

**ALL THINGS TREES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2019**

John Davies and Co  
St Andrews House  
Yale Business Village  
Ellice Way  
Wrexham  
Wrexham CB  
LL13 7YL

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FOR THE YEAR ENDED 31 MARCH 2019

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**ALL THINGS TREES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**Director:** I D Atkinson

**Secretary:** Mrs J C Atkinson

**Registered office:** Ty Newydd  
Cloy Lane  
Overton  
Wrexham  
LL13 0HR

**Registered number:** 05779833 (England and Wales)

**Accountants:** John Davies and Co  
St Andrews House  
Yale Business Village  
Ellice Way  
Wrexham  
Wrexham CB  
LL13 7YL

BALANCE SHEET  
31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	4		99,526		110,245
<b>Current assets</b>					
Stocks		6,625		1,020	
Debtors	5	31,551		49,429	
Cash at bank		<u>104,728</u>		<u>86,910</u>	
		142,904		137,359	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>170,152</u>		<u>155,880</u>	
<b>Net current liabilities</b>			<u>(27,248)</u>		<u>(18,521)</u>
<b>Total assets less current liabilities</b>			72,278		91,724
<b>Provisions for liabilities</b>			<u>11,654</u>		<u>13,309</u>
<b>Net assets</b>			<u>60,624</u>		<u>78,415</u>
<b>Capital and reserves</b>					
Called up share capital			2		2
Retained earnings			<u>60,622</u>		<u>78,413</u>
<b>Shareholders' funds</b>			<u>60,624</u>		<u>78,415</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 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)

**BALANCE SHEET - continued**  
**31 MARCH 2019**

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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 on 11 December 2019 and were signed by:

I D Atkinson - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

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1. **Statutory information**

All Things Trees Limited 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 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 comprises of revenue recognised by the company in respect of services provided during the year, exclusive of value added tax.

**Tangible fixed assets**

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

Land and buildings	- 5% on reducing balance
Plant and machinery etc	- 25% on reducing balance and 20% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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 2019**

**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.

**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 5 (2018 - 5) .

**4. Tangible fixed assets**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>Cost</b>			
At 1 April 2018	51,119	133,052	184,171
Additions	-	7,466	7,466
At 31 March 2019	<u>51,119</u>	<u>140,518</u>	<u>191,637</u>
<b>Depreciation</b>			
At 1 April 2018	10,920	63,006	73,926
Charge for year	2,010	16,175	18,185
At 31 March 2019	<u>12,930</u>	<u>79,181</u>	<u>92,111</u>
<b>Net book value</b>			
At 31 March 2019	<u>38,189</u>	<u>61,337</u>	<u>99,526</u>
At 31 March 2018	<u>40,199</u>	<u>70,046</u>	<u>110,245</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2019

## 5. Debtors: amounts falling due within one year

	2019	2018
	£	£
Trade debtors	29,662	46,972
Other debtors	1,889	2,457
	<u>31,551</u>	<u>49,429</u>

## 6. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	1,760	856
Taxation and social security	24,457	22,363
Other creditors	143,935	132,661
	<u>170,152</u>	<u>155,880</u>

## 7. Related party disclosures

Included in other creditors is an amount due to I D Atkinson (director ) in the sum of £122,935 ( 2018 £110,661 ).. The loan is repayable on demand and no interest has been charged.

## 8. Ultimate controlling party

The controlling party is I D Atkinson.



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.