

Company Number: 10917232

Capital Christmas Trees Limited

Unaudited Financial Statements

for the Period from 15 August 2017 to 31 December 2018

TUESDAY



A85GEQNT

A16

14/05/2019

#72

COMPANIES HOUSE

Capital Christmas Trees Limited

Contents

Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3 to 4

Capital Christmas Trees Limited

Company Information

Directors C Campbell-Preston
C Hood

Company secretary N Hood

Registered office The Garden Centre @ Alexandra Palace
Alexandra Palace Way
London
N22 7BB

Accountants Hawsons Chartered Accountants
Jubilee House
32 Duncan Close
Moulton Park
Northampton
NN3 6WL

Capital Christmas Trees Limited

(Registration number: 10917232)

Statement of Financial Position as at 31 December 2018

	Note	2018 £
Non-Current Assets		
Property, Plant and Equipment	3	13,178
Current assets		
Inventories		9,605
Trade and other receivables	4	26,567
Cash at bank and in hand		350,074
		<u>386,246</u>
Current liabilities	5	<u>(468,634)</u>
Net current liabilities		<u>(82,388)</u>
Net liabilities		<u>(69,210)</u>
Equity		
Called up share capital		1
Profit and loss account		<u>(69,211)</u>
Total equity		<u>(69,210)</u>

These annual accounts and reports have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the profit and loss account has been taken.

For the financial period ending 31 December 2018 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved and authorised for issue by the Board on 13 May 2019 and signed on its behalf by:



C Campbell-Preston
Director

Capital Christmas Trees Limited

Notes to the Financial Statements for the Period from 15 August 2017 to 31 December 2018

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

Capital Christmas Trees Limited is a company limited by shares incorporated in within the United Kingdom. The address of the registered office is given in the company information on page 1 of these financial statements

The financial statements are presented in sterling, which is the functional currency of the company.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention.

Revenue

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Revenue is shown net of sales/value added tax, returns, rebates and discounts and after eliminating sales within the company. Revenue is recognised when goods are collected by customers.

Property, Plant and Equipment

Property, Plant and Equipment are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Motor vehicles	33.33% Straight line
Plant and machinery	33 33% Straight line
Fixtures and fittings	33 33% Straight line

2 Staff numbers

The average number of persons employed by the company (including directors) during the period, analysed by category was as follows:

	2018 No.
Employees	8

Capital Christmas Trees Limited

Notes to the Financial Statements for the Period from 15 August 2017 to 31 December 2018

3 Property, Plant and Equipment

	Furniture, fittings and equipment £	Motor vehicles £	Other property, plant and equipment £	Total £
Cost				
Additions	14,374	3,690	14,321	32,385
At 31 December 2018	14,374	3,690	14,321	32,385
Depreciation				
Charge for the period	7,200	2,460	9,547	19,207
At 31 December 2018	7,200	2,460	9,547	19,207
Carrying amount				
At 31 December 2018	7,174	1,230	4,774	13,178

4 Trade and other receivables

	2018 £
Trade receivables	1,860
Other receivables	24,707
	<u>26,567</u>

5 Trade and other payables

	2018 £
Due within one year	
Trade payables	225,658
Amounts owed to group undertakings and undertakings in which the company has a participating interest	176,752
Taxation and social security	20,369
Other creditors	45,855
	<u>468,634</u>