Registered Number: 13333399
England and Wales

APPLESAM LTD

Abridged Accounts

Period of accounts

Start date: 01 May 2022

End date: 30 April 2023

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Accountants' Report
For the year ended 30 April 2023

Report to the directors on the preparation of the unaudited statutory accounts of APPLESAM LTD for the year ended 30 April 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of APPLESAM LTD for the year ended 30 April 2023 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

http://rulebook.accaglobal.com/

This report is made solely to the Board of Directors of APPLESAM LTD, as a body, in accordance with the terms of our engagement letter dated 11 January 2024 Our work has been undertaken solely to prepare for your approval the accounts of APPLESAM LTD and state those matters that we have agreed to state to the Board of Directors of APPLESAM LTD, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than APPLESAM LTD and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that APPLESAM LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of APPLESAM LTD. You consider that APPLESAM LTD is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit or a review of the accounts of APPLESAM LTD. 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 statutory accounts

30 April 2023

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SNP Plus Ltd
Accountants and Tax Advisors
284 Station Road
Harrow, London
HA1 2EA
11 January 2024

APPLESAM LTD
Statement of Financial Position
As at 30 April 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible fixed assets	3	832	1,110
		832	**1,110**
Current assets			
Stocks		3,793	1,896
Cash at bank and in hand		2,609	3,635
		6,402	**5,531**
Creditors: amount falling due within one year		(4,686)	(6,283)
Net current assets		**1,716**	**(752)**
Total assets less current liabilities		2,548	358
Creditors: amount falling due after more than one year		0	(1)
Provisions for liabilities		(158)	(211)
Net assets		**2,390**	**146**
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		2,290	46
Shareholder's funds		**2,390**	**146**

For the year ended 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006 the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 11 January 2024 and were signed by:

KALPESH GIRISHBHAI MADHAWANI
Director

APPLESAM LTD
Notes to the Abridged Financial Statements
For the year ended 30 April 2023

General Information
APPLESAM LTD is a private company, limited by shares, registered in England and Wales, registration number 13333399, registration address S N P PLUS LTD, 284 STATION ROAD , HARROW, HA1 2EA.

The presentation currency is £ sterling.

1. **Accounting policies**

   Significant accounting policies

   The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

   Turnover

   Turnover comprises the invoiced value of goods and services supplied by the company, net of trade discounts.

   Deferred taxation

   Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.
   Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.
   Current and deferred tax assets and liabilities are not discounted.

   Dividends

   Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	20% Straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 1 (2022 : 1).

3. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	**Total**
	£	**£**
At 01 May 2022	1,387	1,387
Additions	-	-
Disposals	-	-
At 30 April 2023	**1,387**	**1,387**
Depreciation		
At 01 May 2022	277	277
Charge for year	278	278
On disposals	-	-
At 30 April 2023	**555**	**555**
Net book values		
Closing balance as at 30 April 2023	**832**	**832**
Opening balance as at 01 May 2022	**1,110**	**1,110**

4. Share Capital

Allotted, called up and fully paid	**2023**	**2022**
	£	**£**
100 Class A shares of £1.00 each	100	100
	100	**100**

Issue of new shares

During the period, the company issued 100 ordinary shares of £1 each.

5. Related parties

During the year the company entered into the following transactions with related parties:

	Transaction value - income/(expenses)		Balance owed by/(owed to)	
	2023	**2022**	**2023**	**2022**
	£	**£**	**£**	**£**
KALPESH GIRISHBHAI MADHAWANI	0	0	3,638	6,113