

Company Registration No. 01969227

APPH Aviation Services Limited

Report and unaudited financial statements

Year ended 31 March 2021



APPH Aviation Services Ltd

Report and financial statements: 31 March 2021

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APPH Aviation Services Ltd

Report and financial statements: 31 March 2021

Officers

Directors

G Roy
J Andrew
S Nagi

Secretary

Sisec Limited

Registered Office

8 Pembroke Court
Manor Park
Runcorn
Cheshire
WA7 1TG

APPH Aviation Services Ltd

Directors' report

The directors present their report and the financial statements for the year ended 31 March 2021.

Directors

The directors who served during the year were:

G Roy
J Andrew
S Nagi

Directors' responsibilities statement

The directors are responsible for preparing the Directors' 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 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 for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- 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 to 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.

Small companies' note

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



S Nagi
Director

Date: 20 December 2021

APPH Aviation Services Ltd

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

The Company has not traded during the year or the preceding financial year. During these periods, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

APPH Aviation Services Ltd

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2021

	Note	31 March 2021 £	31 March 2020 £
Current assets			
Debtors – amounts owed by group undertakings	5	2	2
Net current assets		<u>2</u>	<u>2</u>
Capital and reserves			
Called up share capital	6	2	2
Equity shareholders' funds		<u>2</u>	<u>2</u>

For the year ending 31 March 2021 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 financial statements were approved and authorised for issue by the board and were signed on its behalf by:



S Nagi
Director

Date: 20 December 2021

The notes on page 6 and 7 form part of these financial statements.

APPH Aviation Services Ltd

Notes to the financial statements Year ended 31 March 2021

1. General information

APPH Aviation Services Ltd is a private company, limited by shares, incorporated in England and Wales (registered number: 01969227). The registered office address is 8 Pembroke Court, Manor Park, Runcorn, Cheshire, WA7 1TG.

The Company's functional and presentational currency is GBP.

2. Accounting policy

2.1 Basis of preparation of financial statements

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 following principal accounting policies have been applied:

2.2 Going concern

The directors have made an assessment in preparing these financial statements as to whether the Company is a going concern and have concluded that there are no material uncertainties that may cast doubt on the Company's ability to continue as a going concern.

2.3 Financial instruments

Financial assets and financial liabilities are recognised in the Balance Sheet when the Company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured on initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the Company will not be able to collect all amounts due.

3. Profit and loss account

During the financial year and the preceding financial period, the company has traded only as an agent for APPH Limited. It has not traded on its own account. No profit and loss account is presented with these financial statements because the company has not received income, incurred expenditure or recognised any gains or losses during either the year under review or the preceding financial period. There have been no movements in shareholders' funds during the current or preceding period.

4. Employees

The Company had no employees during the current and preceding period.

No emoluments were payable to the directors of the company during the current and preceding financial period.

APPH Aviation Services Ltd

Notes to the financial statements Year ended 31 March 2021

5. Debtors

	31 March 2021 £	31 March 2020 £
Amounts owed by group undertakings	<u>2</u>	<u>2</u>

6. Called up share capital

	31 March 2021 £	31 March 2020 £
Authorised 1000 ordinary shares of £1 each	<u>1000</u>	<u>1000</u>
Allotted, called up and fully paid 2 ordinary shares of £1 each	<u>2</u>	<u>2</u>

7. Related party transactions

The cost of the annual return fee was borne by the Company's parent company without any right of reimbursement.

8. Ultimate holding company

The ultimate holding Company and ultimate controlling party at the reporting date is Héroux-Devtek Inc., a Company listed on the Toronto stock exchange. Héroux-Devtek Inc. heads the largest and smallest group for which the results of APPH Aviation Services Ltd are consolidated.