

REGISTERED NUMBER: 06775995 (England and Wales)

Financial Statements
for the Year Ended 31 July 2018
for
Apple Tree Park Limited

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for the Year Ended 31 July 2018**

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Apple Tree Park Limited
Company Information
for the Year Ended 31 July 2018

DIRECTORS:

W Moss
W J Moss
M Moss
Mrs J Moss

REGISTERED OFFICE:

701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

REGISTERED NUMBER:

06775995 (England and Wales)

ACCOUNTANTS:

GCSD Accountants Limited
Chartered Accountants
701 Stonehouse Park
Sperry Way
Stonehouse
Gloucestershire
GL10 3UT

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Apple Tree Park Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Apple Tree Park Limited for the year ended 31 July 2018 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Apple Tree Park Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Apple Tree Park Limited and state those matters that we have agreed to state to the Board of Directors of Apple Tree Park Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Apple Tree Park Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Apple Tree Park Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Apple Tree Park Limited. You consider that Apple Tree Park Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Apple Tree Park Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

GCSD Accountants Limited
Chartered Accountants

8 February 2019

Balance Sheet
31 July 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	4		79,500		97,500
Tangible assets	5		<u>26,103</u>		<u>29,113</u>
			105,603		126,613
CURRENT ASSETS					
Debtors	6	41,469		42,113	
Cash at bank		<u>65,926</u>		<u>59,242</u>	
		107,395		101,355	
CREDITORS					
Amounts falling due within one year	7	<u>220,087</u>		<u>223,662</u>	
NET CURRENT LIABILITIES			<u>(112,692)</u>		<u>(122,307)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(7,089)		4,306
PROVISIONS FOR LIABILITIES			<u>1,716</u>		<u>2,287</u>
NET (LIABILITIES)/ASSETS			<u>(8,805)</u>		<u>2,019</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(8,905)</u>		<u>1,919</u>
SHAREHOLDERS' FUNDS			<u>(8,805)</u>		<u>2,019</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 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 notes form part of these financial statements

Balance Sheet - continued
31 July 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 8 February 2019 and were signed on its behalf by:

W Moss - Director

**Notes to the Financial Statements
for the Year Ended 31 July 2018**

1. STATUTORY INFORMATION

Apple Tree Park 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, 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	- nil
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2017 - 4).

Notes to the Financial Statements - continued
for the Year Ended 31 July 2018

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 August 2017 and 31 July 2018	<u>180,000</u>
AMORTISATION	
At 1 August 2017	82,500
Charge for year	<u>18,000</u>
At 31 July 2018	<u>100,500</u>
NET BOOK VALUE	
At 31 July 2018	<u>79,500</u>
At 31 July 2017	<u>97,500</u>

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 August 2017 and 31 July 2018	<u>17,074</u>	<u>11,675</u>	<u>25,000</u>	<u>53,749</u>
DEPRECIATION				
At 1 August 2017	-	6,393	18,243	24,636
Charge for year	-	<u>1,320</u>	<u>1,690</u>	<u>3,010</u>
At 31 July 2018	-	<u>7,713</u>	<u>19,933</u>	<u>27,646</u>
NET BOOK VALUE				
At 31 July 2018	<u>17,074</u>	<u>3,962</u>	<u>5,067</u>	<u>26,103</u>
At 31 July 2017	<u>17,074</u>	<u>5,282</u>	<u>6,757</u>	<u>29,113</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2018

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

	2018	2017
	£	£
Trade debtors	10,432	7,842
Inter-company account	30,452	33,744
Prepayments	585	527
	<u>41,469</u>	<u>42,113</u>

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

	2018	2017
	£	£
Trade creditors	3,498	793
Tax	-	509
VAT	3,791	7,985
Directors' current accounts	209,351	208,293
Accrued expenses	3,447	6,082
	<u>220,087</u>	<u>223,662</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.