

Evidence Tools Limited

Annual Report and Unaudited Financial Statements (Fillested)

for the Year Ended 31 October 2017

Evidence Tools Limited

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Evidence Tools Limited**(Registration number: 09253625)****Balance Sheet****31 October 2017**

	Note	2017 £	2016 £
Current assets			
Debtors	4	7,300	1,280
Cash at bank and in hand		-	464
		<u>7,300</u>	<u>1,744</u>
Creditors: Amounts falling due within one year	5	<u>(16,053)</u>	<u>(12,149)</u>
Net liabilities		<u><u>(8,753)</u></u>	<u><u>(10,405)</u></u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>(8,853)</u>	<u>(10,505)</u>
Total equity		<u><u>(8,753)</u></u>	<u><u>(10,405)</u></u>

The notes on pages [3](#) to [5](#) form an integral part of these financial statements.

Evidence Tools Limited

(Registration number: 09253625)

Balance Sheet

31 October 2017

For the financial year ending 31 October 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 31 July 2018

D R Ellender

Director

The notes on pages [3](#) to [5](#) form an integral part of these financial statements.

Evidence Tools Limited

Notes to the Financial Statements Year Ended 31 October 2017

1 General information

The company is a private company limited by share capital incorporated in England and Wales.

The address of its registered office is:

The Old Church School

Butts Hill

Frome

Somerset

BA11 1HR

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised at the transaction price.

Evidence Tools Limited**Notes to the Financial Statements
Year Ended 31 October 2017****Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2016 - 1).

4 Debtors

	2017	2016
	£	£
Trade debtors	7,300	1,280
Total current trade and other debtors	<u>7,300</u>	<u>1,280</u>

Evidence Tools Limited**Notes to the Financial Statements
Year Ended 31 October 2017****5 Creditors**

	Note	2017 £	2016 £
Due within one year			
Loans and borrowings	6	2,743	-
Other creditors		1,880	749
Corporation tax liability		11,430	11,400
		<u>16,053</u>	<u>12,149</u>

6 Loans and borrowings

	2017 £	2016 £
Current loans and borrowings		
Bank overdrafts	<u>2,743</u>	<u>-</u>

7 Transition to FRS 102

No changes have been made as a result of the transition to FRS102.