

COMPANY REGISTRATION NUMBER: 10345707

**Ever Autumn Limited**

**Filleted Unaudited Financial Statements**

**30 November 2018**

# Ever Autumn Limited

## Statement of Financial Position

30 November 2018

		2018	2017
	Note	£	£
<b>Current assets</b>			
Stocks		20,905	21,246
Debtors	4	5,829	6,800
Cash at bank and in hand		62,172	107,451
		AAAAAAAA	AAAAAAAA
		88,906	135,497
<b>Creditors: amounts falling due within one year</b>	5	41,236	49,957
		AAAAAAAA	AAAAAAAA
<b>Net current assets</b>		47,670	85,540
		AAAAAAAA	AAAAAAAA
<b>Total assets less current liabilities</b>		47,670	85,540
<b>Creditors: amounts falling due after more than one year</b>	6	39,761	79,522
		AAAAAAAA	AAAAAAAA
<b>Net assets</b>		7,909	6,018
		IIIIII	IIIIII
<b>Capital and reserves</b>			
Profit and loss account		7,909	6,018
		AAAAAAAA	AAAAAAAA
<b>Shareholders funds</b>		7,909	6,018
		IIIIII	IIIIII

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 November 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 12 August 2019 , and are signed on behalf of the board by:

Mr K Barrow

Director

Mr A Dyer

Director

Company registration number: 10345707

# Ever Autumn Limited

## Notes to the Financial Statements

Year ended 30 November 2018

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### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 14-16 Churchill Way, Cardiff, CF10 2DX, United Kingdom. The principal activity of the company during the year was agricultural activities.

### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Cash & cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. A provision for the stock valuation has been provided by the directors.

#### Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

## Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

## Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

## 4. Debtors

	2018	2017
	£	£
Trade debtors	2,414	4,268
Other debtors	3,415	2,532
	AAAAAAA	AAAAAAA
	5,829	6,800

## 5. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	—	8,801
Social security and other taxes	695	645
Other creditors	40,541	40,511
	AAAAAAA	AAAAAAA
	41,236	49,957

**6. Creditors: amounts falling due after more than one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other creditors	39,761	79,522
	000000	000000

**7. Related party transactions**

There were no transactions with related parties such as are required to be disclosed under FRS102 Section 1AC.35.

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.