

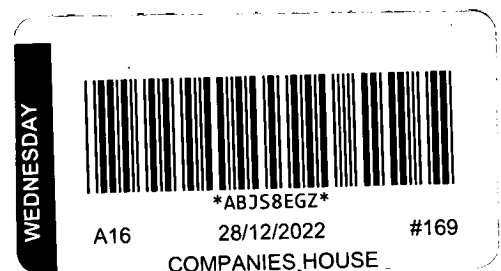
**Apple Property Maintenance Ltd**

**Unaudited**

**Financial statements**

**Information for filing with the registrar**

**For the Period Ended 31 March 2022**



**Apple Property Maintenance Ltd**  
**Registered number: 10990569**

**Balance Sheet**  
**As at 31 March 2022**

	Note	31 March 2022 £	30 April 2021 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	75,698	256
Cash at bank and in hand		1,397	75,893
		<u>77,095</u>	<u>76,149</u>
Creditors: amounts falling due within one year	5	(33,079)	(31,275)
<b>Net current assets</b>		<u>44,016</u>	<u>44,874</u>
<b>Total assets less current liabilities</b>		<u>44,016</u>	<u>44,874</u>
<b>Net assets</b>		<u>44,016</u>	<u>44,874</u>
<b>Capital and reserves</b>			
Called up share capital		4	4
Profit and loss account		44,012	44,870
		<u>44,016</u>	<u>44,874</u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

16 DECEMBER 2022

  
**S. Popat**  
 Director

The notes on pages 3 to 4 form part of these financial statements.

## Apple Property Maintenance Ltd

**Statement of Changes in Equity  
For the Period Ended 31 March 2022**

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 1 November 2020</b>	4	(1,817)	(1,813)
Profit for the period	-	97,607	97,607
Dividends: Equity capital	-	(50,920)	(50,920)
<b>At 1 May 2021</b>	4	44,870	44,874
Loss for the period	-	(858)	(858)
<b>At 31 March 2022</b>	4	44,012	44,016

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**Apple Property Maintenance Ltd**

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**Notes to the Financial Statements  
For the Period Ended 31 March 2022**

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**1. General information**

Apple Property Maintenance Ltd, "the Company", is a private limited company, limited by shares, registered in England and Wales. Its registration number is 10990569 and the registered office is Thames House, Roman Square, Sittingbourne, England, ME10 4BJ.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.4 Borrowing costs**

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

## Apple Property Maintenance Ltd

### Notes to the Financial Statements For the Period Ended 31 March 2022

#### 2. Accounting policies (continued)

##### 2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

##### 2.6 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

##### 2.7 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

#### 3. Employees

The average monthly number of employees, including directors, during the period was 1 (2021 -1).

#### 4. Debtors

	31 March 2022 £	30 April 2021 £
Amounts owed by group undertakings	75,000	-
Other debtors	698	256
	<u>75,698</u>	<u>256</u>

#### 5. Creditors: Amounts falling due within one year

	31 March 2022 £	30 April 2021 £
Other loans	21,029	-
Other creditors	11,000	30,237
Accruals and deferred income	1,050	1,038
	<u>33,079</u>	<u>31,275</u>