

**Unaudited Financial Statements for the Year Ended 31st May 2021**

**for**

**Evergreen Irrigation Limited**

Evergreen Irrigation Limited (Registered number: 02928494)

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for the year ended 31st May 2021**

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**Evergreen Irrigation Limited**

**Company Information  
for the year ended 31st May 2021**

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**DIRECTOR:** J D C Green

**SECRETARY:** B Jones

**REGISTERED OFFICE:** Unit 6 Williams Court  
Tunnel Way  
Pitstone Green Business Park  
Pitstone  
Bedfordshire  
LU7 9GJ

**REGISTERED NUMBER:** 02928494 (England and Wales)

**ACCOUNTANTS:** Johnsons, Chartered Accountants  
Morton House  
9 Beacon Court  
Pitstone Green Business Park  
Pitstone  
LU7 9GY

Evergreen Irrigation Limited (Registered number: 02928494)

Balance Sheet  
31st May 2021

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		456,638		220,147
<b>CURRENT ASSETS</b>					
Stocks		91,825		46,062	
Debtors	5	130,477		116,031	
Cash at bank and in hand		<u>123,999</u>		<u>117,331</u>	
		346,301		279,424	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>155,104</u>		<u>128,738</u>	
<b>NET CURRENT ASSETS</b>			<u>191,197</u>		<u>150,686</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			647,835		370,833
<b>PROVISIONS FOR LIABILITIES</b>			<u>55,217</u>		<u>1,379</u>
<b>NET ASSETS</b>			<u>592,618</u>		<u>369,454</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Fair value reserve	8		243,962		-
Retained earnings			<u>347,656</u>		<u>368,454</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>592,618</u>		<u>369,454</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31st May 2021**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 24th February 2022 and were signed by:

J D C Green - Director

**Notes to the Financial Statements  
for the year ended 31st May 2021**

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1. **STATUTORY INFORMATION**

Evergreen Irrigation Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

**Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 50% on cost, 20% on cost and 10% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued  
for the year ended 31st May 2021

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 12 (2020 - 12) .

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST OR VALUATION</b>			
At 1st June 2020	286,160	56,621	342,781
Revaluations	<u>248,941</u>	<u>-</u>	<u>248,941</u>
At 31st May 2021	<u>535,101</u>	<u>56,621</u>	<u>591,722</u>
<b>DEPRECIATION</b>			
At 1st June 2020	74,399	48,235	122,634
Charge for year	<u>10,702</u>	<u>1,748</u>	<u>12,450</u>
At 31st May 2021	<u>85,101</u>	<u>49,983</u>	<u>135,084</u>
<b>NET BOOK VALUE</b>			
At 31st May 2021	<u>450,000</u>	<u>6,638</u>	<u>456,638</u>
At 31st May 2020	<u>211,761</u>	<u>8,386</u>	<u>220,147</u>

Cost or valuation at 31st May 2021 is represented by:

	Land and buildings £	Plant and machinery etc £	Totals £
Valuation in 2021	248,941	-	248,941
Cost	<u>286,160</u>	<u>56,621</u>	<u>342,781</u>
	<u>535,101</u>	<u>56,621</u>	<u>591,722</u>

If property had not been revalued it would have been included at the following historical cost:

	2021 £	2020 £
Cost	<u>286,160</u>	<u>286,160</u>
Aggregate depreciation	<u>80,122</u>	<u>74,399</u>

Freehold property was valued on a fair value basis on 31st May 2021 by the director with third party advice .

Notes to the Financial Statements - continued  
for the year ended 31st May 2021

<b>5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2021	2020
	£	£
Trade debtors	124,166	103,979
Other debtors	6,311	12,052
	<u>130,477</u>	<u>116,031</u>
<b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2021	2020
	£	£
Bank loans and overdrafts	294	-
Trade creditors	74,500	56,356
Taxation and social security	68,359	64,350
Other creditors	11,951	8,032
	<u>155,104</u>	<u>128,738</u>
<b>7. LEASING AGREEMENTS</b>		
Minimum lease payments under non-cancellable operating leases fall due as follows:		
	2021	2020
	£	£
Within one year	18,773	11,368
Between one and five years	31,144	11,516
	<u>49,917</u>	<u>22,884</u>
<b>8. RESERVES</b>		
		Fair value reserve
		£
Revaluation in year		248,941
Excess depreciation transfer		<u>(4,979)</u>
At 31st May 2021		<u>243,962</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.