

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2019

FOR

APPLE TREE COMMS UK LIMITED

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FOR THE YEAR ENDED 31ST DECEMBER 2019

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APPLE TREE COMMS UK LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31ST DECEMBER 2019

DIRECTOR: Mrs C Miro Cloutier

REGISTERED OFFICE: 495 Green Lanes
London
N13 4BS

REGISTERED NUMBER: 08893915 (England and Wales)

ACCOUNTANTS: Avraam Associates Limited
Chartered Accountants
495 Green Lanes
London
N13 4BS

BALANCE SHEET
31ST DECEMBER 2019

	Notes	2019 £	2018 £
CURRENT ASSETS			
Debtors	4	157,437	179,056
Cash at bank		<u>284,289</u>	<u>76,022</u>
		441,726	255,078
CREDITORS			
Amounts falling due within one year	5	<u>328,164</u>	<u>91,443</u>
NET CURRENT ASSETS		113,562	163,635
TOTAL ASSETS LESS CURRENT LIABILITIES		113,562	163,635
CAPITAL AND RESERVES			
Called up share capital	6	113,566	113,566
Retained earnings		<u>(4)</u>	<u>50,069</u>
SHAREHOLDERS' FUNDS		113,562	163,635

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 24th August 2020 and were signed by:

Mrs C Miro Cloutier - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2019

1. STATUTORY INFORMATION

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

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced provision of services, excluding value added tax.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2018 - NIL).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	155,409	174,083
Other debtors	2,028	4,973
	<u>157,437</u>	<u>179,056</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2019

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	31,938	6,567
Taxation and social security	101,785	55,456
Other creditors	194,441	29,420
	<u>328,164</u>	<u>91,443</u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2019	2018
			£	£
113,566	Ordinary	£1	<u>113,566</u>	<u>113,566</u>

7. RELATED PARTY DISCLOSURES

Apple Tree Communications S.L. (incorporated in Spain) is regarded by the director as being the company's ultimate parent company. The company is controlled by the director.

During the year the company received services in the sum of £171,183 (2018 - £115,658) from Apple Tree Communications S.L., the ultimate parent company. The balance as of the year end was £10,441 (2018 - £29,420) and is included within other creditors.

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.