

Arb Consultancy Trees Limited
Filleted Accounts Cover

Arb Consultancy Trees Limited

Company No. 09315684

Information for Filing with The Registrar

31 December 2019

Arb Consultancy Trees Limited
Balance Sheet Registrar
at 31 December 2019
Company No. 09315684

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	3	901	3,566
		<u>901</u>	<u>3,566</u>
Current assets			
Debtors	4	7,229	14,739
Cash at bank and in hand		71,449	51,506
		<u>78,678</u>	<u>66,245</u>
Creditors: Amount falling due within one year	5	<u>(12,343)</u>	<u>(14,962)</u>
Net current assets		66,335	51,283
Total assets less current liabilities		<u>67,236</u>	<u>54,849</u>
Net assets		<u>67,236</u>	<u>54,849</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account	6	67,235	54,848
Total equity		<u>67,236</u>	<u>54,849</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 20 July 2020

And signed on its behalf by:

K. Macgregor
Director
20 July 2020

Arb Consultancy Trees Limited
Notes to the Accounts Registrar
for the year ended 31 December 2019

1 General information

Its registered number is: 09315684

Its registered office is:

65 South Terrace

Dorking

RH4 2AF

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006. The March 2018 edition of FRS 102 includes amendments arising from the Financial Reporting Council's triennial review of the standard. There is no material effect on the amounts recognised in these financial statements as a result of early adopting these amendments.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	33.33% Straight Line
Furniture, fittings and equipment	33.33% Straight Line

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 January 2019	7,684	5,639	13,323
At 31 December 2019	<u>7,684</u>	<u>5,639</u>	<u>13,323</u>
Depreciation			
At 1 January 2019	6,481	3,276	9,757
Charge for the year	777	1,888	2,665
At 31 December 2019	<u>7,258</u>	<u>5,164</u>	<u>12,422</u>
Net book values			
At 31 December 2019	<u>426</u>	<u>475</u>	<u>901</u>
At 31 December 2018	<u>1,203</u>	<u>2,363</u>	<u>3,566</u>

4 Debtors

	2019 £	2018 £
Trade debtors	6,773	14,739
Loans to directors	456	-
	<u>7,229</u>	<u>14,739</u>

5 Creditors:

amounts falling due within one year

	2019 £	2018 £
Corporation tax	6,335	1,101
Other taxes and social security	6,008	4,386
Loans from directors	-	8,350
Accruals and deferred income	-	1,125
	<u>12,343</u>	<u>14,962</u>

6 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

7 Dividends

	2019 £	2018 £
Dividends for the period:		
Dividends paid in the period	<u>12,000</u>	<u>12,000</u>
	<u>12,000</u>	<u>12,000</u>
Dividends by type:		
Equity dividends	<u>12,000</u>	<u>12,000</u>
	<u>12,000</u>	<u>12,000</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.