

Emily Evans Estates Limited

Unaudited Financial Statements for the Year Ended 31 March 2022

Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

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for the Year Ended 31 March 2022

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Emily Evans Estates Limited

Company Information  
for the Year Ended 31 March 2022

**DIRECTOR:** Miss E K Evans

**REGISTERED OFFICE:** 4 King Square  
Bridgwater  
Somerset  
TA6 3YF

**REGISTERED NUMBER:** 09116178 (England and Wales)

**ACCOUNTANTS:** Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

Abridged Statement of Financial Position  
31 March 2022

	Notes	31.3.22 £	£	31.3.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	5		-		-
Tangible assets	6		<u>1,582</u>		<u>499</u>
			1,582		499
<b>CURRENT ASSETS</b>					
Debtors		3,682		8,982	
Cash at bank and in hand		<u>28,211</u>		<u>49,233</u>	
		31,893		58,215	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>42,090</u>		<u>31,978</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(10,197)</u>		<u>26,237</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(8,615)		26,736
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		-		(25,500)
<b>PROVISIONS FOR LIABILITIES</b>	9		<u>(301)</u>		<u>(95)</u>
<b>NET (LIABILITIES)/ASSETS</b>			<u>(8,916)</u>		<u>1,141</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		110		110
Retained earnings			<u>(9,026)</u>		<u>1,031</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(8,916)</u>		<u>1,141</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

Emily Evans Estates Limited (Registered number: 09116178)

Abridged Statement of Financial Position - continued  
31 March 2022

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

All the members have consented to the preparation of an abridged Statement of Financial Position for the year ended 31 March 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 24 December 2022 and were signed by:

Miss E K Evans - Director

The notes on pages 4 to 6 form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2022

1. **STATUTORY INFORMATION**

Emily Evans Estates 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.

2. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis, despite a net deficit asset position at the year end, the company remains solvent and able to pay its debts as they fall due.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

Plant and machinery	- 20% on cost
Computer equipment	- 25% on cost

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 3).

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

5.	<b>INTANGIBLE FIXED ASSETS</b>		<b>Totals</b>
			<b>£</b>
	<b>COST</b>		
	At 1 April 2021		
	and 31 March 2022		<u>11,000</u>
	<b>AMORTISATION</b>		
	At 1 April 2021		
	and 31 March 2022		<u>11,000</u>
	<b>NET BOOK VALUE</b>		
	At 31 March 2022		<u>-</u>
	At 31 March 2021		<u>-</u>
6.	<b>TANGIBLE FIXED ASSETS</b>		<b>Totals</b>
			<b>£</b>
	<b>COST</b>		
	At 1 April 2021		2,459
	Additions		<u>1,521</u>
	At 31 March 2022		<u>3,980</u>
	<b>DEPRECIATION</b>		
	At 1 April 2021		1,960
	Charge for year		<u>438</u>
	At 31 March 2022		<u>2,398</u>
	<b>NET BOOK VALUE</b>		
	At 31 March 2022		<u>1,582</u>
	At 31 March 2021		<u>499</u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN FIVE YEARS</b>		
		<b>31.3.22</b>	<b>31.3.21</b>
		<b>£</b>	<b>£</b>
	Repayable by instalments		
	Bank loans	<u>-</u>	<u>1,500</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

8. **LOANS**

An analysis of the maturity of loans is given below:

	31.3.22 £	31.3.21 £
Amounts falling due within one year or on demand:		
Bank loans	-	4,500
Amounts falling due between one and two years:		
Bank loans	-	6,000
Amounts falling due between two and five years:		
Bank loans	-	18,000
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans	-	1,500

9. **PROVISIONS FOR LIABILITIES**

	31.3.22 £	31.3.21 £
Deferred tax	301	95
		<b>Deferred tax</b>
		<b>£</b>
Balance at 1 April 2021		95
Charge to Income Statement during year		206
Balance at 31 March 2022		301

10. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			31.3.22	31.3.21
Number:	Class:	Nominal value:	£	£
20	B Ordinary	£1	5	5
170	A Ordinary	£1	95	95
10	C Ordinary	£1	10	10
			<u>110</u>	<u>110</u>

11. **ULTIMATE CONTROLLING PARTY**

The controlling party is Miss E K Evans.



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.