

**Registered Number 07889533**

**THE LITTLE FRUIT TREE LIMITED**

**Abbreviated Accounts**

**31 December 2013**

## Abbreviated Balance Sheet as at 31 December 2013

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Intangible assets	2	14,269	16,233
Tangible assets	3	7,603	9,084
		<u>21,872</u>	<u>25,317</u>
<b>Current assets</b>			
Stocks		1,900	1,800
Debtors		3,750	3,750
Cash at bank and in hand		1,548	2,133
		<u>7,198</u>	<u>7,683</u>
<b>Creditors: amounts falling due within one year</b>		<u>(53,544)</u>	<u>(57,757)</u>
<b>Net current assets (liabilities)</b>		<u>(46,346)</u>	<u>(50,074)</u>
<b>Total assets less current liabilities</b>		<u>(24,474)</u>	<u>(24,757)</u>
<b>Total net assets (liabilities)</b>		<u>(24,474)</u>	<u>(24,757)</u>
<b>Capital and reserves</b>			
Called up share capital	4	1	1
Profit and loss account		(24,475)	(24,758)
<b>Shareholders' funds</b>		<u>(24,474)</u>	<u>(24,757)</u>

- For the year ending 31 December 2013 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 19 September 2014

And signed on their behalf by:

**Daniel Aquilina, Director**

## Notes to the Abbreviated Accounts for the period ended 31 December 2013

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Goodwill Over 10 years

Plant and machinery 25% reducing balance basis

Office equipment Over 3 years

Leasehold improvements Over 8.5 years

**Intangible assets amortisation policy**

Goodwill is the difference between the amount paid on the acquisition of a business and the aggregate fair value of its separable net assets. It is being written off in equal annual instalments over its estimated economic life.

**Other accounting policies****Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 January 2013	18,197
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	<u>18,197</u>
<b>Amortisation</b>	
At 1 January 2013	1,964
Charge for the year	1,964

On disposals	-
At 31 December 2013	<u>3,928</u>
<b>Net book values</b>	
At 31 December 2013	<u>14,269</u>
At 31 December 2012	<u>16,233</u>

### 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 January 2013	12,225
Additions	1,244
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	<u>13,469</u>
<b>Depreciation</b>	
At 1 January 2013	3,141
Charge for the year	2,725
On disposals	-
At 31 December 2013	<u>5,866</u>
<b>Net book values</b>	
At 31 December 2013	<u>7,603</u>
At 31 December 2012	<u>9,084</u>

### 4 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	£	£
1 Ordinary shares of £1 each	1	1

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