Company Registration No. 08688467 (England and Wales)

THE APPLE TREE TEAROOMS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2018

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UNAUDITED ACCOUNTS
CONTENTS

	Page
Company information	3
Statement of financial position	4
Notes to the accounts	5

THE APPLE TREE TEAROOMS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2018

Directors	Barbara Groves Jolyon Groves
Company Number	08688467 (England and Wales)
Registered Office	5A OLD SQUARE WARWICK WARWICKSHIRE CV34 4RA
Accountants	Accounts and Returns Ltd 26 Smith St Warwick CV34 4HS

THE APPLE TREE TEAROOMS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2018

	Notes	2018 £	2017 £
Fixed assets			
Intangible assets	4	4,791	6,388
Tangible assets	5	5,132	6,729
		9,923	13,117
Current assets			
Inventories	6	2,500	2,500
Debtors	7	1,490	836
Cash at bank and in hand		34,890	32,008
		38,880	35,344
Creditors: amounts falling due within one year	8	(70,270)	(69,773)
Net current liabilities		(31,390)	(34,429)
Net liabilities		(21,467)	(21,312)
Capital and reserves			
Called up share capital	9	10	10
Profit and loss account		(21,477)	(21,322)
Shareholders' funds		(21,467)	(21,312)

For the year ending 31 October 2018 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 24 July 2019.

Jolyon Groves
Director

Company Registration No. 08688467

1 Statutory information

THE APPLE TREE TEAROOMS LTD is a private company, limited by shares, registered in England and Wales, registration number 08688467. The registered office is 5A OLD SQUARE, WARWICK, WARWICKSHIRE, CV34 4RA.

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.

Turnover
Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Intangible fixed assets
Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives. Impairment of intangible fixed assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Tangible fixed assets policy
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	25% Reducing Balance
Plant & machinery	25% Reducing Balance

4 Intangible fixed assets

	Other £
Cost	
At 1 November 2017	25,299
At 31 October 2018	25,299
Amortisation	
At 1 November 2017	18,911
Charge for the year	1,597
At 31 October 2018	20,508
Net book value	
At 31 October 2018	4,791
At 31 October 2017	6,388

5 Tangible fixed assets

	Land & buildings	Plant & machinery	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 November 2017	8,344	11,457	19,801
Additions	-	114	114
At 31 October 2018	8,344	11,571	19,915
Depreciation			
At 1 November 2017	5,704	7,368	13,072
Charge for the year	660	1,051	1,711
At 31 October 2018	6,364	8,419	14,783
Net book value			
At 31 October 2018	1,980	3,152	5,132
At 31 October 2017	2,640	4,089	6,729

6 Inventories

	2018	2017
	£	£
Finished goods	2,500	2,500
	2,500	2,500

7 Debtors

	2018	2017
	£	£
Trade debtors	971	317
Accrued income and prepayments	519	519
	1,490	836

8 Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	3,931	3,483
Other creditors	66,339	66,290
	70,270	69,773

9 Share capital

	2018	2017
	£	£
Allotted, called up and fully paid:		
10 Ordinary shares of £1 each	10	10

10 Transactions with related parties

During the year, the company repaid £49 to the member of key management personnel. At the balance sheet date, the outstanding balance of the loan was £66,339 and is presented within creditors: amounts falling due within one year. The loan is to be repaid on demand and interest-free.

11 Average number of employees

During the year the average number of employees was 2 (2017: 2).