

Unaudited Financial Statements for the Year Ended 30 September 2017

for

All Aspects Tree and Garden Limited

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for the Year Ended 30 September 2017

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DIRECTOR: G Davis

REGISTERED OFFICE: 5 Julius Close
Basingstoke
Hampshire
RG24 9SJ

REGISTERED NUMBER: 07381626

ACCOUNTANTS: EDMONDS ACCOUNTANCY LIMITED
Unit 11, Diddenham Bus Park,
Diddenham Court
Grazeley,
READING
Berkshire
RG7 1JQ

Statement of Financial Position
30 September 2017

	Notes	30.9.17 £	£	30.9.16 £	£
FIXED ASSETS					
Tangible assets	4		23,212		30,477
CURRENT ASSETS					
Debtors	5	4,205		13,397	
Prepayments and accrued income		647		4,765	
Cash at bank		<u>2,364</u>		<u>15,468</u>	
		7,216		33,630	
CREDITORS					
Amounts falling due within one year	6	<u>39,985</u>		<u>19,593</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(32,769)</u>		<u>14,037</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(9,557)		44,514
CREDITORS					
Amounts falling due after more than one year	7		-		44,057
NET (LIABILITIES)/ASSETS			<u>(9,557)</u>		<u>457</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(9,657)</u>		<u>357</u>
SHAREHOLDERS' FUNDS			<u>(9,557)</u>		<u>457</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 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)

Statement of Financial Position - continued
30 September 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 29 June 2018 and were signed by:

G Davis - Director

Notes to the Financial Statements
for the Year Ended 30 September 2017

1. **STATUTORY INFORMATION**

All Aspects Tree and Garden Limited is a private company, limited by shares , registered in Not specified/Other. 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 the provisions of Section 1A "Small Entities" 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 cost convention.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A

These financial statements for the year ended 30 September 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 October 2015.

Turnover

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

Revenue is recognised as the contractual activity progresses.

Tangible fixed assets

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

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

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 statement of financial position date.

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.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 .

Notes to the Financial Statements - continued
for the Year Ended 30 September 2017

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 October 2016	90,099	18,869	1,066	110,034
Additions	1,750	-	-	1,750
Disposals	-	(1,200)	-	(1,200)
At 30 September 2017	<u>91,849</u>	<u>17,669</u>	<u>1,066</u>	<u>110,584</u>
DEPRECIATION				
At 1 October 2016	61,187	17,735	635	79,557
Charge for year	7,666	959	215	8,840
Eliminated on disposal	-	(1,025)	-	(1,025)
At 30 September 2017	<u>68,853</u>	<u>17,669</u>	<u>850</u>	<u>87,372</u>
NET BOOK VALUE				
At 30 September 2017	<u>22,996</u>	<u>-</u>	<u>216</u>	<u>23,212</u>
At 30 September 2016	<u>28,912</u>	<u>1,134</u>	<u>431</u>	<u>30,477</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.17 £	30.9.16 £
Trade debtors	<u>4,205</u>	<u>13,397</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.17 £	30.9.16 £
Trade creditors	152	8,378
Corporation tax	1,503	2,683
Social security and other taxes	2,742	2,580
VAT	820	4,652
Directors' loan accounts	33,348	-
Accrued expenses	<u>1,420</u>	<u>1,300</u>
	<u>39,985</u>	<u>19,593</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.9.17 £	30.9.16 £
Hire purchase contracts	-	855
Directors' loan accounts	<u>-</u>	<u>43,202</u>
	<u>-</u>	<u>44,057</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.