

Unaudited Financial Statements  
for the Year Ended 31 March 2019  
for  
ELLIGRA LIMITED

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for the year ended 31 March 2019

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ELLIGRA LIMITED

Company Information  
for the year ended 31 March 2019

**Director:** Ms P J Moore

**Secretary:** Ms P J Moore

**Registered office:** 5-6 Greenfield Crescent  
Edgbaston  
Birmingham  
West Midlands  
B15 3BE

**Business address:** Westwood House  
41 Blenkarne Road  
London  
SW11 6HZ

**Registered number:** 07196665 (England and Wales)

**Accountants:** Haines Watts Birmingham LLP  
5-6 Greenfield Crescent  
Edgbaston  
Birmingham  
B15 3BE

Balance Sheet  
31 March 2019

	Notes	£	2019 £	£	2018 £
<b>Fixed assets</b>					
Tangible assets	4		-		153
<b>Current assets</b>					
Debtors	5	212,519		237,033	
Cash at bank		<u>679,534</u>		<u>557,889</u>	
		892,053		794,922	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>68,742</u>		<u>75,158</u>	
<b>Net current assets</b>			<u>823,311</u>		<u>719,764</u>
<b>Total assets less current liabilities</b>			<u>823,311</u>		<u>719,917</u>
<b>Provisions for liabilities</b>			<u>29</u>		<u>29</u>
<b>Net assets</b>			<u>823,282</u>		<u>719,888</u>
<b>Capital and reserves</b>					
Called up share capital	7		1		1
Retained earnings	8		<u>823,281</u>		<u>719,887</u>
<b>Shareholders' funds</b>			<u>823,282</u>		<u>719,888</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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
- (b) 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 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 director on 16 December 2019 and were signed by:

Ms P J Moore - Director

Notes to the Financial Statements  
for the year ended 31 March 2019

1. **Statutory information**

Elligra Limited 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Fixtures and fittings - 33% 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.

**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 1 (2018 - 1) .

Notes to the Financial Statements - continued  
for the year ended 31 March 2019

4. **Tangible fixed assets**

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2018	
and 31 March 2019	666
<b>Depreciation</b>	
At 1 April 2018	513
Charge for year	153
At 31 March 2019	666
<b>Net book value</b>	
At 31 March 2019	-
At 31 March 2018	153

5. **Debtors: amounts falling due within one year**

	2019 £	2018 £
Trade debtors	-	5,173
Other debtors	110,069	121,631
Directors' current accounts	102,450	110,229
	<u>212,519</u>	<u>237,033</u>

6. **Creditors: amounts falling due within one year**

	2019 £	2018 £
Tax	47,931	55,735
VAT	17,811	16,423
Accrued expenses	3,000	3,000
	<u>68,742</u>	<u>75,158</u>

7. **Called up share capital**

**Allotted, issued and fully paid:**

Number:	Class:	Nominal value:	2019 £	2018 £
1	Ordinary	1.00	<u>1</u>	<u>1</u>

8. **Reserves**

	Retained earnings £
At 1 April 2018	719,887
Profit for the year	203,394
Dividends	(100,000)
At 31 March 2019	<u>823,281</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2019

9. **Director's advances, credits and guarantees**

The following advances and credits to a director subsisted during the years ended 31 March 2019 and 31 March 2018:

	2019 £	2018 £
<b>Ms P J Moore</b>		
Balance outstanding at start of year	110,229	-
Amounts advanced	103,220	222,229
Amounts repaid	(111,000)	(112,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>102,449</u>	<u>110,229</u>

10. **Related party disclosures**

	2019	2018
Amounts owed by related parties		
Other related parties	110,069	121,632

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.