

Unaudited Financial Statements
for the Year Ended 31 March 2021
for
ELLIGRA LIMITED

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for the year ended 31 March 2021

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ELLIGRA LIMITED

Company Information
for the year ended 31 March 2021

Director: Ms P J Moore

Secretary: Ms P J Moore

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

Registered number: 07196665 (England and Wales)

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

Balance Sheet
31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	4		1,106		596
Current assets					
Debtors	5	346,830		201,450	
Cash at bank		<u>714,930</u>		<u>736,919</u>	
		1,061,760		938,369	
Creditors					
Amounts falling due within one year	6	<u>110,882</u>		<u>60,657</u>	
Net current assets			<u>950,878</u>		<u>877,712</u>
Total assets less current liabilities			<u>951,984</u>		<u>878,308</u>
Provisions for liabilities			<u>210</u>		<u>113</u>
Net assets			<u>951,774</u>		<u>878,195</u>
Capital and reserves					
Called up share capital			1		1
Retained earnings			<u>951,773</u>		<u>878,194</u>
Shareholders' funds			<u>951,774</u>		<u>878,195</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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
- (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 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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the director and authorised for issue on 31 August 2021 and were signed by:

Ms P J Moore - Director

Notes to the Financial Statements
for the year ended 31 March 2021

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

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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.

Debtors and creditors receivable/payable in one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

3. **Employees and directors**

The average number of employees during the year was 1 (2020 - 1) .

Notes to the Financial Statements - continued
for the year ended 31 March 2021

4. **Tangible fixed assets**

	Fixtures and fittings £
Cost	
At 1 April 2020	1,315
Additions	999
At 31 March 2021	<u>2,314</u>
Depreciation	
At 1 April 2020	719
Charge for year	489
At 31 March 2021	<u>1,208</u>
Net book value	
At 31 March 2021	<u>1,106</u>
At 31 March 2020	<u>596</u>

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

	2021 £	2020 £
Other debtors	346,830	98,831
Directors' current accounts	-	102,619
	<u>346,830</u>	<u>201,450</u>

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

	2021 £	2020 £
Trade creditors	815	2,573
Corporation tax	90,058	37,112
VAT	16,705	17,972
Directors' current accounts	304	-
Accrued expenses	3,000	3,000
	<u>110,882</u>	<u>60,657</u>

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

The following advances and credits to a director subsisted during the years ended 31 March 2021 and 31 March 2020:

	2021 £	2020 £
Ms P J Moore		
Balance outstanding at start of year	102,619	102,449
Amounts advanced	130,210	103,170
Amounts repaid	(232,829)	(103,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>102,619</u>

8. **Related party disclosures**

At the year end there was a balance of £346,831 (2020: £98,831) due from PJMHomes Limited, a related company, and is included in other debtors.

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.