

**REGISTERED NUMBER: 09750840 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 August 2019

for

Mulberry Tree Holdings Ltd

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for the Year Ended 31 August 2019

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Mulberry Tree Holdings Ltd

Company Information  
for the Year Ended 31 August 2019

**DIRECTORS:**

Mr O Davis  
Mr R J Brace

**REGISTERED OFFICE:**

Yew Tree Barn  
Mulberry Hill  
Chilham  
Canterbury  
Kent  
CT21 6BT

**REGISTERED NUMBER:**

09750840 (England and Wales)

**ACCOUNTANTS:**

Skyfire Accountancy Ltd  
The Old Rectory  
Springhead Road  
Northfleet  
Kent  
DA11 8HN

Abridged Balance Sheet  
31 August 2019

	Notes	31.8.19 £	£	31.8.18 £	£
<b>FIXED ASSETS</b>					
Investments	5		200		-
<b>CURRENT ASSETS</b>					
Stocks		236,611		2,007,711	
Debtors		151,756		71,443	
Cash at bank		78,315		100,092	
		<u>466,682</u>		<u>2,179,246</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>261,361</u>		<u>2,178,145</u>	
<b>NET CURRENT ASSETS</b>			<u>205,321</u>		<u>1,101</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>205,521</u>		<u>1,101</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>205,421</u>		<u>1,001</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>205,521</u>		<u>1,101</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 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 which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 August 2019 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 11 December 2019 and were signed on its behalf by:

Mr O Davis - Director

Notes to the Financial Statements  
for the Year Ended 31 August 2019

1. **STATUTORY INFORMATION**

Mulberry Tree Holdings 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. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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.

Sales comprise the fair value of the consideration received or receivable for the sale of goods in the ordinary course of the company's activities. Sales are presented, net of value-added tax, rebates and discounts.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and when specific criteria have been met for each of the company's activities as follows:

Revenue from the sale of property that is fully built is recognised at the date of completion of unconditional contracts. Revenue from the sale of property with construction still in progress is recognised at the date of sale completion.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at fair value.

**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 Profit and Loss Account, 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2019

3. **ACCOUNTING POLICIES - continued**

**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.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2018 - 1 ) .

5. **FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

	Totals £
<b>COST</b>	
Additions	200
At 31 August 2019	<u>200</u>
<b>NET BOOK VALUE</b>	
At 31 August 2019	<u><u>200</u></u>

6. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 August 2019 and 31 August 2018:

	31.8.19 £	31.8.18 £
<b>Mr O Davis</b>		
Balance outstanding at start of year	47,184	-
Amounts advanced	104,902	47,184
Amounts repaid	(132,396)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u><u>19,690</u></u>	<u><u>47,184</u></u>

**7. RELATED PARTY DISCLOSURES**

During the period the company borrowed the following amounts from group companies:

Oystergate Property Ltd - £100  
Oystergate Management Ltd - £100  
Thirty Three Holdings Ltd - £13,000

During the period the company loaned the following amounts to group companies:

Mulberry Tree Property Holdings Ltd - £116,789

The loans are made interest free and are repayable on demand.

**8. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Oliver Davis Group Ltd.

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.