

REGISTERED NUMBER: 09861517 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2020

FOR

ALL ASPECTS TREE SERVICES LTD

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FOR THE YEAR ENDED 30 NOVEMBER 2020

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ALL ASPECTS TREE SERVICES LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2020

DIRECTOR: S Lenton-Leaver

REGISTERED OFFICE: Unit D
32-42 Denington Road
Denington Industrial Estate
Wellingborough
Northamptonshire
NN8 2QH

REGISTERED NUMBER: 09861517 (England and Wales)

ACCOUNTANTS: Cox & Co. (Accountancy) Limited
Chartered Accountants
The Granary
High Street
Turvey
Bedford
Bedfordshire
MK43 8DB

BALANCE SHEET
30 NOVEMBER 2020

	Notes	2020 £	£	2019 £	£
FIXED ASSETS					
Tangible assets	4		604,093		527,888
CURRENT ASSETS					
Stocks		9,222		-	
Debtors	5	170,416		150,718	
Cash at bank		<u>726,809</u>		<u>345,556</u>	
		906,447		496,274	
CREDITORS					
Amounts falling due within one year	6	<u>256,424</u>		<u>165,441</u>	
NET CURRENT ASSETS			<u>650,023</u>		<u>330,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,254,116		858,721
PROVISIONS FOR LIABILITIES			<u>54,655</u>		<u>37,289</u>
NET ASSETS			<u><u>1,199,461</u></u>		<u><u>821,432</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>1,199,361</u>		<u>821,332</u>
SHAREHOLDERS' FUNDS			<u><u>1,199,461</u></u>		<u><u>821,432</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2020 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
- (b) 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.

BALANCE SHEET - continued
30 NOVEMBER 2020

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 and authorised for issue on 18 December 2020 and were signed by:

S Lenton-Leaver - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

1. STATUTORY INFORMATION

All Aspects Tree Services Ltd 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 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 25% on reducing balance and 15% 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.

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

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2020

2. ACCOUNTING POLICIES - continued

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 10 (2019 - 10) .

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 December 2019	323,059	324,816	647,875
Additions	-	178,547	178,547
At 30 November 2020	<u>323,059</u>	<u>503,363</u>	<u>826,422</u>
DEPRECIATION			
At 1 December 2019	6,461	113,526	119,987
Charge for year	6,461	95,881	102,342
At 30 November 2020	<u>12,922</u>	<u>209,407</u>	<u>222,329</u>
NET BOOK VALUE			
At 30 November 2020	<u>310,137</u>	<u>293,956</u>	<u>604,093</u>
At 30 November 2019	<u>316,598</u>	<u>211,290</u>	<u>527,888</u>

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

	Plant and machinery etc £
COST	
At 1 December 2019 and 30 November 2020	<u>38,150</u>
DEPRECIATION	
At 1 December 2019	14,721
Charge for year	<u>5,858</u>
At 30 November 2020	<u>20,579</u>
NET BOOK VALUE	
At 30 November 2020	<u>17,571</u>
At 30 November 2019	<u>23,429</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2020

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	166,811	141,582
Other debtors	3,605	9,136
	<u>170,416</u>	<u>150,718</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	2,461	5,837
Taxation and social security	251,341	156,612
Other creditors	2,622	2,992
	<u>256,424</u>	<u>165,441</u>

7. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is S Lenton-Leaver.

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.