

**APPLE ACCOUNTANCY LTD  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

Apple Accountancy Services Limited

Chartered Certified Accountants

146 Manor Way  
Borehamwood  
Hertfordshire  
WD6 1QX

**Apple Accountancy Ltd**  
**Financial Statements**  
**For The Year Ended 31 August 2021**

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**Apple Accountancy Ltd  
Accountant's Report  
For The Year Ended 31 August 2021**

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In accordance with the engagement letter dated 28 August 2018, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 August 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

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**11th November 2021**

Apple Accountancy Services Limited  
Chartered Certified Accountants

146 Manor Way  
Borehamwood  
Hertfordshire  
WD6 1QX

**Apple Accountancy Ltd**  
**Balance Sheet**  
**As at 31 August 2021**

Registered number: 11533290

		2021	2020
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	3	10,947	-
		10,947	-
<b>CURRENT ASSETS</b>			
Debtors		-	10
Cash at bank and in hand		26,481	-
		26,481	10
<b>Creditors: Amounts Falling Due Within One Year</b>		(24,372 )	-
<b>NET CURRENT ASSETS (LIABILITIES)</b>		2,109	10
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		13,056	10
<b>NET ASSETS</b>		13,056	10
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	10	10
Profit and Loss Account		13,046	-
<b>SHAREHOLDERS' FUNDS</b>		13,056	10

**Apple Accountancy Ltd**  
**Balance Sheet (continued)**  
**As at 31 August 2021**

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For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her 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.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Ms Joe Lee**

Director

**11th November 2021**

The notes on pages 4 to 5 form part of these financial statements.

**Apple Accountancy Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2021**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% on cost
Computer Equipment	33% on cost

**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 3 (2020: NIL)

**Apple Accountancy Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2021**

**3. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 September 2020	-	-	-
Additions	5,664	10,048	15,712
As at 31 August 2021	5,664	10,048	15,712
<b>Depreciation</b>			
As at 1 September 2020	-	-	-
Provided during the period	1,416	3,349	4,765
As at 31 August 2021	1,416	3,349	4,765
<b>Net Book Value</b>			
As at 31 August 2021	4,248	6,699	10,947
As at 1 September 2020	-	-	-

**4. Share Capital**

	<b>2021</b>	<b>2020</b>
Called Up Share Capital not Paid	-	10
Called Up Share Capital has been paid up	10	-
Amount of Allotted, Called Up Share Capital	10	10

**5. General Information**

Apple Accountancy Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11533290 .  
The registered office is 5 Holyrood Street, Newport, Isle of Wight, PO30 5AU.

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.