Registered Number: SC671421
Scotland

FLANIGAN TREE & LAND SERVICES LIMITED

Unaudited Financial Statements

Period of accounts

Start date: 01 September 2023

End date: 31 August 2024

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Director's report and financial statements

The director presents his/her/their annual report and the financial statements for the year ended 31 August 2024.

Principal activities

Principal activity of the company during the financial year was of tree and land services.

Director

The director who served the company throughout the year was as follows:

Charles Anthony Flanigan

Statement of director's responsibilities

The director is responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.
Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the director is required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The director is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

On behalf of the board.

Charles Anthony Flanigan
Director

Date approved: 31 August 2025

FLANIGAN TREE & LAND SERVICES LIMITED
Statement of Financial Position
As at 31 August 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	3	11,697	11,708
		11,697	**11,708**
Current assets			
Debtors	4	1	0
Cash at bank and in hand		8,223	7,572
		8,224	**7,572**
Creditors: amount falling due within one year	5	(7,999)	(13,501)
Net current assets		**225**	**(5,929)**
Total assets less current liabilities		11,922	5,779
Provisions for liabilities	6	(2,223)	(2,225)
Net assets		**9,699**	**3,554**
Capital and reserves			
Called up share capital	7	100	100
Profit and loss account		9,599	3,454
Shareholders' funds		**9,699**	**3,554**

For the year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 31 August 2025 and were signed by:

Charles Anthony Flanigan
Director

FLANIGAN TREE & LAND SERVICES LIMITED
Notes to the Financial Statements
For the year ended 31 August 2024

General Information

FLANIGAN TREE & LAND SERVICES LIMITED is a private company, limited by shares, registered in Scotland, registration number SC671421, registration address 9 Gareloch Avenue, Airdrie, ML6 6SH.

The presentation currency is £ sterling.

1. **Accounting policies**

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.
Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.
Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.
Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20% Reducing Balance
Motor Vehicles	25% Reducing Balance
Computer Equipment	33% Reducing Balance

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 2 (2023 : 2).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Computer Equipment	**Total**
	£	**£**	**£**	**£**
At 01 September 2023	15,100	8,000	619	23,719
Additions	-	2,750	-	2,750
Disposals	-	-	-	-
At 31 August 2024	**15,100**	**10,750**	**619**	**26,469**
Depreciation				
At 01 September 2023	7,369	4,625	17	12,011
Charge for year	1,546	1,016	199	2,761
On disposals	-	-	-	-
At 31 August 2024	**8,915**	**5,641**	**216**	**14,772**
Net book values				
Closing balance as at 31 August 2024	**6,185**	**5,109**	**403**	**11,697**
Opening balance as at 01 September 2023	**7,731**	**3,375**	**602**	**11,708**

4. Debtors: amounts falling due within one year

	2024	**2023**
	£	**£**
Trade Debtors	1	0
	1	**0**

5. Creditors: amount falling due within one year

	2024	2023
	£	£
Corporation Tax	5,847	4,403
PAYE & Social Security	497	473
Directors' Current Accounts	1,655	8,625
	7,999	**13,501**

6. Provisions for liabilities

	2024	2023
	£	£
Deferred Tax	2,223	2,225
	2,223	**2,225**

7. Share Capital

Allotted, called up and fully paid	2024	2023
	£	£
100 Class A shares of £1.00 each	100	100
	100	**100**

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.