

EVANDER (NI) LIMITED

**Company Registration Number:
NI625585 (Northern Ireland)**

Unaudited abridged accounts for the year ended 31 July 2022

Period of accounts

Start date: 01 August 2021

End date: 31 July 2022

EVANDER (NI) LIMITED

Contents of the Financial Statements for the Period Ended 31 July 2022

Balance sheet

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EVANDER (NI) LIMITED

Balance sheet

As at 31 July 2022

| | <i>Notes</i> | 2022 | 2021 |
|--|--------------|--------------------|------------------|
| | | £ | £ |
| Current assets | | | |
| Stocks: | | 3,690,163 | 1,030,100 |
| Debtors: | 3 | 2 | 2 |
| Cash at bank and in hand: | | 1,799 | 8,570 |
| Total current assets: | | 3,691,964 | 1,038,672 |
| Creditors: amounts falling due within one year: | 4 | (2,047,625) | (1,040,170) |
| Net current assets (liabilities): | | 1,644,339 | (1,498) |
| Total assets less current liabilities: | | 1,644,339 | (1,498) |
| Creditors: amounts falling due after more than one year: | 5 | (1,734,205) | |
| Total net assets (liabilities): | | (89,866) | (1,498) |
| Capital and reserves | | | |
| Called up share capital: | | 2 | 2 |
| Profit and loss account: | | (89,868) | (1,500) |
| Shareholders funds: | | (89,866) | (1,498) |

The notes form part of these financial statements

EVANDER (NI) LIMITED

Balance sheet statements

For the year ending 31 July 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 28 April 2023
and signed on behalf of the board by:**

Name: JC McGinnis
Status: Director

The notes form part of these financial statements

EVANDER (NI) LIMITED

Notes to the Financial Statements

for the Period Ended 31 July 2022

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

EVANDER (NI) LIMITED

Notes to the Financial Statements for the Period Ended 31 July 2022

2. Employees

| | <i>2022</i> | <i>2021</i> |
|--|-------------|-------------|
| Average number of employees during the period | 3 | 3 |

EVANDER (NI) LIMITED

Notes to the Financial Statements for the Period Ended 31 July 2022

3. Debtors

| | <i>2022</i> | <i>2021</i> |
|---------------------------------------|-------------|-------------|
| | £ | £ |
| Debtors due after more than one year: | 0 | 0 |

EVANDER (NI) LIMITED

Notes to the Financial Statements

for the Period Ended 31 July 2022

4. Creditors: amounts falling due within one year note

£765,000 - bank loans £1,223,495 - amounts owed to related party £13,500 - other creditors £45,630 - accruals and deferred income

EVANDER (NI) LIMITED

Notes to the Financial Statements

for the Period Ended 31 July 2022

5. Creditors: amounts falling due after more than one year note

£1,734,205 - bank loans

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Notes to the Financial Statements

for the Period Ended 31 July 2022

6. Financial commitments

There were no commitments or contingencies at 31 July 2022 (2021: None).

EVANDER (NI) LIMITED

Notes to the Financial Statements for the Period Ended 31 July 2022

7. Related party transactions

| | |
|---------------------------------|-------------------------------|
| Name of the related party: | Eglinton Developments Limited |
| Relationship: | Related company |
| Description of the Transaction: | Loan of money |
| | £ |
| Balance at 01 August 2021 | 1,038,670 |
| Balance at 31 July 2022 | 1,223,495 |

EVANDER (NI) LIMITED

Notes to the Financial Statements

for the Period Ended 31 July 2022

8. Post balance sheet events

There have been no significant events affecting the company since the year end.

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.