

**Company Number: 08201545**

**EHA Specialist Joinery Limited**

**Financial Statements**

**for the financial year ended 31 March 2019**

# **EHA Specialist Joinery Limited**

## **DIRECTORS AND OTHER INFORMATION**

### **Directors**

Mr. Edward Herrick Allingham  
Mr. Paul Nicholas (Resigned 18 October 2019)

### **Company Number**

08201545

### **Registered Office**

Tees House 2nd Floor  
London road  
Bishops Stortford  
CM23 3GW  
United Kingdom

### **Business Address**

Allingham House  
Campsie Business Park  
McLean Road  
Eglinton  
Co. Londonderry  
BT47 3XX  
Northern Ireland

### **Auditors**

MG accountants (Portadown)  
25-27 Carleton Street  
Portadown  
Co. Armagh  
BT62 3EP  
Northern Ireland

# EHA Specialist Joinery Limited

Company Number: 08201545

## BALANCE SHEET

as at 31 March 2019

	Notes	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible assets	5	86,389	13,661
<b>Current Assets</b>			
Stocks	6	93,863	89,888
Debtors	7	164,906	233,907
Cash and cash equivalents		9,267	-
		268,036	323,795
<b>Creditors: Amounts falling due within one year</b>	8	(187,435)	(175,543)
<b>Net Current Assets</b>		80,601	148,252
<b>Total Assets less Current Liabilities</b>		166,990	161,913
<b>Capital and Reserves</b>			
Called up share capital		1	1
Profit and Loss Account		166,989	161,912
<b>Equity attributable to owners of the company</b>		166,990	161,913

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

The company has taken advantage of the exemption under section 444 not to file the Profit and Loss Account and Directors' Report.

Approved by the Board and authorised for issue on 2 December 2020 and signed on its behalf by

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Mr. Edward Herrick Allingham  
Director

# **EHA Specialist Joinery Limited**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2019

### **1. GENERAL INFORMATION**

EHA Specialist Joinery Limited is a company limited by shares incorporated in the United Kingdom.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **Statement of compliance**

The financial statements of the company for the year ended 31 March 2019 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

#### **Turnover**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

The company recognises turnover upon despatch of the goods and proof of delivery to the customer. Prices are generally agreed in advance.

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 25% Reducing balance
Motor vehicles	- 20% straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### **Trade and**

**other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

**Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements. Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Ordinary share capital**

The ordinary share capital of the company is presented as equity.

**3. INFORMATION RELATING TO THE AUDITOR'S REPORT**

The Audit Report was unqualified. There were no matters to which the auditor was required to refer by way of emphasis.

The financial statements were audited by MG accountants (Portadown).

The Auditor's Report was signed by Martin Grimley FCA (Senior Statutory Auditor) for and on behalf of MG accountants (Portadown) on 2nd December 2020.

**4. EMPLOYEES**

The average monthly number of employees, including directors, during the financial year was 14, (2018 - 10).

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 April 2018	10,372	14,000	24,372
Additions	101,525	-	101,525
	<hr/>	<hr/>	<hr/>
At 31 March 2019	111,897	14,000	125,897
	<hr/>	<hr/>	<hr/>

**Depreciation**

At 1 April 2018	7,911	2,800	10,711
Charge for the financial year	25,997	2,800	28,797
	<hr/>	<hr/>	<hr/>
At 31 March 2019	33,908	5,600	39,508
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2019	<b>77,989</b>	<b>8,400</b>	<b>86,389</b>
	<hr/>	<hr/>	<hr/>
At 31 March 2018	2,461	11,200	13,661
	<hr/>	<hr/>	<hr/>

<b>6. STOCKS</b>	<b>2019</b>	2018
	£	£

Work in progress	<b>93,863</b>	89,888
	<hr/>	<hr/>

<b>7. DEBTORS</b>	<b>2019</b>	2018
	£	£

Trade debtors	<b>61,489</b>	113,299
Amounts owed by group companies	-	100,558
Other debtors	-	18,626
Taxation (Note 9)	<b>102,202</b>	-
Prepayments and accrued income	<b>1,215</b>	1,424
	<hr/>	<hr/>
	<b>164,906</b>	233,907
	<hr/>	<hr/>

<b>8. CREDITORS</b>	<b>2019</b>	2018
<b>Amounts falling due within one year</b>	£	£

Bank overdrafts	-	24,600
Trade creditors	<b>50,160</b>	37,202
Amounts owed to group companies	<b>128,159</b>	-
Taxation (Note 9)	<b>6,866</b>	31,175
Accruals	<b>2,250</b>	82,566
	<hr/>	<hr/>
	<b>187,435</b>	175,543
	<hr/>	<hr/>

<b>9. TAXATION</b>	<b>2019</b>	2018
	£	£

**Debtors:**

VAT	<b>102,202</b>	-
	<hr/>	<hr/>

**Creditors:**

VAT	-	26,117
PAYE / NI	<b>6,866</b>	5,058
	<hr/>	<hr/>
	<b>6,866</b>	31,175

#### **10. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 March 2019.

#### **11. RELATED PARTY TRANSACTIONS**

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group companies.

#### **12. ULTIMATE PARENT COMPANY**

The company's ultimate parent company is Alvstap Limited

The parent of the largest group in which the results are consolidated is Alvstap Limited.  
Alvstap Limited is registered in United Kingdom.

#### **13. CONTROLLING INTEREST**

Edward Herrick Allingham is the ultimate controlling party.

#### **14. SECURITY**

There is a pending security document to be created by way of a second charge on assets held by the company in favour of a creditor of a fellow subsidiary in the group, EH Allingham (Construction) Ltd.

#### **15. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the company since the financial year-end.

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.