Registration number: 12577708

Oak Apple Investments Limited

Unaudited Filleted Financial Statements

for the Year Ended 30 April 2025

Oak Apple Investments Limited

Contents

Company Information	1
Balance Sheet	2 to 3
Notes to the Unaudited Financial Statements	4 to 8

Oak Apple Investments Limited

Company Information

Directors	K J M 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 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	4	1,825	3,424
Investments	5	502	502
		2,327	3,926
Current assets			
Debtors	6	9,756	9,000
Cash at bank and in hand		3,007	1,702
		12,763	10,702
Creditors: Amounts falling due within one year	7	(10,172)	(7,384)
Net current assets		2,591	3,318
Net assets		4,918	7,244
Capital and reserves			
Called up share capital	8	100	100
Retained earnings		4,818	7,144
Shareholders' funds		4,918	7,244

For the financial year ending 30 April 2025 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 year 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 2025

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 12 June 2025 and signed on its behalf by:

K J M Bevan
Director

Oak Apple Investments Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2025

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

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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

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.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 2 (2024 - 2).

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 May 2024	5,608	5,608
At 30 April 2025	5,608	5,608
Depreciation		
At 1 May 2024	2,184	2,184
Charge for the year	1,599	1,599
At 30 April 2025	3,783	3,783
Carrying amount		
At 30 April 2025	1,825	1,825
At 30 April 2024	3,424	3,424

5 Investments

	2025 £	2024 £
Investments in subsidiaries	502	502

Subsidiaries	£
Cost or valuation	
At 1 May 2024	502
At 30 April 2025	502
Carrying amount	
At 30 April 2025	502
At 30 April 2024	502

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	
			2025	2024
Subsidiary undertakings				
Starfish Labs Holdings Limited	The Studio, Mountain View, Whip Lane, Knockin Oswestry SY10 8HU England and Wales	Ordinary A	100%	100%

Subsidiary undertakings

Starfish Labs Holdings Limited

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

6 Debtors

	2025	2024
Current	£	£
Trade debtors	9,756	9,000
	9,756	9,000

7 Creditors

Creditors: amounts falling due within one year

	2025 £	2024 £
Due within one year		
Trade creditors	-	119
Taxation and social security	7,096	3,281
Accruals and deferred income	550	554
Other creditors	2,526	3,430
	10,172	7,384

8 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

9 Related party transactions

At 30 April 2025 a balance of £2,028 (2024 - £2,800) 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.