

Registered Number: 13639708
England and Wales

APRICOT SYSTEMS LTD

Unaudited Financial Statements

Period of accounts

Start date: 21 September 2021

End date: 30 September 2022

APRICOT SYSTEMS LTD
Contents Page
For the period ended 30 September 2022

Company information

Director's report

Accountants' report

Statement of financial position

Statement of changes in equity

Notes to the financial statements

APRICOT SYSTEMS LTD
Company Information
For the period ended 30 September 2022

Director	Noah Geeves
Registered Number	13639708
Registered Office	24 Springfield Road Teddington London TW11 9AP
Accountants	Beagle Accounting Limited 23a High Street Welford Northants NN6 6HT

APRICOT SYSTEMS LTD
Director's Report
For the period ended 30 September 2022

Director's report and financial statements

The director presents his/her/their annual report and the financial statements for the year ended 30 September 2022

Principal activities

The companys principal activity during the year was the development of software for re-sale.

Director

The director who served the company throughout the period was as follows:

Noah Geeves

Statement of director's responsibilities

The director is responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulation.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to

- select suitable accounting policies and then apply them consistently
- make judgments and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The director is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The director is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board.

Noah Geeves
Director

Date approved: 23 June 2023

APRICOT SYSTEMS LTD
Accountants' Report
For the period ended 30 September 2022

Accountant's report

You consider that the company is exempt from an audit for the year ended 30 September 2022 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year. In accordance with your instructions, we have prepared the accounts which comprise 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 accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Beagle Accounting Limited
30 September 2022

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Beagle Accounting Limited
23a High Street
Welford
Northants
NN6 6HT
23 June 2023

APRICOT SYSTEMS LTD
Statement of Financial Position
As at 30 September 2022

	Notes	2022 £
Fixed assets		
Intangible fixed assets	3	35,542
		<u>35,542</u>
Current assets		
Debtors	4	9,809
Cash at bank and in hand		55,308
		<u>65,117</u>
Creditors: amount falling due within one year	5	(1,099)
Net current assets		<u>64,018</u>
Total assets less current liabilities		<u>99,560</u>
Net assets		<u><u>99,560</u></u>
Capital and reserves		
Called up share capital	6	8
Share premium account	7	27,999
Reserves	8	85,800
Profit and loss account		(14,247)
Shareholder's funds		<u>99,560</u>

For the period ended 30 September 2022 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 period 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 financial statements were approved by the director on 23 June 2023 and were signed by:

Noah Geeves
Director

APRICOT SYSTEMS LTD
Statement of Changes in Equity
For the period ended 30 September 2022

	Equity share capital	Equity share premium	Revaluation reserve	Capital redemption reserve	Retained Earnings	Total
	£	£	£	£	£	£
At 21 September 2021						-
Profit for the period					(14,247)	(14,247)
Total comprehensive income for the period	-	-	-	-	(14,247)	(14,247)
Shares issued	8					8
Equity share premium - new issue		27,999				27,999
Total investments by and distributions to owners	8	27,999	-	-	-	28,007
At 30 September 2022	8	27,999			(14,247)	13,760

APRICOT SYSTEMS LTD
Notes to the Financial Statements
For the period ended 30 September 2022

General Information

Apricot Systems LTD is a private company, limited by shares, registered in England and Wales, registration number 13639708, registration address 24 Springfield Road , Teddington , London , TW11 9AP.

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)

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Website cost

Planning and operating costs for the company's website are charged to the income statement as incurred.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Average number of employees

Average number of employees during the period was 0.

3. Intangible fixed assets

Cost	Software	Total
	£	£
At 21 September 2021	-	-
Additions	44,428	44,428
Disposals	-	-
At 30 September 2022	44,428	44,428
Amortisation		
At 21 September 2021	-	-
Charge for period	8,886	8,886
On disposals	-	-
At 30 September 2022	8,886	8,886
Net book values		
At 30 September 2022	35,542	35,542
At 20 September 2021	-	-

4. Debtors: amounts falling due within one year

	2022
	£
VAT	9,809
	<u>9,809</u>

5. Creditors: amount falling due within one year

	2022
	£
Accrued Expenses	350
Other Creditors	(1)
Directors' Current Accounts	750
	<u>1,099</u>

6. Share Capital

Allotted, called up and fully paid	2022
	£
82,019 Class A shares of £0.0001 each	8
	<u>8</u>

7. Share premium account

	2022
	£
Equity Share Premium - New Issue	27,999
	<u>27,999</u>

8. Reserves

	2022
	£
SAFE Note	85,800
	<u>85,800</u>

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.