

Company registration number 12302469 (England and Wales)

**Apple Tree House Investments Limited**

**Unaudited financial statements**

**For the year ended 31 December 2023**

# Apple Tree House Investments Limited

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# Apple Tree House Investments Limited

## Statement of financial position

As at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Investments	2		934,097		855,718
<b>Current assets</b>					
Cash at bank and in hand		12,005		14,789	
<b>Creditors: amounts falling due within one year</b>	3	(305,844)		(302,632)	
<b>Net current liabilities</b>			(293,839)		(287,843)
<b>Total assets less current liabilities</b>			640,258		567,875
<b>Provisions for liabilities</b>			(11,400)		-
<b>Net assets</b>			628,858		567,875
<b>Capital and reserves</b>					
Called up share capital			600,000		600,000
Profit and loss reserves			28,858		(32,125)
<b>Total equity</b>			628,858		567,875

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 27 February 2024 and are signed on its behalf by:

Mr M Murphy  
**Director**

**Company Registration No. 12302469**

# Apple Tree House Investments Limited

## Notes to the financial statements

For the year ended 31 December 2023

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### 1 Accounting policies

#### Company information

Apple Tree House Investments Limited is a private company limited by shares incorporated in England and Wales. The registered office is Apple Tree House, 31b Newland Road, Droitwich, Worcestershire, England, WR9 7AG.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Fixed asset investments

Investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

#### 1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and other short-term liquid investments with original maturities of three months or less.

#### 1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### 1.5 Taxation

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

##### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

# Apple Tree House Investments Limited

## Notes to the financial statements (continued)

For the year ended 31 December 2023

### 1 Accounting policies

(Continued)

#### Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

#### 1.6 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

### 2 Fixed asset investments

	2023 £	2022 £
Other investments other than loans	934,097	855,718
	<u>          </u>	<u>          </u>
<b>Movements in fixed asset investments</b>		
		<b>Investments £</b>
<b>Cost or valuation</b>		
At 1 January 2023		855,718
Additions		519,228
Valuation changes		90,794
Disposals		(531,643)
		<u>          </u>
At 31 December 2023		934,097
		<u>          </u>
<b>Carrying amount</b>		
At 31 December 2023		934,097
		<u>          </u>
At 31 December 2022		855,718
		<u>          </u>

# Apple Tree House Investments Limited

## Notes to the financial statements (continued)

For the year ended 31 December 2023

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	305,844	302,632
	<u>          </u>	<u>          </u>

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.