

APPLE TREE CAKE DESIGN LIMITED

Registered Number
08090202
(England and Wales)

Unaudited Financial Statements for the Year Ended
31 May 2021

APPLE TREE CAKE DESIGN LIMITED

Company Information for the year from 1 June 2020 to 31 May 2021

Directors

ALLEN-PUGH, Rebecca Susan

ALLEN-PUGH, Michael Walter

Registered Address

Apple Tree House 2 Wood View

Tiptree

Colchester

CO5 0DF

Registered Number

08090202 (England and Wales)

APPLE TREE CAKE DESIGN LIMITED

Balance Sheet as at 31 May 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	5	5,442	2,366
		<u>5,442</u>	<u>2,366</u>
Current assets			
Stocks	6	1,477	338
Debtors		2,362	2,230
Cash at bank and on hand		3,887	7,172
		<u>7,726</u>	<u>9,740</u>
Creditors amounts falling due within one year	8	(18,284)	(8,607)
		<u>(10,558)</u>	<u>1,133</u>
Net current assets (liabilities)		<u>(10,558)</u>	<u>1,133</u>
Total assets less current liabilities		<u>(5,116)</u>	<u>3,499</u>
Net assets		<u>(5,116)</u>	<u>3,499</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(5,118)	3,497
Shareholders' funds		<u>(5,116)</u>	<u>3,499</u>

The company was entitled to exemption from audit for this reporting period 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 in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved and authorised for issue by the Board of Directors on 24 January 2022, and are signed on its behalf by:

ALLEN-PUGH, Rebecca Susan

Director

Registered Company No. 08090202

APPLE TREE CAKE DESIGN LIMITED

Notes to the Financial Statements for the year ended 31 May 2021

1. STATUTORY INFORMATION

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. COMPLIANCE WITH APPLICABLE REPORTING FRAMEWORK

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. ACCOUNTING POLICIES

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)	Straight line (years)
Plant and machinery	25	-
Office Equipment	-	3

Inventories policy

Inventories are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

4. EMPLOYEE INFORMATION

	2021	2020
Average number of employees during the year	1	1

5. PROPERTY, PLANT AND EQUIPMENT

	Total £
Cost or valuation	
At 01 June 20	2,366
Additions	4,693
At 31 May 21	5,442
Depreciation and impairment	
Charge for year	1,617
Net book value	
At 31 May 21	5,442
At 31 May 20	2,366

6. INVENTORIES

	2021 £	2020 £
Raw materials and consumables	1,477	338
Total	1,477	338

7. DEBTORS WITHIN ONE YEAR

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

	2021	2020
	£	£
Trade debtors / trade receivables	2,182	-
Other debtors	92	2,230
Prepayments and accrued income	88	-
Total	<u>2,362</u>	<u>2,230</u>

8. CREDITORS WITHIN ONE YEAR

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

	2021	2020
	£	£
Trade creditors / trade payables	-	1,078
Bank borrowings and overdrafts	6,500	-
Other creditors	7,379	6,916
Accrued liabilities and deferred income	4,405	613
Total	<u>18,284</u>	<u>8,607</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.