

REGISTERED NUMBER: 10662196 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

FOR

ACACIA TREE PUBLISHING LIMITED

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FOR THE YEAR ENDED 31 March 2019**

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ACACIA TREE PUBLISHING LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 March 2019**

DIRECTORS:

T R Kapo
C J O'Dell

REGISTERED OFFICE:

Thames House, 2nd Floor
3 Wellington Street
London
SE18 6NY

REGISTERED NUMBER:

10662196 (England and Wales)

ACCOUNTANTS:

Richmond Gatehouse LLP
Thames House, 2nd floor
3 Wellington Street
London
SE18 6NY

BALANCE SHEET
31 March 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Intangible assets	3	9,700	5,850
Tangible assets	4	<u>814</u>	<u>598</u>
		<u>10,514</u>	<u>6,448</u>
CURRENT ASSETS			
Stocks		11,925	12,053
Debtors	5	100	100
Cash at bank		<u>701</u>	<u>1,471</u>
		12,726	13,624
CREDITORS			
Amounts falling due within one year	6	<u>(70,414)</u>	<u>(29,035)</u>
NET CURRENT LIABILITIES		<u>(57,688)</u>	<u>(15,411)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(47,174)</u>	<u>(8,963)</u>
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings	8	<u>(47,274)</u>	<u>(9,063)</u>
SHAREHOLDERS' FUNDS		<u>(47,174)</u>	<u>(8,963)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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
- (b) 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 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 Board of Directors on 27 December 2019 and were signed on its behalf by:

T R Kapo - Director

C J O'Dell - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2019**

1. STATUTORY INFORMATION

Acacia Tree Publishing 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 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.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of ten years.

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 etc - 25% 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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2019

3. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 1 April 2018	6,500
Additions	5,000
At 31 March 2019	<u>11,500</u>
AMORTISATION	
At 1 April 2018	650
Amortisation for year	1,150
At 31 March 2019	<u>1,800</u>
NET BOOK VALUE	
At 31 March 2019	<u>9,700</u>
At 31 March 2018	<u>5,850</u>

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2018	798
Additions	554
At 31 March 2019	<u>1,352</u>
DEPRECIATION	
At 1 April 2018	200
Charge for year	338
At 31 March 2019	<u>538</u>
NET BOOK VALUE	
At 31 March 2019	<u>814</u>
At 31 March 2018	<u>598</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	<u>100</u>	<u>100</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other creditors	<u>70,414</u>	<u>29,035</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2019

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value: £1	2019	2018
Number:	Class:		£	£
100	Ordinary		<u>100</u>	<u>100</u>

8. **RESERVES**

	Retained earnings £
At 1 April 2018	(9,063)
Deficit for the year	<u>(38,211)</u>
At 31 March 2019	<u>(47,274)</u>

9. **RELATED PARTY DISCLOSURES**

As at year end, the company owe £66,321(2018:£26,411) to companies under the common control of C J O'Dell.

10. **ULTIMATE CONTROLLING PARTY**

The company is jointly controlled by the directors.

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.