

REGISTERED NUMBER: 05777380 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017
FOR
EVERGREEN DIGITAL SERVICES LTD

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for the Year Ended 31 May 2017**

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EVERGREEN DIGITAL SERVICES LTD

COMPANY INFORMATION
for the Year Ended 31 May 2017

DIRECTORS:	I R Morgan N J Campbell
SECRETARY:	N J Campbell
REGISTERED OFFICE:	10 Prospect Place Pimbo Skelmersdale Lancashire WN8 9QD
REGISTERED NUMBER:	05777380 (England and Wales)
ACCOUNTANTS:	Fairhurst Chartered Accountants Douglas Bank House Wigan Lane Wigan Lancashire WN1 2TB
SOLICITORS:	Alker & Ball Solicitors 29-33 King Street Wigan WN1 1EG

STATEMENT OF FINANCIAL POSITION
31 May 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Investments	3		852,151		852,151
CREDITORS					
Amounts falling due within one year	4	<u>821,875</u>		<u>821,875</u>	
NET CURRENT LIABILITIES			<u>(821,875)</u>		<u>(821,875)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>30,276</u>		<u>30,276</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Share premium			29,999		29,999
Retained earnings			<u>275</u>		<u>275</u>
SHAREHOLDERS' FUNDS			<u>30,276</u>		<u>30,276</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 30 November 2017 and were signed on its behalf by:

I R Morgan - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 May 2017**

1. STATUTORY INFORMATION

Evergreen Digital Services Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of consolidated financial statements

The financial statements contain information about Evergreen Digital Services Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Investments in subsidiaries

Investments in subsidiaries are stated at cost less impairment.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Financial instruments

Related party loans have no stated interest rate, are payable on demand and are measured at the undiscounted amount due.

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2017

3. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
At 1 June 2016 and 31 May 2017	<u>852,151</u>
NET BOOK VALUE	
At 31 May 2017	<u>852,151</u>
At 31 May 2016	<u>852,151</u>

4. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Amounts owed to group undertakings	<u>821,875</u>	<u>821,875</u>

5. **FIRST YEAR ADOPTION**

This is the first year in which the financial statements have been prepared under FRS 102 Section 1A.
As a result of transition, loan monies due to group undertakings have been reclassified as due within one year as they are effectively payable on demand.

The directors have concluded that there are no further measurement difference on transition.

The transition has not resulted in any changes in accounting policies to those previously used.

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.