Registration number: 12577708

Oak Apple Investments Limited

Annual Report and Unaudited Financial Statements
for the Period from 29 April 2020 to 30 April 2021

Oak Apple Investments Limited

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Oak Apple Investments Limited

Company Information

Directors	K Bevan N H Bevan
Registered office	Mountain View Whip Lane Knockin Oswestry Shropshire SY10 8HU
Accountants	CBSL Accountants Limited Chartered Accountants Rowan House North 1 The Professional Quarter Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

Oak Apple Investments Limited

(Registration number: 12577708)
Balance Sheet as at 30 April 2021

	Note	2021 £
Fixed assets		
Tangible assets	4	557
Investments	5	502
		1,059
Current assets		
Debtors	6	92
Cash at bank and in hand		1,159
		1,251
Creditors: Amounts falling due within one year	7	(1,565)
Net current liabilities		(314)
Net assets		745
Capital and reserves		
Called up share capital	8	100
Profit and loss account		645
Shareholders' funds		745

For the financial period ending 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Oak Apple Investments Limited

(Registration number: 12577708)
Balance Sheet as at 30 April 2021

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 20 January 2022 and signed on its behalf by:

K Bevan
Director

Notes to the Unaudited Financial Statements for the Period from 29 April 2020 to 30 April 2021

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:
Mountain View
Whip Lane
Knockin
Oswestry
Shropshire
SY10 8HU

These financial statements were authorised for issue by the Board on 20 January 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	33.33% straight line

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.
Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

3 Staff numbers

The average number of persons employed by the company (including directors) during the period, was 2.

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
Additions	683	683
At 30 April 2021	683	683
Depreciation		
Charge for the period	126	126
At 30 April 2021	126	126
Carrying amount		
At 30 April 2021	557	557

5 Investments

	2021 £
Investments in subsidiaries	502

Subsidiaries	£
Cost or valuation	
Additions	502
At 30 April 2021	502
Carrying amount	
At 30 April 2021	502

Notes to the Unaudited Financial Statements for the Period from 29 April 2020 to 30 April 2021

Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held 2021
Subsidiary undertakings			
Starfish Labs Holdings Limited	The Studio, Mountain View, Whip Lane, Knockin Oswestry SY10 8HU England and Wales	Ordinary A Ordinary C	100% 51%

Subsidiary undertakings

Starfish Labs Holdings Limited

The principal activity of Starfish Labs Holdings Limited is holding company.

6 Debtors

	2021 £
Trade debtors	90
Other debtors	2
	92

7 Creditors

Creditors: amounts falling due within one year

	2021 £
Due within one year	
Taxation and social security	21
Accruals and deferred income	250
Other creditors	1,294
	1,565

8 Share capital

Allotted, called up and fully paid shares

	2021 No.	 £
Ordinary of £1 each	100	100

9 Related party transactions

At 30 April 2021 a balance of £792 was due to the directors, which is included in Other creditors.

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.