Registered number
04315074

All Trees Limited

Filleted Accounts

30 November 2018

All Trees Limited

Registered number: 04315074

Balance Sheet

as at 30 November 2018

	Notes		2018		2017
			£		£
Fixed assets					
Tangible assets	3		12,216		13,072
Current assets					
Debtors	4	-		2,420	
Cash at bank and in hand		10,736		11,056	
		10,736		13,476	
Creditors: amounts falling due within one year	5	(8,646)		(6,668)	
Net current assets			2,090		6,808
Total assets less current liabilities			14,306		19,880
Provisions for liabilities			(2,088)		(2,315)
Net assets			12,218		17,565
Capital and reserves					
Called up share capital			100		100
Profit and loss account			12,118		17,465
Shareholders' funds			12,218		17,565

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.

P Donnithorne

Director

Approved by the board on 22 April 2019

All Trees Limited

Notes to the Accounts

for the year ended 30 November 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 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:

Equipment and machinery	15% reducing balance
Motor vehicle	25% 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 Employees

	2018 Number	2017 Number
Average number of persons employed by the company	2	2

3 Tangible fixed assets

	Machinery & equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 December 2017	52,840	35,599	88,439
Additions	1,305	-	1,305
At 30 November 2018	54,145	35,599	89,744
Depreciation			
At 1 December 2017	39,821	35,546	75,367
Charge for the year	2,148	13	2,161
At 30 November 2018	41,969	35,559	77,528
Net book value			
At 30 November 2018	12,176	40	12,216
At 30 November 2017	13,019	53	13,072

4 Debtors

	2018	2017
	£	£
Trade debtors	-	2,420

5 Creditors: amounts falling due within one year

	2018	2017
	£	£
Corporation tax	237	3,884
Other taxes and social security costs	773	528
Other creditors	7,636	2,256
	8,646	**6,668**

6 Transaction with directors

The company has afforded its directors the facility of a current account. Transactions on this account are summarised below in broad categories:

	2018
	£
Balance brought forward-due by the company	457
Net salaries credited	21,361
Use of home as office	520
Dividends credited	6,000
Advances made to directors by the company	(8,600)
Directors' personal expenses funded by the company	(14,442)
Balance brought forward-due by the company	**5,296**

7 Other information

All Trees Limited is a private company limited by shares and incorporated in Wales. Its registered office is:

4 Pantgwynlais

Tongwynlais

Cardiff

South Glamorgan

CF15 7LS