

Acacia Tree Surgery Ltd

Unaudited Filleted Accounts

31 March 2021

Registered number

05914289

Acacia Tree Surgery Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Acacia Tree Surgery Ltd for the year ended 31 March 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Acacia Tree Surgery Ltd for the year ended 31 March 2021 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

This report is made solely to the Board of Directors of Acacia Tree Surgery Ltd, as a body, in accordance with the terms of our engagement letter dated 10 June 2021. Our work has been undertaken solely to prepare for your approval the accounts of Acacia Tree Surgery Ltd and state those matters that we have agreed to state to the Board of Directors of Acacia Tree Surgery Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Acacia Tree Surgery Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Acacia Tree Surgery Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Acacia Tree Surgery Ltd. You consider that Acacia Tree Surgery Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Acacia Tree Surgery Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

P W Accountants Ltd
Chartered Accountants
82b High Street
Sawston
Cambs
CB22 3HJ

25 June 2021

Acacia Tree Surgery Ltd

Registered number: 05914289

Balance Sheet

as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	6	48,391	43,333
Current assets			
Debtors	7	26,407	59,233
Cash at bank and in hand		70,151	-
		<u>96,558</u>	<u>59,233</u>
Creditors: amounts falling due within one year	8	(77,573)	(69,996)
Net current assets/(liabilities)		<u>18,985</u>	<u>(10,763)</u>
Total assets less current liabilities		<u>67,376</u>	<u>32,570</u>
Creditors: amounts falling due after more than one year	9	(23,558)	(10,143)
Provisions for liabilities		(5,960)	(4,999)
Net assets		<u>37,858</u>	<u>17,428</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		37,758	17,328
Shareholders' funds		<u>37,858</u>	<u>17,428</u>

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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr S Cole

Director

Approved by the board on 25 June 2021

Acacia Tree Surgery Ltd
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	Not depreciated
Plant and machinery	20% and 25% straight line
Motor vehicles	25% straight line

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that

are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Interest payable	2021	2020
	£	£
HP interest payable	1,256	1,782
Bank interest payable	401	709
	<u>1,657</u>	<u>2,491</u>

3 Other operating income	2021	2020
	£	£
Job retention scheme income	24,339	-
	<u>24,339</u>	<u>-</u>

4 Taxation	2021	2020
	£	£
Corporation tax	23,286	19,332
Deferred tax	961	1,037
	<u>24,247</u>	<u>20,369</u>

5 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<u>6</u>	<u>6</u>

6 Tangible fixed assets	Land and buildings	Plant and machinery	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	17,023	112,016	62,319	191,358
Additions	-	9,721	13,895	23,616
Disposals	-	-	(5,850)	(5,850)
At 31 March 2021	<u>17,023</u>	<u>121,737</u>	<u>70,364</u>	<u>209,124</u>
Depreciation				
At 1 April 2020	-	92,456	55,569	148,025

Charge for the year	-	12,834	5,724	18,558
On disposals	-	-	(5,850)	(5,850)
At 31 March 2021	-	<u>105,290</u>	<u>55,443</u>	<u>160,733</u>
Net book value				
At 31 March 2021	<u>17,023</u>	<u>16,447</u>	<u>14,921</u>	<u>48,391</u>
At 31 March 2020	17,023	19,560	6,750	43,333

7 Debtors	2021	2020
	£	£
Trade debtors	24,582	42,852
Directors loan account	-	14,556
Prepayments	1,825	1,825
	<u>26,407</u>	<u>59,233</u>

8 Creditors: amounts falling due within one year	2021	2020
	£	£
Bounceback loan (unsecured)	1,667	146
Obligations under finance lease and hire purchase contracts	7,675	12,450
Trade creditors	9,380	7,227
Corporation tax	23,286	19,332
Directors loan account	115	475
Taxation and social security costs	33,822	28,759
Other creditors	1,628	1,607
	<u>77,573</u>	<u>69,996</u>

9 Creditors: amounts falling due after one year	2021	2020
	£	£
Bounceback loan (unsecured)	18,333	-
Obligations under finance lease and hire purchase contracts	5,225	10,143
	<u>23,558</u>	<u>10,143</u>

10 Amounts included in creditors falling due for payment after more than five years:	2021	2020
	£	£
Bounceback loan (unsecured)	<u>2,333</u>	<u>-</u>

11 Other information

Acacia Tree Surgery Ltd is a private company limited by shares and incorporated in England. Its registered office is:

63 Winfold Road
Waterbeach
Cams
CB25 9PR

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.