

Registered number  
04315074

All Trees Limited

Filleted Accounts (unaudited)

30 November 2021

**All Trees Limited****Registered number:** 04315074**Balance Sheet****as at 30 November 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	9,756	11,509
<b>Current assets</b>			
Debtors	4	-	289
Cash at bank and in hand		26,384	17,174
		<u>26,384</u>	<u>17,463</u>
<b>Creditors: amounts falling due within one year</b>	5	(61,242)	(41,003)
<b>Net current liabilities</b>		<u>(34,858)</u>	<u>(23,540)</u>
<b>Net liabilities</b>		<u>(25,102)</u>	<u>(12,031)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(25,202)	(12,131)
<b>Shareholders' funds</b>		<u>(25,102)</u>	<u>(12,031)</u>

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 August 2022

**All Trees Limited**  
**Notes to the Accounts**  
**for the year ended 30 November 2021**

**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.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>2</u>	<u>2</u>
<b>3 Tangible fixed assets</b>		
	<b>Machinery &amp; equipment</b>	<b>Motor vehicles</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		<b>Total</b>
		<b>£</b>
At 1 December 2020	55,545	37,599
<b>At 30 November 2021</b>	<u>55,545</u>	<u>37,599</u>
<b>Depreciation</b>		
At 1 December 2020	44,304	37,331
Charge for the year	1,686	67
<b>At 30 November 2021</b>	<u>45,990</u>	<u>37,398</u>
<b>Net book value</b>		
<b>At 30 November 2021</b>	<u>9,555</u>	<u>201</u>
<b>At 30 November 2020</b>	<u>11,241</u>	<u>268</u>
<b>4 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	<u>-</u>	<u>289</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,857	4,357
Corporation tax	3	3
Other taxes and social security costs	702	1,587
Other creditors	54,680	35,056
	<u><b>61,242</b></u>	<u><b>41,003</b></u>

## 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:

	2021
	£
Balance brought forward-due to the directors	33,256
Net salaries credited	24,291
Mileage claims	2,700
Use of home as office	780
Directors' personal expenses funded by the company	(8,447)
<b>Balance carried forward-due to the directors</b>	<b>52,580</b>

The loan is interest-free and not subject to contractual repayment.

## 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

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