

Evergreen Communications International Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 30 June 2021

Evergreen Communications International Limited

Profit and Loss Account for the Year Ended 30 June 2021

The company has not traded during the year. During this year, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

Evergreen Communications International Limited

(Registration number: 02464090)

Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	<u>3</u>	1	1
Current assets			
Debtors	<u>4</u>	9,023	9,023
Creditors: Amounts falling due within one year	<u>5</u>	<u>(6,033)</u>	<u>(6,033)</u>
Net current assets		<u>2,990</u>	<u>2,990</u>
Net assets		<u>2,991</u>	<u>2,991</u>
Capital and reserves			
Called up share capital	<u>6</u>	100	100
Profit and loss account		<u>2,891</u>	<u>2,891</u>
Total equity		<u>2,991</u>	<u>2,991</u>

For the financial year ending 30 June 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 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 30 June 2021 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the Board on 30 March 2022 and signed on its behalf by:

The notes on pages 4 to 7 form an integral part of these financial statements.

Evergreen Communications International Limited

(Registration number: 02464090)

Balance Sheet as at 30 June 2021

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Dr Marshall David Young
Director

Evergreen Communications International Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 June 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:

2 Air Balloon Road
Bristol
BS5 8LA

These financial statements were authorised for issue by the Board on 30 March 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.

Tangible assets

Tangible assets are stated in the statement of financial position 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
Fixtures and fittings	33% on cost
Office equipment	50% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Evergreen Communications International Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 June 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

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Notes to the Unaudited Financial Statements for the Year Ended 30 June 2021

3 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 July 2020	13,508	13,508
At 30 June 2021	13,508	13,508
Depreciation		
At 1 July 2020	13,507	13,507
At 30 June 2021	13,507	13,507
Carrying amount		
At 30 June 2021	1	1
At 30 June 2020	1	1

4 Debtors

	2021 £	2020 £
Trade debtors	9,023	9,023
	9,023	9,023

5 Creditors

	Note	2021 £	2020 £
Due within one year			
Loans and borrowings	7	4,034	4,034
Trade creditors		1,999	1,999
		6,033	6,033

6 Share capital

Allotted, called up and fully paid shares

	2021		2020	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

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Notes to the Unaudited Financial Statements for the Year Ended 30 June 2021

7 Loans and borrowings

	2021 £	2020 £
Current loans and borrowings		
Other borrowings	4,034	4,034

2 Air Balloon Road

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.