

Registered Number:05715893

England and Wales

L & M Tree Services Limited

Unaudited Financial Statements

For the year ended 30 April 2019

L & M Tree Services Limited

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Statement of Financial Position
As at 30 April 2019

	Notes	2019 £	2018 £
Fixed assets			
Property, plant and equipment	2	70,655	45,927
		70,655	45,927
Current assets			
Trade and other receivables	3	27,711	37,599
Cash and cash equivalents		16,883	7,214
		44,594	44,813
Trade and other payables: amounts falling due within one year	4	(57,337)	(48,345)
Net current liabilities		(12,743)	(3,532)
Total assets less current liabilities		57,912	42,395
Trade and other payables: amounts falling due after more than one year	5	(45,901)	(25,536)
Provisions for liabilities		(8,803)	(8,726)
Net assets		3,208	8,133
Capital and reserves			
Called up share capital		500	500
Retained earnings		2,708	7,633
Shareholders' funds		3,208	8,133

For the year ended 30 April 2019 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2019 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) 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 Section 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.

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

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 13 December 2019 and were signed by:

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Mark Sims Director

L & M Tree Services Limited

Statement of Financial Position Continued
For the year ended 30 April 2019

L & M Tree Services Limited

Notes to the Financial Statements For the year ended 30 April 2019

Statutory Information

L & M Tree Services Limited is a private limited company, limited by shares, domiciled in England and Wales, registration number 05715893.

Registered address:
15 Clydesdale Close
Whitchurch
Bristol
BS14 0RN

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A 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 costs convention as modified by the revaluation of certain assets.

Revenue recognition

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts. An appropriate amount of income is included for services performed but not yet invoiced at the balance sheet date.

Property, plant and equipment

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	25% Reducing balance
Computer equipment	33% Straight line
Motor vehicles	25% Reducing balance
Fixtures and fittings	25% Reducing balance

Deferred tax

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

Hire purchase and leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The finance element of the rental payment is charged to the profit and loss account on a method giving a constant rate of return on the balance outstanding.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme for the benefit of its directors/and employees. Contributions payable are charged to the profit and loss account in the period in which they are payable.

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Notes to the Financial Statements Continued For the year ended 30 April 2019

2. Property, plant and equipment

	Plant and machinery	Motor vehicles	Fixtures and fittings	Computer equipment	Total
Cost or valuation	£	£	£	£	£
At 01 May 2018	100,657	21,575	856	5,142	128,230
Additions	18,850	30,267	-	-	49,117
At 30 April 2019	119,507	51,842	856	5,142	177,347
Provision for depreciation and impairment					
At 01 May 2018	59,641	17,745	777	4,140	82,303
Charge for year	14,967	8,525	20	877	24,389
At 30 April 2019	74,608	26,270	797	5,017	106,692
Net book value					
At 30 April 2019	44,899	25,572	59	125	70,655
At 30 April 2018	41,016	3,830	79	1,002	45,927

3. Trade and other receivables

	2019	2018
	£	£
Trade debtors	19,954	28,212
Prepayments and accrued income	7,757	9,387
	27,711	37,599

4. Trade and other payables: amounts falling due within one year

	2019	2018
	£	£
Bank loans and overdraft	2,298	1,998
Trade creditors	8,378	357
Taxation and social security	10,249	11,671
Accruals and deferred income	615	553
Directors' loan accounts	12,639	17,248
Obligations under HP/Financial leases	15,736	7,246
Other creditors	7,422	9,272
	57,337	48,345

L & M Tree Services Limited

Notes to the Financial Statements Continued For the year ended 30 April 2019

5. Trade and other payables: amounts falling due after more than one year

	2019	2018
	£	£
Bank loans and overdraft	5,059	7,584
Obligations under HP/Financial leases	40,842	17,952
	45,901	25,536

6. Average number of persons employed

During the year the average number of employees was 5 (2018 : 4)