

Unaudited Financial Statements for the Year Ended 30 April 2023

for

Evil Egg Software Ltd

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for the year ended 30 April 2023**

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Evil Egg Software Ltd
Company Information
for the year ended 30 April 2023

DIRECTORS:	Mrs V J Brummitt M S Brummitt
REGISTERED OFFICE:	4 Mill Chase Halstead United Kingdom Essex CO9 2DQ
REGISTERED NUMBER:	10715708 (England and Wales)
ACCOUNTANTS:	Simpson Accountancy Limited Unit 6 Cherrytree Farm Blackmore End Road Sible Hedingham Essex CO9 3LZ
BANKERS:	cashplus bank

Evil Egg Software Ltd (Registered number: 10715708)

**Balance Sheet
30 April 2023**

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Intangible assets	4		17,550		8,100
Tangible assets	5		<u>38,964</u>		<u>47,739</u>
			56,514		55,839
CURRENT ASSETS					
Debtors	6	318		-	
Cash at bank		<u>30,236</u>		<u>18,985</u>	
		30,554		18,985	
CREDITORS					
Amounts falling due within one year	7	<u>19,695</u>		<u>10,782</u>	
NET CURRENT ASSETS			<u>10,859</u>		<u>8,203</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			67,373		64,042
CREDITORS					
Amounts falling due after more than one year	8		(29,317)		(34,249)
PROVISIONS FOR LIABILITIES			<u>(3,109)</u>		<u>(7,279)</u>
NET ASSETS			<u>34,947</u>		<u>22,514</u>
CAPITAL AND RESERVES					
Called up share capital	9		101		101
Retained earnings	10		<u>34,846</u>		<u>22,413</u>
SHAREHOLDERS' FUNDS			<u>34,947</u>		<u>22,514</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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
- (b) 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.

The notes form part of these financial statements

Balance Sheet - continued
30 April 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 1 August 2023 and were signed on its behalf by:

M S Brummitt - Director

**Notes to the Financial Statements
for the year ended 30 April 2023**

1. STATUTORY INFORMATION

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of nil years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 25% on cost, 25% on reducing balance and 2% on cost

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 or deferred taxation assets and liabilities are not discounted.

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 balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. 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.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Notes to the Financial Statements - continued
for the year ended 30 April 2023

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 2) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 May 2022	9,000
Additions	11,500
At 30 April 2023	<u>20,500</u>
AMORTISATION	
At 1 May 2022	900
Charge for year	2,050
At 30 April 2023	<u>2,950</u>
NET BOOK VALUE	
At 30 April 2023	<u>17,550</u>
At 30 April 2022	<u>8,100</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 May 2022	63,656
Additions	4,890
At 30 April 2023	<u>68,546</u>
DEPRECIATION	
At 1 May 2022	15,917
Charge for year	13,665
At 30 April 2023	<u>29,582</u>
NET BOOK VALUE	
At 30 April 2023	<u>38,964</u>
At 30 April 2022	<u>47,739</u>

Notes to the Financial Statements - continued
for the year ended 30 April 2023

5. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

		Plant and machinery etc £
COST		
At 1 May 2022		
and 30 April 2023		<u>44,090</u>
DEPRECIATION		
Charge for year		<u>11,022</u>
At 30 April 2023		<u>11,022</u>
NET BOOK VALUE		
At 30 April 2023		<u>33,068</u>
At 30 April 2022		<u>44,090</u>
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Other debtors	<u>318</u>	<u>-</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Hire purchase contracts	4,930	4,930
Trade creditors	-	(1)
Taxation and social security	13,264	4,673
Other creditors	<u>1,501</u>	<u>1,180</u>
	<u>19,695</u>	<u>10,782</u>
8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	2023	2022
	£	£
Hire purchase contracts	<u>29,317</u>	<u>34,249</u>
9. CALLED UP SHARE CAPITAL		
Allotted, issued and fully paid:		
Number:	Class:	Nominal value:
100	Ordinary	1
1	Ordinary B	1
		2023
		£
		100
		<u>1</u>
		<u>101</u>
		2022
		£
		100
		<u>1</u>
		<u>101</u>

Notes to the Financial Statements - continued
for the year ended 30 April 2023

10. **RESERVES**

	Retained earnings £
At 1 May 2022	22,413
Profit for the year	43,133
Dividends	<u>(30,700)</u>
At 30 April 2023	<u>34,846</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.