

**APPLE TREE CAKE DESIGN LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2017**

APPLE TREE CAKE DESIGN LIMITED
UNAUDITED ACCOUNTS
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APPLE TREE CAKE DESIGN LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2017

Directors	Rebecca Allen-Pugh Michael Allen-Pugh
Company Number	08090202 (England and Wales)
Registered Office	2 Wood View Tiptree Colchester Essex CO5 0DF
Accountants	Pro Tax Accounting The Colchester Centre Hawkins Road Colchester Essex CO2 8JX

APPLE TREE CAKE DESIGN LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	4	276	384
Current assets			
Inventories	5	546	952
Debtors	6	-	2,385
Cash at bank and in hand		2,728	2,446
		<u>3,274</u>	<u>5,783</u>
Creditors: amounts falling due within one year	7	(12,177)	(13,977)
Net current liabilities		<u>(8,903)</u>	<u>(8,194)</u>
Net liabilities		<u>(8,627)</u>	<u>(7,810)</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(8,629)	(7,812)
Shareholders' funds		<u>(8,627)</u>	<u>(7,810)</u>

For the year ending 31 May 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 13 February 2018.

Rebecca Allen-Pugh
Director

Company Registration No. 08090202

APPLE TREE CAKE DESIGN LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2017

1 Statutory information

Apple Tree Cake Design Limited is a private company, limited by shares, registered in England and Wales, registration number 08090202. The registered office is 2 Wood View, Tiptree, Colchester, Essex, CO5 0DF.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 31 May 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 June 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% reducing balance
Computer equipment	3 years straight line

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

APPLE TREE CAKE DESIGN LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2017

4 Tangible fixed assets

	Plant & machinery £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	
At 1 June 2016	898	73	971
At 31 May 2017	898	73	971
Depreciation			
At 1 June 2016	563	24	587
Charge for the year	84	24	108
At 31 May 2017	647	48	695
Net book value			
At 31 May 2017	251	25	276
At 31 May 2016	335	49	384

5 Inventories

	2017 £	2016 £
Finished goods	546	952
	546	952

6 Debtors

	2017 £	2016 £
Trade debtors	-	2,385

7 Creditors: amounts falling due within one year

	2017 £	2016 £
Loans from directors	9,167	7,587
Accruals	815	600
Deferred income	2,195	5,790
	12,177	13,977

8 Average number of employees

During the year the average number of employees was 1 (2016: 1).

