

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

FOR

1ST CALL TREES LTD.

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for the Year Ended 30 April 2025

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1ST CALL TREES LTD.

COMPANY INFORMATION
for the Year Ended 30 April 2025

DIRECTOR: J M Benson

REGISTERED OFFICE: Hazelbank Nursery
The Street
Tilford
Farnham
Surrey
GU10 2AA

REGISTERED NUMBER: 04727818 (England and Wales)

ACCOUNTANTS: A & N (Haslemere) Limited
Aruna House
2 Kings Road
Haslemere
Surrey
GU27 2QA

STATEMENT OF FINANCIAL POSITION
30 April 2025

	Notes	30.4.25	£	30.4.24	£
FIXED ASSETS					
Intangible assets	3		-		-
Tangible assets	4		<u>550,894</u>		<u>605,367</u>
			550,894		605,367
CURRENT ASSETS					
Debtors	5	43,542		23,772	
Cash at bank and in hand		<u>31,831</u>		<u>46,258</u>	
		75,373		70,030	
CREDITORS					
Amounts falling due within one year	6	<u>244,563</u>		<u>252,529</u>	
NET CURRENT LIABILITIES			<u>(169,190)</u>		<u>(182,499)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			381,704		422,868
CREDITORS					
Amounts falling due after more than one year	7		(83,162)		(182,466)
PROVISIONS FOR LIABILITIES			<u>(126,843)</u>		<u>(106,957)</u>
NET ASSETS			<u>171,699</u>		<u>133,445</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>171,697</u>		<u>133,443</u>
SHAREHOLDERS' FUNDS			<u>171,699</u>		<u>133,445</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 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.

1ST CALL TREES LTD. (REGISTERED NUMBER: 04727818)

STATEMENT OF FINANCIAL POSITION - continued

30 April 2025

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 29 January 2026 and were signed by:

J M Benson - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 April 2025

1. **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 represents net invoiced sales of goods and services , excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of ten years.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on reducing balance

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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

2. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 16 (2024 - 13) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 April 2025

3. INTANGIBLE FIXED ASSETS

Goodwill
£**COST**At 1 May 2024
and 30 April 20257,000**AMORTISATION**At 1 May 2024
and 30 April 20257,000**NET BOOK VALUE**

At 30 April 2025

-

At 30 April 2024

-

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 May 2024	2,332	11,463	1,283,784
Additions	-	-	51,303
Disposals	-	-	(36,000)
At 30 April 2025	<u>2,332</u>	<u>11,463</u>	<u>1,299,087</u>
DEPRECIATION			
At 1 May 2024	-	11,463	715,211
Charge for year	-	-	101,939
Eliminated on disposal	-	-	(36,000)
At 30 April 2025	<u>-</u>	<u>11,463</u>	<u>781,150</u>
NET BOOK VALUE			
At 30 April 2025	<u>2,332</u>	<u>-</u>	<u>517,937</u>
At 30 April 2024	<u>2,332</u>	<u>-</u>	<u>568,573</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 April 2025

4. **TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 May 2024	63,301	211,413	21,438	1,593,731
Additions	2,814	14,500	136	68,753
Disposals	-	-	-	(36,000)
At 30 April 2025	<u>66,115</u>	<u>225,913</u>	<u>21,574</u>	<u>1,626,484</u>
DEPRECIATION				
At 1 May 2024	58,825	183,243	19,622	988,364
Charge for year	4,771	15,872	644	123,226
Eliminated on disposal	-	-	-	(36,000)
At 30 April 2025	<u>63,596</u>	<u>199,115</u>	<u>20,266</u>	<u>1,075,590</u>
NET BOOK VALUE				
At 30 April 2025	<u>2,519</u>	<u>26,798</u>	<u>1,308</u>	<u>550,894</u>
At 30 April 2024	<u>4,476</u>	<u>28,170</u>	<u>1,816</u>	<u>605,367</u>

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

	30.4.25	30.4.24
	£	£
Trade debtors	36,383	17,772
Other debtors	7,159	6,000
	<u>43,542</u>	<u>23,772</u>

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

	30.4.25	30.4.24
	£	£
Bank loans and overdrafts	16,690	-
Hire purchase contracts	86,918	101,520
Trade creditors	9,642	3,707
Taxation and social security	50,691	51,232
Other creditors	80,622	96,070
	<u>244,563</u>	<u>252,529</u>

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

	30.4.25	30.4.24
	£	£
Other creditors	<u>83,162</u>	<u>182,466</u>

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.