

**CAKEDROP LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2022**

**CAKEDROP LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**CAKEDROP LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2022**

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<b>Directors</b>	Anna Ward Nicola Kate Ward
<b>Company Number</b>	10295405 (England and Wales)
<b>Registered Office</b>	Unit 7 Empire Arches 9 Watts Mews London SW16 6AA
<b>Accountants</b>	Cone Accounting Limited 85 Great Portland Street First Floor London W1W 7LT

**CAKEDROP LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	1,207	1,666
<b>Current assets</b>			
Inventories		6,043	8,042
Debtors	5	6,334	15,293
Cash at bank and in hand		28,899	20,260
		<u>41,276</u>	<u>43,595</u>
<b>Creditors: amounts falling due within one year</b>	6	(28,797)	(17,625)
<b>Net current assets</b>		<u>12,479</u>	<u>25,970</u>
<b>Total assets less current liabilities</b>		13,686	27,636
<b>Creditors: amounts falling due after more than one year</b>	7	(30,000)	-
<b>Net (liabilities)/assets</b>		<u>(16,314)</u>	<u>27,636</u>
<b>Capital and reserves</b>			
Called up share capital	8	153	139
Share premium		100,592	100,592
Profit and loss account		(117,059)	(73,095)
<b>Shareholders' funds</b>		<u>(16,314)</u>	<u>27,636</u>

For the year ending 31 July 2022 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 26 January 2023 and were signed on its behalf by

Anna Ward  
Director

Company Registration No. 10295405

**CAKEDROP LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2022**

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**1 Statutory information**

CAKEDROP LIMITED is a private company, limited by shares, registered in England and Wales, registration number 10295405. The registered office is Unit 7 Empire Archcs, 9 Watts Mews, London, SW16 6AA.

**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	Straight Line 20%
Computer equipment	Straight Line 25%

***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.

***Foreign exchange***

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**CAKEDROP LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2022**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 August 2021	496	5,101	5,597
Additions	677	-	677
At 31 July 2022	1,173	5,101	6,274
<b>Depreciation</b>			
At 1 August 2021	355	3,576	3,931
Charge for the year	110	1,026	1,136
At 31 July 2022	465	4,602	5,067
<b>Net book value</b>			
At 31 July 2022	708	499	1,207
At 31 July 2021	141	1,525	1,666

**5 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	5,140	14,101
Accrued income and prepayments	44	42
Other debtors	1,150	1,150
	6,334	15,293

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

	<b>2022 £</b>	<b>2021 £</b>
Bank loans and overdrafts	4,930	6,230
VAT	(3,121)	1,116
Trade creditors	9,420	7,611
Taxes and social security	3,621	28
Other creditors	32	1,925
Loans from directors	13,915	715
	28,797	17,625

**7 Creditors: amounts falling due after more than one year**

	<b>2022 £</b>	<b>2021 £</b>
Other creditors	30,000	-

**8 Share capital**

	<b>2022 £</b>	<b>2021 £</b>
Allotted, called up and fully paid:		
153,038 Ordinary shares of £0.001 each	153.03	138.89
Shares issued during the period:		
14,148 Ordinary shares of £0.001 each	14.14	

**CAKEDROP LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**9 Average number of employees**

During the year the average number of employees was 2 (2021: 2).

