REGISTERED NUMBER: NI047382 (Northern Ireland)

The Yellow Door (Portadown) Ltd

Unaudited Financial Statements for the Year Ended 30 September 2025

Exchange Accountants Limited
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
BT27 4TZ

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for the year ended 30 September 2025

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The Yellow Door (Portadown) Ltd

Company Information
for the year ended 30 September 2025

Director:	Mrs J Dougan
Registered office:	76 Crowhill Road Craigavon Co. Armagh BT66 7AT
Registered number:	NI047382 (Northern Ireland)
Accountants:	Exchange Accountants Limited Chartered Certified Accountants Oakmont House 2 Queens Road Lisburn BT27 4TZ

Balance Sheet
30 September 2025

	Notes	2025 £	2024 £
Fixed assets			
Intangible assets	4	-	-
Tangible assets	5	**675,540**	606,252
		675,540	606,252
Current assets			
Stocks		**70,218**	84,214
Debtors	6	**183,773**	186,688
Prepayments and accrued income		**6,399**	3,504
Cash at bank and in hand		**154,785**	272,981
		415,175	547,387
Creditors			
Amounts falling due within one year	7	**(309,780)**	(412,498)
Net current assets		**105,395**	134,889
Total assets less current liabilities		**780,935**	741,141
Creditors			
Amounts falling due after more than one year	8	**(36,212)**	(12,709)
Provisions for liabilities		**(38,269)**	(38,269)
Net assets		**706,454**	690,163
Capital and reserves			
Called up share capital		**100**	100
Retained earnings		**706,354**	690,063
Shareholders' funds		**706,454**	690,163

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 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 notes form part of these financial statements

continued...

Balance Sheet - continued
30 September 2025

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 Income statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 12 June 2026 and were signed by:

Mrs J Dougan - Director

The notes form part of these financial statements

Notes to the Financial Statements for the year ended 30 September 2025

1. Statutory information

The Yellow Door (Portadown) Ltd is a private company, limited by shares , registered in Northern Ireland. 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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2. **Accounting policies - continued**

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.

3. **Employees and directors**

The average number of employees during the year was 32 (2024 - 138) .

4. **Intangible fixed assets**

	Goodwill £
Cost	
At 1 October 2024 and 30 September 2025	**97,092**
Amortisation	
At 1 October 2024 and 30 September 2025	**97,092**
Net book value	
At 30 September 2025	**-**
At 30 September 2024	-

5. **Tangible fixed assets**

	Land and buildings £	Plant and machinery etc £	Totals £
Cost			
At 1 October 2024	**402,532**	**332,510**	**735,042**
Additions	**-**	**81,288**	**81,288**
At 30 September 2025	**402,532**	**413,798**	**816,330**
Depreciation			
At 1 October 2024	-	**128,790**	**128,790**
Charge for year	**-**	**12,000**	**12,000**
At 30 September 2025	**-**	**140,790**	**140,790**
Net book value			
At 30 September 2025	**402,532**	**273,008**	**675,540**
At 30 September 2024	402,532	203,720	606,252

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

	2025 £	2024 £
Trade debtors	**142,253**	159,181
Other debtors	**41,520**	27,507
	183,773	186,688

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7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	**10,841**	10,841
Hire purchase contracts	**20,750**	4,800
Trade creditors	**165,374**	229,283
Taxation and social security	**18,240**	60,151
Other creditors	**94,575**	107,423
	309,780	412,498

8. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans	**1,615**	11,559
Hire purchase contracts	**34,597**	1,150
	36,212	12,709

9. Secured debts

The following secured debts are included within creditors:

	2025	2024
	£	£
Hire purchase contracts	**55,347**	5,950

The Hire Purchase liability is secured against the asset to which it relates.

10. Directors' advances, credits and guarantees

The following advances and credits to directors subsisted during the years ended 30 September 2025 and 30 September 2024:

	2025	2024
	£	£
Mr S T Dougan and Mrs J Dougan		
Balance outstanding at start of year	**27,507**	14,059
Amounts advanced	**9,680**	21,650
Amounts repaid	**(72,900)**	(8,202)
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**(35,713)**	27,507

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.