Registered number
SC319613

Hopeman Christmas Trees Limited T/A Drynie Woodlands

Unaudited Abbreviated Accounts

30 April 2015

Hopeman Christmas Trees Limited T/A Drynie Woodlands

Registered number: SC319613

Abbreviated Balance Sheet

as at 30 April 2015

	Notes		2015		2014
			£		£
Fixed assets					
Tangible assets	2		3,096,175		3,108,412
Current assets					
Stocks		3,674,990		3,398,083	
Debtors		270,468		1,263,486	
Cash at bank and in hand		3,868,671		319,346	
		7,814,129		4,980,915	
Creditors: amounts falling due within one year		(6,598,475)		(5,507,700)	
Net current assets/(liabilities)			1,215,654		(526,785)
Total assets less current liabilities			4,311,829		2,581,627
Provisions for liabilities			(7,919)		-
Net assets			4,303,910		2,581,627
Capital and reserves					
Called up share capital	3		5		5
Profit and loss account			4,303,905		2,581,622
Shareholders' funds			4,303,910		2,581,627

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

K Kristensen

Director

Approved by the board on 19 November 2015

Hopeman Christmas Trees Limited T/A Drynie Woodlands

Notes to the Abbreviated Accounts

for the year ended 30 April 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land	No depreciation
Plant and machinery	20% per annum reducing balance basis
Computer equipment	25% per annum straight line basis

Stocks

Stock is valued at the lower of cost and net realisable value after due regard for obsolete and slow moving stock.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

2 Tangible fixed assets

	£
Cost	
At 1 May 2014	3,108,412
Additions	24,304
At 30 April 2015	3,132,716

Depreciation	
Charge for the year	36,541
At 30 April 2015	36,541
Net book value	
At 30 April 2015	3,096,175
At 30 April 2014	3,108,412

3 **Share capital**	**Nominal value**	**2015 Number**	**2015 £**	**2014 £**
Allotted, called up and fully paid:				
Ordinary shares	£1 each	3	3	3
Ordinary A shares	£1 each	1	1	1
Ordinary B shares	£1 each	1	1	1
			5	5

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