

**Unaudited Financial Statements for the Year Ended 31 December 2020**

**for**

**D-Tail Plants Ltd**

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**for the Year Ended 31 December 2020**

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**D-Tail Plants Ltd**

**Company Information**  
**for the Year Ended 31 December 2020**

**DIRECTOR:**

D J Taylor

**REGISTERED OFFICE:**

Oaktree Nursery  
Boroughbridge Road  
Upper Poppleton  
York  
Yorkshire  
YO26 6QB

**REGISTERED NUMBER:**

07519487 (England and Wales)

**ACCOUNTANTS:**

ABC Accounting Services  
Unit 1, Sandars Road  
Heapham Rd Ind Estate  
Gainsborough  
Lincolnshire  
DN21 1RZ

**D-Tail Plants Ltd (Registered number: 07519487)**

**Balance Sheet**  
**31 December 2020**

	Notes	31.12.20 £	£	31.12.19 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		71,143		28,144
<b>CURRENT ASSETS</b>					
Stocks	5	99,000		101,000	
Debtors	6	114,404		94,169	
Cash at bank and in hand		<u>93,884</u>		<u>62,698</u>	
		307,288		257,867	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>219,179</u>		<u>216,728</u>	
<b>NET CURRENT ASSETS</b>			<u>88,109</u>		<u>41,139</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			159,252		69,283
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(84,197)		(38,252)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(12,500)</u>		<u>-</u>
<b>NET ASSETS</b>			<u>62,555</u>		<u>31,031</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>62,455</u>		<u>30,931</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>62,555</u>		<u>31,031</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 December 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 13 July 2021 and were signed by:

D J Taylor - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2020**

**1. STATUTORY INFORMATION**

D-Tail Plants 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.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**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.

**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 8 (2019 - 8) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2020	-	35,250	26,000	417	61,667
Additions	5,950	821	58,454	405	65,630
At 31 December 2020	<u>5,950</u>	<u>36,071</u>	<u>84,454</u>	<u>822</u>	<u>127,297</u>
<b>DEPRECIATION</b>					
At 1 January 2020	-	26,977	6,500	46	33,523
Charge for year	595	2,273	19,489	274	22,631
At 31 December 2020	<u>595</u>	<u>29,250</u>	<u>25,989</u>	<u>320</u>	<u>56,154</u>
<b>NET BOOK VALUE</b>					
At 31 December 2020	<u>5,355</u>	<u>6,821</u>	<u>58,465</u>	<u>502</u>	<u>71,143</u>
At 31 December 2019	<u>-</u>	<u>8,273</u>	<u>19,500</u>	<u>371</u>	<u>28,144</u>

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

	Motor vehicles £
<b>COST</b>	
At 1 January 2020	26,000
Additions	14,199
At 31 December 2020	<u>40,199</u>
<b>DEPRECIATION</b>	
At 1 January 2020	6,500
Charge for year	8,425
At 31 December 2020	<u>14,925</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>25,274</u>
At 31 December 2019	<u>19,500</u>

5. **STOCKS**

	31.12.20 £	31.12.19 £
Stocks	<u>99,000</u>	<u>101,000</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Trade debtors	112,104	89,797
Prepayments	2,300	4,372
	<u>114,404</u>	<u>94,169</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Bank loans and overdrafts	13,603	14,603
Hire purchase contracts	11,617	26,236
Trade creditors	143,779	148,961
Tax	3,079	5,628
Social security and other taxes	3,814	741
VAT	32,614	16,884
Other creditors	451	-
Directors' current accounts	4,910	3,225
Accrued expenses	5,312	450
	<u>219,179</u>	<u>216,728</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.20	31.12.19
	£	£
Bank loans - 2-5 years	57,138	29,976
Hire purchase contracts	27,059	8,276
	<u>84,197</u>	<u>38,252</u>

**9. RELATED PARTY DISCLOSURES**

During the year, total dividends of £6,150 were paid to the director .

**10. ULTIMATE CONTROLLING PARTY**

The company is controlled by the director. At the year end date the company owed the director £4,910 (2019 - £3,225).



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.