

Unaudited Financial Statements for the Year Ended 28th February 2018

for

A. Bird Trees And Gardens Limited

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for the Year Ended 28th February 2018

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A. Bird Trees And Gardens Limited

Company Information  
for the Year Ended 28th February 2018

**DIRECTORS:**

Mr A M Bird  
Miss T S Bentley-Self

**SECRETARY:**

**REGISTERED OFFICE:**

153 Mortimer Street  
Herne Bay  
Kent  
CT6 5HA

**REGISTERED NUMBER:**

09429349 (England and Wales)

**ACCOUNTANTS:**

CWW Accountants  
153 Mortimer Street  
Herne Bay  
Kent  
CT6 5HA

A. Bird Trees And Gardens Limited (Registered number: 09429349)

Balance Sheet  
28th February 2018

	Notes	28.2.18 £	£	28.2.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		18,278		4,379
<b>CURRENT ASSETS</b>					
Debtors	5	14,690		8,441	
Cash at bank		-		1,929	
		<u>14,690</u>		<u>10,370</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>8,396</u>		<u>4,031</u>	
<b>NET CURRENT ASSETS</b>			<u>6,294</u>		<u>6,339</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>24,572</u>		<u>10,718</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>14,723</u>		<u>4,713</u>
<b>NET ASSETS</b>			<u><u>9,849</u></u>		<u><u>6,005</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		6,000		6,000
Retained earnings	10		<u>3,849</u>		<u>5</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>9,849</u></u>		<u><u>6,005</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 30th June 2018 and were signed on its behalf by:

Miss T S Bentley-Self - Director

Notes to the Financial Statements  
for the Year Ended 28th February 2018

1. **STATUTORY INFORMATION**

A. Bird Trees And Gardens 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 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.

**Turnover**

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

**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

**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.

**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.

**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 3 (2017 - 2).

Notes to the Financial Statements - continued  
for the Year Ended 28th February 2018

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1st March 2017	6,204
Additions	23,662
Disposals	(5,420)
At 28th February 2018	<u>24,446</u>
<b>DEPRECIATION</b>	
At 1st March 2017	1,825
Charge for year	5,655
Charge written back	(1,312)
At 28th February 2018	<u>6,168</u>
<b>NET BOOK VALUE</b>	
At 28th February 2018	<u>18,278</u>
At 28th February 2017	<u>4,379</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.18	28.2.17
	£	£
Trade debtors	225	225
Directors' current accounts	7,568	2,216
Tax	897	-
Called up share capital not paid	6,000	6,000
	<u>14,690</u>	<u>8,441</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.18	28.2.17
	£	£
Bank loans and overdrafts (see note 8)	6,084	1,450
Trade creditors	2	(1)
Tax	-	1,802
Social security and other taxes	41	-
Directors' current accounts	1,519	-
Accrued expenses	750	780
	<u>8,396</u>	<u>4,031</u>

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

	28.2.18	28.2.17
	£	£
Bank loans (see note 8)	7,534	4,713
Hire purchase contracts	7,189	-
	<u>14,723</u>	<u>4,713</u>

Notes to the Financial Statements - continued  
for the Year Ended 28th February 2018

8. **LOANS**

An analysis of the maturity of loans is given below:

	28.2.18 £	28.2.17 £
Amounts falling due within one year or on demand:		
Bank overdrafts	2,735	-
Bank loans	<u>3,349</u>	<u>1,450</u>
	<u>6,084</u>	<u>1,450</u>
Amounts falling due between one and two years:		
Bank loans - 1-2 years	<u>3,349</u>	<u>1,450</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>4,185</u>	<u>3,263</u>

9. **CALLED UP SHARE CAPITAL**

Allotted and issued:

Number:	Class:	Nominal value:	28.2.18 £	28.2.17 £
6,000	Share capital 1	1	<u>6,000</u>	<u>6,000</u>

10. **RESERVES**

	Retained earnings £
At 1st March 2017	5
Profit for the year	11,844
Dividends	<u>(8,000)</u>
At 28th February 2018	<u>3,849</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.