
EVEBROOK 1 LTD

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 MARCH 2022

EVEBROOK 1 LTD
REGISTERED NUMBER: 12491554

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	4	1	1
Investment property	5	56,250	56,250
		<u>56,251</u>	<u>56,251</u>
Current assets			
Debtors: amounts falling due within one year	6	32,127	53,262
Cash at bank and in hand	7	781	1,287
		<u>32,908</u>	<u>54,549</u>
Creditors: amounts falling due within one year	8	(59,866)	(59,843)
Net current liabilities		<u>(26,958)</u>	<u>(5,294)</u>
Total assets less current liabilities		<u>29,293</u>	<u>50,957</u>
Net assets		<u><u>29,293</u></u>	<u><u>50,957</u></u>
Capital and reserves			
Called up share capital		1	1
Other reserves	9	56,249	56,249
Profit and loss account	9	(26,957)	(5,293)
		<u>29,293</u>	<u>50,957</u>

EVEBROOK 1 LTD
REGISTERED NUMBER: 12491554

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

R Soltanie
Director

Date: 29 November 2022

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. General information

Evebrook 1 Ltd is a private company, limited by shares, incorporated in the United Kingdom and registered in England and Wales. The company's registered office address is 64 New Cavendish Street, London, W1G 8TB.

The financial statements are presented in Sterling, which is the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Investment property

Investment property is carried at fair value determined annually by the directors and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including directors, during the year was 5 (2021 - 5).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
Additions	1
At 31 March 2022	<u>1</u>

5. Investment property

	Property held for develop-ment £
Valuation	
At 1 April 2021	56,250
At 31 March 2022	<u>56,250</u>

The 2022 valuations were made by the directors, on an open market value for existing use basis.

If the Investment properties had been accounted for under the historic cost accounting rules, the properties would have been measured as follows:

	2022 £	2021 £
Historic cost	1	1
	<u>1</u>	<u>1</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Debtors

	2022	2021
	£	£
Amounts owed by group undertakings	32,127	34,671
Other debtors	-	18,591
	<u>32,127</u>	<u>53,262</u>

7. Cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	781	1,287
	<u>781</u>	<u>1,287</u>

8. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	57,343	57,343
Accruals and deferred income	2,523	2,500
	<u>59,866</u>	<u>59,843</u>

9. Reserves**Other reserves**

Includes the revaluation of investment properties.

Profit and loss account

Includes all current and prior period retained profits and losses.

10. Controlling party

The parent is Evebrook UK LLP. The registered office address is 64 New Cavendish Street, London, W1G 8TB.

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.