

**THE APPLE TREE TEAROOMS LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

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**THE APPLE TREE TEAROOMS LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

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

**THE APPLE TREE TEAROOMS LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	3,593	4,791
Tangible assets	<u>5</u>	6,117	5,132
		<u>9,710</u>	<u>9,923</u>
<b>Current assets</b>			
Inventories	<u>6</u>	2,500	2,500
Debtors	<u>7</u>	761	1,490
Cash at bank and in hand		32,256	34,890
		<u>35,517</u>	<u>38,880</u>
<b>Creditors: amounts falling due within one year</b>	8	(70,240)	(70,270)
<b>Net current liabilities</b>		<u>(34,723)</u>	<u>(31,390)</u>
<b>Net liabilities</b>		<u>(25,013)</u>	<u>(21,467)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>9</u>	10	10
Profit and loss account		(25,023)	(21,477)
<b>Shareholders' funds</b>		<u>(25,013)</u>	<u>(21,467)</u>

For the year ending 31 October 2019 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 27 July 2020 and were signed on its behalf by

Jolyon Groves  
Director

Company Registration No. 08688467

**THE APPLE TREE TEAROOMS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

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**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**

	<b>Other £</b>
<b>Cost</b>	
At 1 November 2018	25,299
At 31 October 2019	25,299
<b>Amortisation</b>	
At 1 November 2018	20,508
Charge for the year	1,198
At 31 October 2019	21,706
<b>Net book value</b>	
At 31 October 2019	3,593
At 31 October 2018	4,791

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**5 Tangible fixed assets**

	<b>Land &amp; buildings £</b>	<b>Plant &amp; machinery £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 November 2018	8,344	11,571	19,915
Additions	-	3,024	3,024
At 31 October 2019	8,344	14,595	22,939
<b>Depreciation</b>			
At 1 November 2018	6,364	8,419	14,783
Charge for the year	495	1,544	2,039
At 31 October 2019	6,859	9,963	16,822
<b>Net book value</b>			
At 31 October 2019	1,485	4,632	6,117
At 31 October 2018	1,980	3,152	5,132

**6 Inventories**

	<b>2019 £</b>	<b>2018 £</b>
Finished goods	2,500	2,500
	2,500	2,500

**7 Debtors**

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	242	971
Accrued income and prepayments	519	519
	761	1,490

**8 Creditors: amounts falling due within one year**

	<b>2019 £</b>	<b>2018 £</b>
Trade creditors	3,840	3,931
Other creditors	66,400	66,339
	70,240	70,270

**9 Share capital**

	<b>2019 £</b>	<b>2018 £</b>
Allotted, called up and fully paid:		
10 Ordinary shares of £1 each	10	10

**10 Transactions with related parties**

During the year, the company received a loan of £62 to the member of key management personnel. At the balance sheet date, the outstanding balance of the loan was £66,400 and is presented within creditors: amounts falling due within one year. The loan is to be repaid on demand and interest-free.

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**11 Average number of employees**

During the year the average number of employees was 2 (2018: 2).

