

EVERFRESH LIMITED

**Company Registration Number:
01931882 (England and Wales)**

Unaudited abridged accounts for the year ended 31 March 2023

Period of accounts

Start date: 01 April 2022

End date: 31 March 2023

EVERFRESH LIMITED

Contents of the Financial Statements for the Period Ended 31 March 2023

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Balance sheet

As at 31 March 2023

	<i>Notes</i>	2023	2022
		£	£
Fixed assets			
Intangible assets:	3	1	1
Tangible assets:	4	2,066,637	2,089,250
Total fixed assets:		2,066,638	2,089,251
Current assets			
Stocks:		40,335	9,550
Debtors:		454,566	266,154
Cash at bank and in hand:		315,142	676,032
Total current assets:		810,043	951,736
Creditors: amounts falling due within one year:		(307,238)	(435,423)
Net current assets (liabilities):		502,805	516,313
Total assets less current liabilities:		2,569,443	2,605,564
Creditors: amounts falling due after more than one year:		(451,122)	(497,396)
Total net assets (liabilities):		2,118,321	2,108,168
Capital and reserves			
Called up share capital:		30,000	30,000
Revaluation reserve:	5	2,138,781	2,138,781
Profit and loss account:		(50,460)	(60,613)
Shareholders funds:		2,118,321	2,108,168

The notes form part of these financial statements

EVERFRESH LIMITED

Balance sheet statements

For the year ending 31 March 2023 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 13 December 2023
and signed on behalf of the board by:**

Name: Mrs R R Bhimjiyani
Status: Director

The notes form part of these financial statements

EVERFRESH LIMITED

Notes to the Financial Statements

for the Period Ended 31 March 2023

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

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts. The company recognises revenue when: The amount of revenue can be reliably measured; it is probable that future economic benefits will flow to the entity; and specific criteria have been met for each of the company's activities.

Tangible fixed assets and depreciation policy

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Valuation and information policy

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method. The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Other accounting policies

Depreciation Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Land and Building	Straight Line over Fifty years (excluding land)
Plant and Machinery	15% reducing balance basis
Fixtures, fitting, and equipment	25% reducing balance basis
Motor Vehicles	25% reducing balance basis

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Notes to the Financial Statements for the Period Ended 31 March 2023

2. Employees

	<i>2023</i>	<i>2022</i>
Average number of employees during the period	46	45

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Notes to the Financial Statements for the Period Ended 31 March 2023

3. Intangible Assets

	Total
Cost	£
At 01 April 2022	20,000
At 31 March 2023	<u>20,000</u>
Amortisation	
At 01 April 2022	19,999
At 31 March 2023	<u>19,999</u>
Net book value	
At 31 March 2023	<u>1</u>
At 31 March 2022	<u>1</u>

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Notes to the Financial Statements for the Period Ended 31 March 2023

4. Tangible Assets

	Total
Cost	£
At 01 April 2022	5,115,661
Additions	58,220
Disposals	(32,255)
At 31 March 2023	<u>5,141,626</u>
Depreciation	
At 01 April 2022	3,026,411
Charge for year	80,259
On disposals	(31,681)
At 31 March 2023	<u>3,074,989</u>
Net book value	
At 31 March 2023	<u>2,066,637</u>
At 31 March 2022	<u>2,089,250</u>

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Notes to the Financial Statements for the Period Ended 31 March 2023

5. Revaluation reserve

	2023
	£
Balance at 01 April 2022	2,138,781
Surplus or deficit after revaluation	0
Balance at 31 March 2023	<u>2,138,781</u>

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.