

A1 Tree Services Limited
Unaudited Financial Statements
for the Year Ended 31 January 2025

S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN

A1 Tree Services Limited (Registered number: NI675805)

**Contents of the Financial Statements
for the Year Ended 31 January 2025**

	Page
Company Information	1
Report of the Accountants	2
Balance Sheet	3
Notes to the Financial Statements	5

A1 Tree Services Limited
Company Information
for the Year Ended 31 January 2025

DIRECTOR: A Waring

REGISTERED OFFICE: 39 Dickson Park
Seapatrick
Banbridge
BT32 4PQ

REGISTERED NUMBER: NI675805 (Northern Ireland)

ACCOUNTANTS: S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN

A1 Tree Services Limited

**Report of the Accountants to the Director of
A1 Tree Services Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 January 2025 set out on pages four to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

S.M. Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co. Down
BT32 3HN

4 September 2025

A1 Tree Services Limited (Registered number: NI675805)

Balance Sheet
31 January 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	4		146,573		76,869
CURRENT ASSETS					
Stocks		46,569		25,000	
Debtors	5	11,752		25,974	
Cash at bank		<u>17,317</u>		<u>8,849</u>	
		75,638		59,823	
CREDITORS					
Amounts falling due within one year	6	<u>210,879</u>		<u>121,335</u>	
NET CURRENT LIABILITIES			(135,241)	<u>(61,512)</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES			11,332	15,357	
PROVISIONS FOR LIABILITIES			<u>5,936</u>	<u>4,325</u>	
NET ASSETS			<u>5,396</u>	<u>11,032</u>	
RESERVES					
Retained earnings			<u>5,396</u>		<u>11,032</u>
SHAREHOLDERS' FUNDS			<u>5,396</u>	<u>11,032</u>	

The notes form part of these financial statements

A1 Tree Services Limited (Registered number: NI675805)

Balance Sheet - continued
31 January 2025

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps 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 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.

The 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.

The financial statements were approved by the director and authorised for issue on 4 September 2025 and were signed by:

A Waring - Director

**Notes to the Financial Statements
for the Year Ended 31 January 2025**

1. STATUTORY INFORMATION

A1 Tree Services Limited is a private company, limited by shares, registered in Northern Ireland. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 January 2025**

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

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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 (2024 - 4) .

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 February 2024	122,577	2,069	852	125,498
Additions	114,219	658	-	114,877
Disposals	(13,250)	-	-	(13,250)
At 31 January 2025	<u>223,546</u>	<u>2,727</u>	<u>852</u>	<u>227,125</u>
DEPRECIATION				
At 1 February 2024	47,767	447	415	48,629
Charge for year	36,150	456	87	36,693
Eliminated on disposal	(4,770)	-	-	(4,770)
At 31 January 2025	<u>79,147</u>	<u>903</u>	<u>502</u>	<u>80,552</u>
NET BOOK VALUE				
At 31 January 2025	<u>144,399</u>	<u>1,824</u>	<u>350</u>	<u>146,573</u>
At 31 January 2024	<u>74,810</u>	<u>1,622</u>	<u>437</u>	<u>76,869</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	<u>11,752</u>	<u>25,974</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Hire purchase contracts	93,637	31,209
Trade creditors	23,850	4,757
Taxation and social security	51,500	44,851
Other creditors	<u>41,892</u>	<u>40,518</u>
	<u>210,879</u>	<u>121,335</u>

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.