

**EVE COACHES LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

EVE COACHES LTD
UNAUDITED ACCOUNTS
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EVE COACHES LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Director	Gary Scougall
Company Number	SC229701 (Scotland)
Registered Office	Spott Road Industrial Estate Dunbar East Lothian EH42 1RR
Accountants	Rosebery Accountants & Business Advisors 23 Melville Street Edinburgh EH3 7PE

EVE COACHES LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	2,387,763	2,489,746
Current assets			
Debtors	5	129,472	202,474
Cash at bank and in hand		1,599,136	1,194,085
		<u>1,728,608</u>	<u>1,396,559</u>
Creditors: amounts falling due within one year	<u>6</u>	(352,406)	(352,508)
Net current assets		<u>1,376,202</u>	<u>1,044,051</u>
Total assets less current liabilities		3,763,965	3,533,797
Creditors: amounts falling due after more than one year	<u>7</u>	(51,471)	(179,857)
Provisions for liabilities			
Deferred tax		(464,130)	(349,737)
Other provisions		(67,064)	(67,064)
		<u>(531,194)</u>	<u>(416,801)</u>
Net assets		<u>3,181,300</u>	<u>2,937,139</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		3,181,299	2,937,138
Shareholders' funds		<u>3,181,300</u>	<u>2,937,139</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 31 August 2023 and were signed on its behalf by

Gary Scougall
Director

Company Registration No. SC229701

EVE COACHES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory information

Eve Coaches Ltd is a private company, limited by shares, registered in Scotland, registration number SC229701. The registered office is Spott Road Industrial Estate, Dunbar, East Lothian, EH42 1RR.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	Nil
Plant & machinery	25% reducing balance
Motor vehicles	15% reducing balance
Fixtures & fittings	25% reducing balance

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Motor vehicles	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 April 2022	487,816	228,810	3,740,713	4,457,339
Additions	-	4,564	312,064	316,628
Disposals	-	-	(87,500)	(87,500)
At 31 March 2023	487,816	233,374	3,965,277	4,686,467
Depreciation				
At 1 April 2022	-	136,160	1,831,433	1,967,593
Charge for the year	-	24,303	307,902	332,205
On disposals	-	-	(1,094)	(1,094)
At 31 March 2023	-	160,463	2,138,241	2,298,704
Net book value				
At 31 March 2023	487,816	72,911	1,827,036	2,387,763
At 31 March 2022	487,816	92,650	1,909,280	2,489,746

EVE COACHES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

5 Debtors	2023	2022
	£	£
Amounts falling due within one year		
VAT	(14,583)	27,627
Trade debtors	141,081	171,859
Accrued income and prepayments	2,440	2,440
Other debtors	534	548
	<u>129,472</u>	<u>202,474</u>
6 Creditors: amounts falling due within one year	2023	2022
	£	£
Obligations under finance leases and hire purchase contracts	128,385	133,880
Trade creditors	40,397	74,031
Taxes and social security	177,456	139,022
Other creditors	2,244	926
Accruals	3,924	4,649
	<u>352,406</u>	<u>352,508</u>
7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Obligations under finance leases and hire purchase contracts	51,471	179,857
8 Average number of employees		
During the year the average number of employees was 28 (2022: 28).		

