

---

**EVEBROOK 1 LTD**

---

**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE PERIOD ENDED 31 MARCH 2021**

---

**EVEBROOK 1 LTD**  
**REGISTERED NUMBER: 12491554**

---

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

---

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

---

**EVEBROOK 1 LTD**  
**REGISTERED NUMBER: 12491554**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2021**

---

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 period 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: 23 November 2021

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021**

---

**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 Going concern**

In assessing the ability of the company to operate as a going concern, management have evaluated current and forecasted operational results, and the solvency of the company. Potential sources of uncertainty noted by the directors include the COVID-19 pandemic. However, at the date of this report it is not possible to reliably determine the effects that this will have on the company. Accordingly the directors have continued to prepare the financial statements on the going concern basis.

**2.3 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.

**2.4 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.5 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.

**2.6 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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

---

2. Accounting policies (continued)

2.7 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 period was 5.

4. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
Additions	1
	<hr/>
At 31 March 2021	<hr/> <hr/> 1

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

5. Investment property

	Freehold investment property £	Long term leasehold investment property £	Total £
<b>Valuation</b>			
Additions at cost	1	3,023,196	3,023,197
Disposals	-	(3,023,196)	(3,023,196)
Surplus on revaluation	56,249	-	56,249
<b>At 31 March 2021</b>	<b>56,250</b>	<b>-</b>	<b>56,250</b>

The 2021 valuations were made by the directors, on an open market value for existing use basis.

At 31 March 2021

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

	2021 £
Historic cost	1
	<u>1</u>

6. Debtors

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

---

EVEBROOK 1 LTD

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021

---

7. Cash and cash equivalents

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

8. Creditors: Amounts falling due within one year

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

9. Share capital

	2021 £
<b>Allotted, called up and fully paid</b>	
1 Ordinary share of £1.00	<u>1</u>

On incorporation, 1 Ordinary share of £1 each was issued.

10. Reserves

**Other reserves**

Includes the revaluation of investment properties.

**Profit and loss account**

Includes all current and prior period retained profits and losses.

11. 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.