

Registration number: 09589716

# Howden Joinery International Holdings Limited

Annual Report and Financial Statements

for the Period from 27 December 2020 to 25 December 2021

# **Howden Joinery International Holdings Limited**

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# **Howden Joinery International Holdings Limited**

## **Company Information**

<b>Registered office</b>	40 Portman Square London W1H 6LT
<b>Auditor</b>	Deloitte LLP 1 New Street Square London United Kingdom EC4A 3HQ

## **Howden Joinery International Holdings Limited**

### **Strategic Report for the Period from 27 December 2020 to 25 December 2021**

The directors present their strategic report for the period from 27 December 2020 to 25 December 2021.

The Company's principal activity is described in the Directors' Report, which is located immediately below this Strategic Report. The Company's financial Key Performance Indicators are as shown in the Profit and Loss Account and Balance Sheet. We do not consider there to be any non-financial Key Performance Indicators relevant to the Company, other than those listed in the Group annual report, as detailed in the paragraph immediately below.

The Group manages its operations on a Group basis and therefore prepares a consolidated group annual report and accounts, including a consolidated strategic report. Pursuant to Section 414(A) (4) of the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013, which provides that a group strategic report may give greater emphasis to the matters that are significant to the undertakings included in the consolidation when taken as a whole, the following information in relation to the Company can be found in the Group annual report on the pages listed:

- Fair review of the business (pgs 2 - 37)
- Description of the principal risks and uncertainties facing the Group and its subsidiary undertakings (pgs 38 - 45)
- Financial and non-financial KPIs (pgs 29 - 31)
- Future developments (pgs 19, 27 - 28, 36)
- Information about environmental matters, social, community and human rights issues (pgs 46-66)
- Description of culture, purpose, market, business model and strategy (pgs 8-15)
- Information in relation to Group employees, including gender statistics, employee involvement and Group policy on the employment of disabled persons (pgs 99 - 100, 145)

This report is available as part of the Group's Annual Report which is available at <http://www.howdenjoinerygroupplc.com/> and which does not form part of this report.

## Howden Joinery International Holdings Limited

### Strategic Report for the Period from 27 December 2020 to 25 December 2021

#### Section 172 statement

Section 172 of the Companies Act 2006 requires a director of a company to act in the way he or she considers, in good faith, would most likely promote the success of the company for the benefit of its members as a whole. In doing this section 172 requires a director to have regard, amongst other matters, to the:

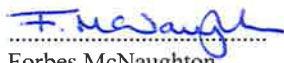
- likely consequences of any decisions in the long-term;
- interests of the company's employees;
- need to foster the company's business relationships with suppliers, customers and others;
- impact of the company's operations on the community and environment;
- desirability of the company maintaining a reputation for high standards of business conduct, and
- need to act fairly as between members of the company.

In discharging their section 172 duties the directors of the Company have regard to the factors set out above. They also have regard to other factors which they consider relevant to the decision being made. The directors acknowledge that every decision they make will not necessarily result in a positive outcome for all of the Company's stakeholders. By considering the Company's purpose, vision and values together with its strategic priorities and having a process in place for decision-making, the directors do, however, aim to make sure that their decisions are consistent and predictable.

As is normal for large companies, the directors delegate authority for day-to-day management of the Company to executives engaged in setting, approving and overseeing execution of the business strategy and related policies of the Group. How the Group's key stakeholders have been identified and interests taken into consideration, in accordance with the directors' section 172 duties of the Companies Act 2006 and the 2018 UK Corporate Governance Code, is noted in detail in Howden Joinery Group Plc's Annual Report and Accounts for the year ended 25 December 2021

([www.howdenjoinerygroupplc.com/investors/financial-reports/annual-reports](http://www.howdenjoinerygroupplc.com/investors/financial-reports/annual-reports)). As the Company forms part of the Group, the framework adopted by the ultimate parent has been disseminated and applied by the subsidiary Company.

Approved by the Board on 3 May 2022 and signed on its behalf by:

  
Forbes McNaughton  
Company secretary

## **Howden Joinery International Holdings Limited**

### **Directors' Report for the Period from 27 December 2020 to 25 December 2021**

The directors present their annual report and the audited financial statements for the period from 27 December 2020 to 25 December 2021.

#### **Directors**

The directors who held office during the period, were as follows:

Theresa Keating

Paul Hayes (appointed 27 December 2020)

#### **Employees**

The Company had no employees during the current or prior periods and staff costs amounted to nil.

#### **Dividends**

No dividend was proposed or paid during the current or prior period.

#### **Financial instruments**

##### ***Objectives and policies, price risk, credit risk, liquidity risk and cash flow risk***

These are managed on a Group basis. Further information can be found on pages 36-37 of the Howden Joinery Group Plc 2021 Annual Report and accounts, which is available at <https://www.howdenjoinerygroupplc.com/investors/financial-reports/annual-reports>

#### **Political donations**

The Company did not make any political donations in the current or prior period.

#### **Going concern**

After making enquiries and taking into consideration the profitability and financial position of the Company, the directors have formed a judgement, at the time of approving the financial statements, that there is a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future.

This judgement is based on a written commitment of financial support from its ultimate parent company, Howden Joinery Group Plc. In assessing the quality of the commitment of support from its ultimate parent company, the directors noted the parent company's assessment of the Howden Joinery Group's going concern in its 2021 Consolidated Annual Report, dated 24 February 2022, which includes a description of how the parent company has considered and modelled possible effects of COVID 19 and Brexit on consolidated Group trading, and has concluded that it was appropriate for the consolidated Group results to be prepared on a going concern basis.

The directors continue to adopt the going concern basis in preparing the financial statements.

#### **Disclosure of information to the auditors**

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information. The directors confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

## **Howden Joinery International Holdings Limited**

### **Directors' Report for the Period from 27 December 2020 to 25 December 2021**

#### **Principal activity**

The principal activity of the company is to act as an intermediate holding company for other wholly-owned Group subsidiaries.

Approved by the Board on 3 May 2022 and signed on its behalf by:



Forbes McNaughton  
Company secretary

## **Howden Joinery International Holdings Limited**

### **Statement of Directors' Responsibilities**

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 101 'Reduced Disclosure Framework'. 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 apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 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.



## **Howden Joinery International Holdings Limited**

### **Independent auditor's report to the members of Howden Joinery International Holdings Limited**

#### **Report on the audit of the financial statements**

##### **Opinion**

In our opinion the financial statements of Howden Joinery International Holdings Ltd (the 'company'):

- give a true and fair view of the state of the company's affairs as at 25 December 2021 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 101 "Reduced Disclosure Framework"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the profit and loss account;
- the statement of comprehensive income;
- the balance sheet;
- the statement of changes in equity; and
- the related notes 1 to 10.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 101 "Reduced Disclosure Framework" (United Kingdom Generally Accepted Accounting Practice).

##### **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 Financial Reporting Council's (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.

## **Howden Joinery International Holdings Limited**

### **Independent auditor's report to the members of Howden Joinery International Holdings Limited**

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **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.

#### **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.

## **Howden Joinery International Holdings Limited**

### **Independent auditor's report to the members of Howden Joinery International Holdings Limited**

#### **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.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the company's industry and its control environment, and reviewed the company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and internal audit about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Companies Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team including relevant internal specialists regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management, internal audit and in-house legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with HMRC.

## **Howden Joinery International Holdings Limited**

### **Independent auditor's report to the members of Howden Joinery International Holdings Limited**

#### **Report on other legal and regulatory requirements**

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

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 any material misstatements in the strategic report or the directors' report.

#### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report in respect of the following matters if, in our opinion:

- 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.

We have nothing to report in respect of these matters.

## **Howden Joinery International Holdings Limited**

### **Independent auditor's report to the members of Howden Joinery International Holdings Limited**

#### **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.



Claire Faulkner (Senior statutory auditor)  
For and on behalf of Deloitte LLP  
Statutory Auditor  
London, United Kingdom

6 May 2022

## Howden Joinery International Holdings Limited

### Profit and Loss Account for the Period from 27 December 2020 to 25 December 2021

		52 weeks to 25 December 2021 £	52 weeks to 26 December 2020 £
	Note		
Turnover		-	-
Other expenses		<u>(8,000)</u>	<u>(8,000)</u>
Operating loss		<u>(8,000)</u>	<u>(8,000)</u>
Loss before tax		(8,000)	(8,000)
Tax on loss	5	<u>1,520</u>	<u>1,520</u>
Loss for the period		<u><u>(6,480)</u></u>	<u><u>(6,480)</u></u>

The above results were derived from continuing operations.

**Howden Joinery International Holdings Limited**

**Statement of Comprehensive Income for the Period from 27 December 2020 to 25 December 2021**

	<b>52 weeks to 25 December 2021 £</b>	<b>52 weeks to 26 December 2020 £</b>
Loss for the period	<u>(6,480)</u>	<u>(6,480)</u>
Total comprehensive income for the period	<u><u>(6,480)</u></u>	<u><u>(6,480)</u></u>

# Howden Joinery International Holdings Limited

(Registration number: 09589716)  
Balance Sheet as at 25 December 2021

	Note	25 December 2021 £	26 December 2020 £
<b>Fixed assets</b>			
Investments	6	30,140,235	30,140,235
<b>Current assets</b>			
Debtors	7	5,004,085	5,001,520
<b>Creditors: Amounts falling due within one year</b>			
Trade and other payables	8	<u>(46,646,451)</u>	<u>(46,637,406)</u>
Net current liabilities		<u>(41,642,366)</u>	<u>(41,635,886)</u>
Net liabilities		<u>(11,502,131)</u>	<u>(11,495,651)</u>
<b>Capital and reserves</b>			
Called up share capital	9	5,000,000	5,000,000
Retained earnings		<u>(16,502,131)</u>	<u>(16,495,651)</u>
Shareholders' deficit		<u>(11,502,131)</u>	<u>(11,495,651)</u>

Approved by the Board on 3 May 2022 and signed on its behalf by:

  
Theresa Keating  
Director



## Howden Joinery International Holdings Limited

### Statement of Changes in Equity for the Period from 27 December 2020 to 25 December 2021

	Share capital £	Retained earnings £	Total £
At 27 December 2020	5,000,000	(16,495,651)	(11,495,651)
Loss for the period	-	(6,480)	(6,480)
Total comprehensive income	-	(6,480)	(6,480)
At 25 December 2021	5,000,000	(16,502,131)	(11,502,131)
	Share capital £	Retained earnings £	Total £
At 29 December 2019	5,000,000	(16,489,171)	(11,489,171)
Loss for the period	-	(6,480)	(6,480)
Total comprehensive income	-	(6,480)	(6,480)
At 26 December 2020	5,000,000	(16,495,651)	(11,495,651)

The notes on pages 16 to 20 form an integral part of these financial statements.

## **Howden Joinery International Holdings Limited**

### **Notes to the Financial Statements for the Period from 27 December 2020 to 25 December 2021**

#### **1 General information**

The company is a private company limited by share capital, incorporated and domiciled in England.

The address of its registered office is:

40 Portman Square

London

W1H 6LT

England

These financial statements were authorised for issue by the Board on 3 May 2022.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

##### **Basis of preparation**

These financial statements were prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework. They are prepared on the historical cost basis.

##### **Summary of disclosure exemptions**

In these financial statements, the company has taken advantage of the disclosure exemptions available under FRS 101 in relation to share-based payment, business combinations, non-current assets held for sale, financial instruments, fair value measurements, capital management, revenue from contracts with customers, presentation of comparative period reconciliations for share capital, tangible fixed assets, intangible assets and investment property, presentation of a cash-flow statement, the effects of new standards not yet effective, impairment of assets and disclosures in respect of the compensation of key management personnel and of transactions with a management entity that provides key management personnel services to the company.

##### **Going concern**

The financial statements have been prepared on a going concern basis. This is described further in the Directors' Report.

##### **Exemption from preparing group accounts**

The financial statements contain information about Howden Joinery International Holdings Limited as an individual company and do not contain consolidated financial information as the parent of a group.

The company is exempt under section 400 of the Companies Act 2006 from the requirement to prepare consolidated financial statements as it and its subsidiary undertakings are included by full consolidation in the consolidated financial statements of its parent, Howden Joinery Group Plc, a company incorporated in England.

##### **Changes in accounting policy**

None of the standards, interpretations and amendments effective for the first time from 27 December 2020 have had a material effect on the financial statements.

## **Howden Joinery International Holdings Limited**

### **Notes to the Financial Statements for the Period from 27 December 2020 to 25 December 2021**

#### **2 Accounting policies (continued)**

##### **Finance income and costs policy**

Interest income is recognised in the income statement as it accrues, using the effective interest method.

##### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

##### **Investments**

Investments in subsidiaries are stated at cost less, where appropriate, provisions for impairment.

##### **Amounts payable and receivable to and from fellow Group subsidiaries**

Howden Joinery Group plc has ultimate control of 100% of both this Company and a number of other wholly-owned subsidiaries (together, called "the Howden Joinery Group"). Debtors and creditors between this Company, Howden Joinery Group plc and any other Howden Joinery Group company do not bear interest and are repayable on demand.

##### **Financial instruments**

###### **Initial recognition**

Financial assets and financial liabilities comprise all assets and liabilities reflected in the balance sheet, although excluding Tangible assets, investment properties, intangible assets, deferred tax assets, prepayments, deferred tax liabilities and employee benefits plan.

The company recognises financial assets and financial liabilities in the statement of financial position when, and only when, the company becomes party to the contractual provisions of the financial instrument.

Financial assets and liabilities are initially recognised at fair value and are subsequently measured at amortised cost.

###### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

###### **Dividends receivable**

Dividend income from subsidiary companies is recognised when receivable.

#### **3 Critical accounting judgements and key sources of estimation uncertainty**

There are no critical accounting judgements or key sources of estimation uncertainty which impact the application of policies and amounts reported in these financial statements.

## Howden Joinery International Holdings Limited

### Notes to the Financial Statements for the Period from 27 December 2020 to 25 December 2021

#### 4 Auditor's remuneration

	27 December 2020 to 25 December 2021 £	29 December 2019 to 26 December 2020 £
Audit of the financial statements	<u>7,000</u>	<u>7,000</u>

#### 5 Income tax

Tax charged/(credited) in the profit and loss account

	52 weeks to 25 December 2021 £	52 weeks to 26 December 2020 £
<b>Current taxation</b>		
UK corporation tax	<u>(1,520)</u>	<u>(1,520)</u>

Tax reconciliation:

	52 weeks to 25 December 2021 £	52 weeks to 26 December 2020 £
Loss before tax	<u>(8,000)</u>	<u>(8,000)</u>
Corporation tax at standard rate	<u>(1,520)</u>	<u>(1,520)</u>
Total tax credit	<u>(1,520)</u>	<u>(1,520)</u>

The tax on profit before tax for the period is the same as the standard rate of corporation tax in the UK (2020 - the same as the standard rate of corporation tax in the UK) of 19% (2020 - 19%).

## Howden Joinery International Holdings Limited

### Notes to the Financial Statements for the Period from 27 December 2020 to 25 December 2021

#### 6 Investments

Subsidiaries	£
<b>Cost or valuation</b>	
At 27 December 2020	<u>36,864,205</u>
At 25 December 2021	<u>36,864,205</u>
<b>Provision</b>	
At 27 December 2020	<u>6,723,970</u>
At 25 December 2021	<u>6,723,970</u>
<b>Carrying amount</b>	
At 25 December 2021	<u>30,140,235</u>
At 26 December 2020	<u>30,140,235</u>

Details of the subsidiaries as at 25 December 2021 are given below. The registered office of Howdens Cuisines SAS is 1 Rue Calmette, ZA Du Bois Rigault Nord, 62880 Vendin-Le-Viell, France. The registered office of Howdens Cuisines SPRL is Rue Des Emailleries 4, 6041 Gosellies, Belgium.

Name of subsidiary	Principal activity	Country of incorporation and principal place of business	Proportion of ownership interest and voting rights held	
			2021	2020
Howdens Cuisines SAS	Trade kitchen furniture and joinery	France	100%	100%
Howdens Cuisines SPRL	Trade kitchen furniture and joinery	Belgium	100%	100%

#### 7 Trade and other receivables

	25 December 2021	26 December 2020
	£	£
Amounts due from fellow Group companies	<u>5,004,085</u>	<u>5,001,520</u>

#### 8 Trade and other payables

	25 December 2021	26 December 2020
	£	£
Amounts due to fellow Group companies	<u>46,646,451</u>	<u>46,637,406</u>

## Howden Joinery International Holdings Limited

### Notes to the Financial Statements for the Period from 27 December 2020 to 25 December 2021

#### 9 Share capital

##### Allotted, called up and fully paid shares

		25 December 2021		26 December 2020
	No.	£	No.	£
Ordinary shares of £1 each	5,000,000	5,000,000	5,000,000	5,000,000

#### 10 Parent and ultimate parent undertaking

The company's immediate parent is Howden Joinery Group Plc.

The ultimate parent, who produces consolidated financial statements which include this company, is Howden Joinery Group Plc.

The most senior parent entity producing publicly available financial statements is Howden Joinery Group Plc. These financial statements are available upon request from 40 Portman Square, London, W1H 6LT, or <http://www.howdenjoinerygroupplc.com/investors/financial-reporting/reports/index.asp>.

The ultimate controlling party is Howden Joinery Group Plc.