

**CAKEDROP LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

CAKEDROP LIMITED
UNAUDITED ACCOUNTS
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CAKEDROP LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2023

Directors	Anna Ward Nicola Kate Ward
Company Number	10295405 (England and Wales)
Registered Office	Unit 7 Empire Arches 9 Watts Mews London SW16 6AA
Accountants	Cone Accounting Limited 85 Great Portland Street First Floor London W1W 7LT

CAKEDROP LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	11,984	1,207
Current assets			
Inventories		6,695	6,043
Debtors	5	6,604	6,334
Cash at bank and in hand		68,425	28,899
		81,724	41,276
Creditors: amounts falling due within one year	6	(341,355)	(28,797)
Net current (liabilities)/assets		(259,631)	12,479
Total assets less current liabilities		(247,647)	13,686
Creditors: amounts falling due after more than one year	7	(30,000)	(30,000)
Net liabilities		(277,647)	(16,314)
Capital and reserves			
Called up share capital	8	153	153
Share premium		100,592	100,592
Profit and loss account		(378,392)	(117,059)
Shareholders' funds		(277,647)	(16,314)

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 19 December 2023 and were signed on its behalf by

Anna Ward
Director

Company Registration No. 10295405

CAKEDROP LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

1 Statutory information

CAKEDROP LIMITED is a private company, limited by shares, registered in England and Wales, registration number 10295405. The registered office is Unit 7 Empire Arches, 9 Watts Mews, London, SW16 6AA.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	Straight Line Method 10%
Plant & machinery	Straight Line Method 20%
Fixtures & fittings	Straight Line Method 25%
Computer equipment	Straight Line Method 25%

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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 exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

CAKEDROP LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

4 Tangible fixed assets	Land & buildings	Plant & machinery	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 August 2022	-	1,173	-	5,101	6,274
Additions	7,151	2,428	249	2,404	12,232
At 31 July 2023	7,151	3,601	249	7,505	18,506
Depreciation					
At 1 August 2022	-	465	-	4,602	5,067
Charge for the year	629	529	10	287	1,455
At 31 July 2023	629	994	10	4,889	6,522
Net book value					
At 31 July 2023	6,522	2,607	239	2,616	11,984
At 31 July 2022	-	708	-	499	1,207

5 Debtors	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	4,124	5,140
Accrued income and prepayments	80	44
Other debtors	2,400	1,150
	6,604	6,334

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	3,668	4,930
VAT	(11,407)	(3,121)
Trade creditors	20,989	9,420
Taxes and social security	18,178	3,621
Other creditors	275,031	32
Loans from directors	34,896	13,915
	341,355	28,797

7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Other creditors	30,000	30,000

8 Share capital	2023	2022
	£	£
Allotted, called up and fully paid:		
153,038 Ordinary shares of £0.001 each	153.03	153.03

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FOR THE YEAR ENDED 31 JULY 2023

9 Average number of employees

During the year the average number of employees was 4 (2022: 2).

