

REGISTERED NUMBER: 06518949 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

FOR

W. T. DOE TREE SURGEON LTD

Enhance
Chartered Accountants & Tax Advisers
38 Middlehill Road
Colehill
Wimborne
Dorset
BH21 2SE

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for the Year Ended 31 March 2018**

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W. T. DOE TREE SURGEON LTD

COMPANY INFORMATION
for the Year Ended 31 March 2018

DIRECTORS: W T Doe
S T Doe

SECRETARY: S T Doe

REGISTERED OFFICE: 610 Blandford Road
Poole
Dorset
BH16 5EQ

REGISTERED NUMBER: 06518949 (England and Wales)

ACCOUNTANTS: Enhance
Chartered Accountants & Tax Advisers
38 Middlehill Road
Colehill
Wimborne
Dorset
BH21 2SE

W. T. DOE TREE SURGEON LTD (REGISTERED NUMBER: 06518949)

BALANCE SHEET
31 March 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	4		-		5,250
Tangible assets	5		<u>24,725</u>		<u>26,121</u>
			24,725		31,371
CURRENT ASSETS					
Debtors	6	5,251		1,264	
Cash at bank and in hand		<u>26,034</u>		<u>29,334</u>	
		31,285		30,598	
CREDITORS					
Amounts falling due within one year	7	<u>32,799</u>		<u>30,144</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(1,514)</u>		<u>454</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			23,211		31,825
CREDITORS					
Amounts falling due after more than one year	8		<u>2,500</u>		<u>5,184</u>
NET ASSETS			<u>20,711</u>		<u>26,641</u>
CAPITAL AND RESERVES					
Called up share capital			101		101
Retained earnings			<u>20,610</u>		<u>26,540</u>
SHAREHOLDERS' FUNDS			<u>20,711</u>		<u>26,641</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The notes form part of these financial statements

BALANCE SHEET - continued
31 March 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 18 December 2018 and were signed on its behalf by:

W T Doe - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018**

1. STATUTORY INFORMATION

W. T. Doe Tree Surgeon Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Goodwill

Purchased goodwill is capitalised on the balance sheet and written off in equal annual instalments over its expected useful life - currently 10 years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2018

2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and 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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2017 - 4).

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2017	
and 31 March 2018	<u>52,500</u>
AMORTISATION	
At 1 April 2017	47,250
Charge for year	<u>5,250</u>
At 31 March 2018	<u>52,500</u>
NET BOOK VALUE	
At 31 March 2018	<u>-</u>
At 31 March 2017	<u>5,250</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2018**

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 April 2017	33,330	11,495	44,825
Additions	<u>3,500</u>	<u>-</u>	<u>3,500</u>
At 31 March 2018	<u>36,830</u>	<u>11,495</u>	<u>48,325</u>
DEPRECIATION			
At 1 April 2017	11,726	6,978	18,704
Charge for year	<u>3,766</u>	<u>1,130</u>	<u>4,896</u>
At 31 March 2018	<u>15,492</u>	<u>8,108</u>	<u>23,600</u>
NET BOOK VALUE			
At 31 March 2018	<u>21,338</u>	<u>3,387</u>	<u>24,725</u>
At 31 March 2017	<u>21,604</u>	<u>4,517</u>	<u>26,121</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery £
COST	
At 1 April 2017 and 31 March 2018	<u>14,842</u>
DEPRECIATION	
At 1 April 2017	2,226
Charge for year	<u>1,892</u>
At 31 March 2018	<u>4,118</u>
NET BOOK VALUE	
At 31 March 2018	<u>10,724</u>
At 31 March 2017	<u>12,616</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	4,632	346
Other debtors	<u>619</u>	<u>918</u>
	<u>5,251</u>	<u>1,264</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2018**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Hire purchase contracts	2,500	2,316
Trade creditors	5,642	3,093
Taxation and social security	12,771	7,349
Other creditors	<u>11,886</u>	<u>17,386</u>
	<u>32,799</u>	<u>30,144</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018	2017
	£	£
Hire purchase contracts	<u>2,500</u>	<u>5,184</u>

9. RELATED PARTY DISCLOSURES

During the year, total dividends of £22,875 (2017 - £29,500) were paid to the directors .

Other creditors in note 8 above includes a joint directors loan account for Mr W T and Mrs S T Doe of £10,281 (2017: £15,997).

10. ULTIMATE CONTROLLING PARTY

The company is under the control of Mr & Mrs W T Doe, two of it's directors, who between them own 100% of the issued voting share capital.

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.