

**APPLE TREE CAKE DESIGN LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2020**

APPLE TREE CAKE DESIGN LIMITED
UNAUDITED ACCOUNTS
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APPLE TREE CAKE DESIGN LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2020

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 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	2,366	2,456
Current assets			
Inventories		338	1,908
Debtors	<u>5</u>	2,230	1,897
Cash at bank and in hand		7,172	12,159
		<u>9,740</u>	<u>15,964</u>
Creditors: amounts falling due within one year	<u>6</u>	(8,607)	(21,260)
Net current assets/(liabilities)		<u>1,133</u>	<u>(5,296)</u>
Net assets/(liabilities)		<u>3,499</u>	<u>(2,840)</u>
Capital and reserves			
Called up share capital	<u>7</u>	2	2
Profit and loss account		3,497	(2,842)
Shareholders' funds		<u>3,499</u>	<u>(2,840)</u>

For the year ending 31 May 2020 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.

The financial statements were approved by the Board of Directors and authorised for issue on 23 March 2021 and were signed on its behalf by

Rebecca Allen-Pugh
Director

Company Registration No. 08090202

APPLE TREE CAKE DESIGN LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2020

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

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

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 2020

4 Tangible fixed assets

	Plant & machinery £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	
At 1 June 2019	1,873	3,010	4,883
Additions	921	671	1,592
At 31 May 2020	2,794	3,681	6,475
Depreciation			
At 1 June 2019	1,001	1,426	2,427
Charge for the year	448	1,234	1,682
At 31 May 2020	1,449	2,660	4,109
Net book value			
At 31 May 2020	1,345	1,021	2,366
At 31 May 2019	872	1,584	2,456

5 Debtors: amounts falling due within one year

	2020 £	2019 £
Trade debtors	-	1,152
Other debtors	2,230	745
	2,230	1,897

6 Creditors: amounts falling due within one year

	2020 £	2019 £
Taxes and social security	1,078	2,498
Loans from directors	6,916	14,622
Accruals	13	815
Deferred income	600	3,325
	8,607	21,260

7 Share capital

	2020 £	2019 £
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2

8 Average number of employees

During the year the average number of employees was 1 (2019: 1).

