

Hart Tree Surgeons Limited

Unaudited Filleted Accounts

for the year ended 31 December 2018

Company Number: 06034950

**Taylors
Chartered Accountants
Battle House
1 East Barnet Road
Herts
EN4 8RR**

Hart Tree Surgeons Limited**Registered number:** 06034950**Balance Sheet****as at 31 December 2018**

	Notes	2018	2017
		£	£
Fixed assets			
Tangible assets	2	7,356	6,459
Current assets			
Cash at bank and in hand		96,239	87,900
Creditors: amounts falling due within one year	3	(30,819)	(14,736)
Net current assets		65,420	73,164
Total assets less current liabilities		72,776	79,623
Provisions for liabilities		(1,251)	(1,615)
Net assets		71,525	78,008
Capital and reserves			
Called up share capital		200	200
Profit and loss account		71,325	77,808
Shareholders' funds		71,525	78,008

The director is 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 director acknowledges his 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.

J Hart**Director**

Hart Tree Surgeons Limited
Notes to the Accounts
for the year ended 31 December 2018

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. Turnover includes revenue earned from the rendering of services.

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:

Plant and machinery	20% reducing balance
Motor vehicles	20% reducing balance

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.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 January 2018	6,871	24,565	31,436
Additions	2,735	-	2,735
At 31 December 2018	<u>9,606</u>	<u>24,565</u>	<u>34,171</u>
Depreciation			
At 1 January 2018	5,564	19,413	24,977
Charge for the year	808	1,030	1,838
At 31 December 2018	<u>6,372</u>	<u>20,443</u>	<u>26,815</u>
Net book value			
At 31 December 2018	<u>3,234</u>	<u>4,122</u>	<u>7,356</u>
At 31 December 2017	1,307	5,152	6,459

3 Creditors: amounts falling due within one year

	2018 £	2017 £
Taxation and social security costs	12,554	8,506
Other creditors	18,265	6,230
	<u>30,819</u>	<u>14,736</u>

4 Controlling party

The ultimate controlling party is J Hart, company director.

5 Other information

Hart Tree Surgeons Limited is a private company limited by shares and incorporated in England. Its registered office is:

Battle House
1 East Barnet Road
New Barnet
Herts
EN4 8RR

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.