

**ASPENDEN TRADING LIMITED (FORMERLY WHEATLEY HOLDINGS  
LIMITED)**

**UNAUDITED**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

MONDAY



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COMPANIES HOUSE

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**ASPENDEN TRADING LIMITED (FORMERLY WHEATLEY HOLDINGS LIMITED)**

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**COMPANY INFORMATION**

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**Directors** G P Woods (resigned 5 July 2018)  
H W Baker  
G S Woods  
J P Woods

**Company secretary** C L Stewart

**Registered number** 00627153

**Registered office** Wheatley House  
Dunhams Lane  
Letchworth Garden City  
Hertfordshire  
SG6 1BE

**Accountants** MHA MacIntyre Hudson  
Chartered Accountants  
New Bridge Street House  
30-34 New Bridge Street  
London  
EC4V 6BJ

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**ASPENDEN TRADING LIMITED (FORMERLY WHEATLEY HOLDINGS LIMITED)**

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**ASPENDEN TRADING LIMITED (FORMERLY WHEATLEY HOLDINGS LIMITED)**

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**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2019**

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The directors present their report and the financial statements for the year ended 31 March 2019.

**Directors**

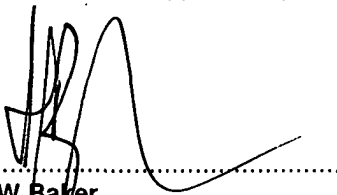
The directors who served during the year were:

G P Woods (resigned 5 July 2018)  
H W Baker  
G S Woods  
J P Woods

**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.

  
.....  
**H W Baker**  
Director

Date: 24.09.19

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**ASPENDEN TRADING LIMITED (FORMERLY WHEATLEY HOLDINGS LIMITED)**

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**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF  
THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ASPENDEN TRADING LIMITED  
(FORMERLY WHEATLEY HOLDINGS LIMITED)  
FOR THE YEAR ENDED 31 MARCH 2019**

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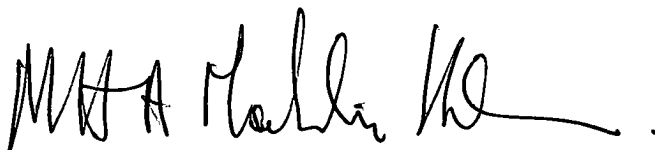
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aspenden Trading Limited (Formerly Wheatley Holdings Limited) for the year ended 31 March 2019 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Aspenden Trading Limited (Formerly Wheatley Holdings Limited), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Aspenden Trading Limited (Formerly Wheatley Holdings Limited) and state those matters that we have agreed to state to the Board of Directors of Aspenden Trading Limited (Formerly Wheatley Holdings Limited), as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aspenden Trading Limited (Formerly Wheatley Holdings Limited) and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Aspenden Trading Limited (Formerly Wheatley Holdings Limited) has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit or loss of Aspenden Trading Limited (Formerly Wheatley Holdings Limited). You consider that Aspenden Trading Limited (Formerly Wheatley Holdings Limited) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Aspenden Trading Limited (Formerly Wheatley Holdings Limited). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



**MHA MacIntyre Hudson**

Chartered Accountants

New Bridge Street House  
30-34 New Bridge Street  
London  
EC4V 6BJ

Date:

30 September 2019.

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**ASPENDEN TRADING LIMITED (FORMERLY WHEATLEY HOLDINGS LIMITED)**

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**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

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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.

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**ASPENDEN TRADING LIMITED (FORMERLY WHEATLEY HOLDINGS LIMITED)**  
**REGISTERED NUMBER: 00627153**

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**BALANCE SHEET**  
**AS AT 31 MARCH 2019**

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	Note	2019 £	2018 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	3	106,950	106,950
		<u>106,950</u>	<u>106,950</u>
Creditors: amounts falling due within one year	4	(75,996)	(75,996)
		<u>30,954</u>	<u>30,954</u>
<b>Net current assets</b>		<u>30,954</u>	<u>30,954</u>
<b>Total assets less current liabilities</b>		<u>30,954</u>	<u>30,954</u>
<b>Net assets</b>		<u>30,954</u>	<u>30,954</u>
<b>Capital and reserves</b>			
Called up share capital		500	500
Profit and loss account		30,454	30,454
		<u>30,954</u>	<u>30,954</u>

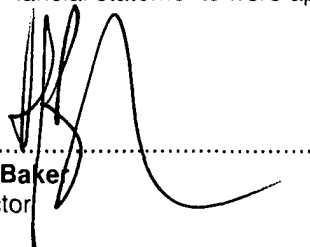
For the year ended 31 March 2019 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

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 company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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

  
.....  
H W Baker  
Director

Date: 24.09.19

The notes on pages 5 to 6 form part of these financial statements.

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**ASPENDEN TRADING LIMITED (FORMERLY WHEATLEY HOLDINGS LIMITED)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**1. General information**

Aspenden Trading Limited (formerly Wheatley Holdings Limited) is a private company, limited by shares, incorporated in England and Wales. The registered office is included on the Company Information page.

**2. Accounting policies****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 Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies.

The financial statements have been prepared in pounds sterling, the functional currency, rounded to the nearest £1.

**2.2 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.3 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**3. Debtors**

	2019 £	2018 £
Amounts owed by group undertakings	106,950	106,950
	<u>106,950</u>	<u>106,950</u>

**4. Creditors: Amounts falling due within one year**

	2019 £	2018 £
Amounts owed to group undertakings	75,996	75,996
	<u>75,996</u>	<u>75,996</u>



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**ASPENDEN TRADING LIMITED (FORMERLY WHEATLEY HOLDINGS LIMITED)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**5. Controlling party**

At the balance sheet date, the immediate parent company is Wheatley Homes (PPE) Limited, and the ultimate parent company is Wheatley Holdings Limited (formerly Aspenden Trading Limited).

The smallest group in which the company's accounts are included are those of Wheatley Holdings Limited (formerly Aspenden Trading Limited) and are available from Companies House.