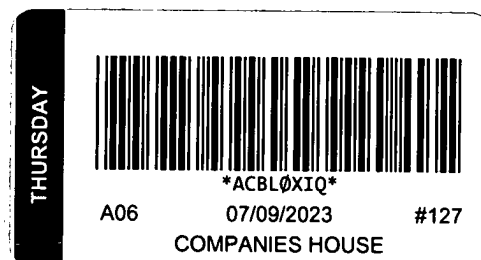


Edenhall Building Products Limited

Annual Report

Year ended 31 December 2022



Edenhall Building Products Limited

Year ended 31 December 2022

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Edenhall Building Products Limited

Year ended 31 December 2022

Company Directory

Directors

M. Coffey
J.A. Lockwood

Registered Office

Landscape House
Premier Way
Lowfields Business Park
Elland
HX5 9HT

Auditor

B M Howarth
West House
King Cross Road
Halifax
HX1 1EB

Edenhall Building Products Limited

Directors' Report

The Directors present their Annual Report and the Financial Statements for the year ended 31 December 2022. The Directors have taken the small companies exemption contained in S414B and S415A of the Companies Act 2006 from the requirement to prepare a Strategic Report and in preparing the Directors Report.

Principal activities and business review

The Company was acquired by Marshalls Mono Limited on 11 December 2018 and is now part of the Marshalls plc Group. During the years ended 31 December 2022 and 31 December 2021 the Company received no income, incurred no expenditure and therefore made neither a profit nor a loss.

On 21 December 2022, the Company paid a dividend of £1,000,001. Following the payment of this dividend, the net assets of the Company were reduced to £1.

Directors and their interests

The names of the present Directors of the Company and those who have served during the year and up to the date of this report, appear on page 2. The Directors have no interests in the shares of the Company. The interests of the Directors in the share capital of Marshalls plc, the ultimate holding company, at 31 December 2022 and on 1 January 2022 are disclosed in the Annual Report of Marshalls plc.

The Directors are executives of the ultimate parent company, Marshalls plc and are also directors of other group companies. Full details of Directors' remuneration are set out in the Directors' Remuneration Report of the Annual Report of Marshalls plc. All the Directors of the Company are remunerated by Marshalls plc, the ultimate holding company.

Going concern

The Directors do not foresee, at the date of this report, that there will be any further trading activities and as a result the Financial Statements have been prepared on a basis other than that of going concern. No adjustments to the Financial Statements arose as a consequence of adopting this basis for preparing the Financial Statements.

Share capital

Details of the share capital during the year are set out in Note 3 on page 10. A resolution was passed on 21 December 2022 to effect a capital reduction exercise and the share capital was reduced by £1,000,001 to £1. The balance of £1,000,001 was transferred to the Profit and Loss account reserve.

Disclosure of information to the Auditor

During the year B M Howarth were appointed as the Company's Auditor.

Each of the persons who is a Director at the date of approval of this report confirms that:

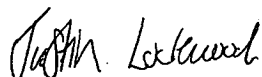
- so far as each Director is aware, there is no relevant audit information of which the Company's Auditor is unaware; and
- each Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the Company's Auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the Board and signed on its behalf by:

J.A. Lockwood
Director
28 June 2023



Edenhall Building Products Limited

Statement of Directors' Responsibilities in respect of the Annual Report and the Financial Statements

The Directors are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the Financial Statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland." Under company law the Directors must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these Financial Statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Edenhall Building Products Limited

Independent Auditor's Report to the Members of Edenhall Building Products Limited

Opinion

We have audited the financial statements of Edenhall Building Products Limited (the 'company') for the year ended 31 December 2022 which comprise the income statement, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – financial statements prepared on a basis other than going concern

We draw attention to the director's report to the financial statements which explains that the do not foresee that there will be any further trading activities and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly the financial statements have been prepared on a basis other than going concern.

Our opinion is not modified in respect of this matter.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

Edenhall Building Products Limited

Independent Auditor's Report to the Members of Edenhall Building Products Limited (continued)

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the company and the sector in which it operates, our audit work considers the risk of material misstatement on the financial statements as a result of non-compliance with laws and regulations, this includes fraud. These laws and regulations include, but are not limited to, those that relate to the form and content of the financial statements, such as the company accounting policies, the financial reporting framework and the UK Companies Act 2006.

We evaluated management incentives and opportunities for manipulation of the financial statements and determined that the principal risks related to unrecorded transactions. Our audit procedures included, but were not limited to:

- Agreement of the financial statements disclosures to underlying supporting documentation;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Agreed share reductions to SH19 and written resolutions;
- Agreement of dividends paid to written resolutions;
- Identifying and testing journal entries to ensure they are appropriate;

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error.

There are inherent limitations in audit procedures, the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters which we are required to address

The prior year's financial statements were not audited and therefore the comparative figures are unaudited.

Edenhall Building Products Limited

Independent Auditor's Report to the Members of Edenhall Building Products Limited (continued)

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Charles R Moorby
Senior Statutory Auditor
For and on behalf of B M Howarth Ltd
Chartered Accountants
Statutory Auditor
West House
King Cross Road
Halifax
West Yorkshire
HX1 1EB

29 June 2023

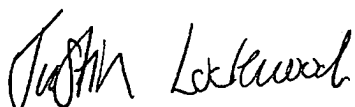
Edenhall Building Products Limited

Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	2	<u>1</u>	<u>1,000,002</u>
Total assets less current liabilities		<u>1</u>	<u>1,000,002</u>
Net assets		<u>1</u>	<u>1,000,002</u>
Capital and reserves			
Called-up share capital	3	<u>1</u>	<u>1,000,002</u>
Shareholders' funds		<u>1</u>	<u>1,000,002</u>

The Notes on pages 10 and 11 form part of these Financial Statements.

The Financial Statements of Edenhall Building Products Limited (registered number 02638967) were approved by the Board of Directors and authorised for issue on 28 June 2023. They were signed on its behalf by:



J A Lockwood
Director

Edenhall Building Products Limited

Statement of Changes in Equity for the year ended 31 December 2022

	Called up share capital £	Profit and Loss Account £	Total £
At 1 January 2021	1,000,002	-	1,000,002
Total comprehensive income for the year	-	-	-
Profit for the financial year	-	-	-
Total comprehensive income for the year	-	-	-
At 31 December 2021	<u>1,000,002</u>	<u>-</u>	<u>1,000,002</u>
At 1 January 2022	<u>1,000,002</u>	<u>-</u>	<u>1,000,002</u>
Total comprehensive income for the year	-	-	-
Profit for the financial year	-	-	-
Total comprehensive income for the year	-	-	-
Capital reduction	(1,000,001)	1,000,001	-
Dividends paid	-	(1,000,001)	(1,000,001)
At 31 December 2022	<u>1</u>	<u>-</u>	<u>1</u>

The Notes on pages 10 and 11 form part of these Financial Statements.

Edenhall Building Products Limited

Notes to the Financial Statements

1. Accounting policies

Significant accounting policies

Edenhall Building Products Limited (the "Company") is a Private Limited Company incorporated and domiciled in the United Kingdom. The Company's registered number and registered office address can be found on the Company Directory on page 2.

Basis of preparation

The Financial Statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The Company has taken advantage of the following disclosure exemptions in preparing these Financial Statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated Financial Statements of Marshalls plc as at 31 December 2022 and these financial statements may be obtained from Landscape House, Premier Way, Lowfields Business Park, Elland, HX5 9HT.

2. Debtors

	2022 £	2021 £
Amounts owed by Group undertakings	1	1,000,002
	<u>1</u>	<u>1,000,002</u>

3. Share capital

Shares classified as equity

	2022 £	2021 £
Ordinary shares		
Allotted, called up and fully paid		
1 (2021: 1,000,002) Ordinary shares of £1.00 each	1	1,000,002
	<u>1</u>	<u>1,000,002</u>

A resolution was passed on 21 December 2022 to effect a capital reduction exercise and the share capital was reduced by £1,000,001 to £1. The balance of £1,000,001 was transferred to the Profit and Loss account reserve.

Edenhall Building Products Limited

Notes to the Financial Statements

4. Ultimate parent company

The company regarded by the Directors as the ultimate parent company is Marshalls plc which is incorporated in the United Kingdom and registered in England and Wales. The Annual Report of Marshalls plc is available from the Registered office at Landscape House, Premier Way, Lowfields Business Park, Elland, West Yorkshire HX5 9HT.

The largest and smallest group in which the results of the Company are consolidated is that headed by Marshalls plc. The Annual Report of Marshalls Group Limited is available from the Registered office at Landscape House, Premier Way, Lowfields Business Park, Elland, West Yorkshire HX5 9HT.