

Registered number  
09093478

Apricot Umbrella Limited

Filleted Accounts

30 June 2023

**Apricot Umbrella Limited****Registered number:** 09093478**Balance Sheet****as at 30 June 2023**

	Notes	2023	2022
		£	£
<b>Current assets</b>			
Debtors	3	174,702	244,886
Cash at bank and in hand		148,754	97,462
		<u>323,456</u>	<u>342,348</u>
<b>Creditors: amounts falling due within one year</b>	4	(453,460)	(454,254)
<b>Net current liabilities</b>		<u>(130,004)</u>	<u>(111,906)</u>
<b>Net liabilities</b>		<u>(130,004)</u>	<u>(111,906)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(130,104)	(112,006)
<b>Shareholder's funds</b>		<u>(130,004)</u>	<u>(111,906)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D Harding

Director

Approved by the board on 29 March 2024

**Apricot Umbrella Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2023**

**1 Accounting policies**

***Basis of preparation***

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 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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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 currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>

Average number of persons employed by the company	0	0
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<b>3 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>

Trade debtors	65,682	244,886
Other debtors	109,020	-
	<u>174,702</u>	<u>244,886</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>

Amounts owed to connected undertaking which has an interest

in the company	110,481	134,916
Taxation and social security costs	342,881	253,260
Other creditors	-	65,980
Director's account	98	98
	<u>453,460</u>	<u>454,254</u>

## 5 Related party transactions

The company acts on behalf of and is an agent of Adye Ltd, a company incorporated and based in Cyprus. Apricot Umbrella Ltd incurred its own expenses during the year, however it has not received any income. The company owes Adye Ltd a total amount £110,481 (2022: £134,916) as at the year end. The transactions were at arm's length and no interest is due on the outstanding amount.

## 6 Controlling party

The director controls the company.

## 7 Other information

Apricot Umbrella Limited is a private company limited by shares and incorporated in England. Its registered office is:

20 North Lane  
Canterbury  
Kent  
CT2 7PG

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.