

**WH ESTATES LIMITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 MARCH 2019**

**WH ESTATES LIMITED**  
**REGISTERED NUMBER: 02660338**

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

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Investments	4	1	1
		<u>1</u>	<u>1</u>
<b>Current assets</b>			
Stocks		3,000	3,000
Debtors: amounts falling due after more than one year	5	11,960,000	11,776,763
Cash at bank and in hand	6	8,249	35,592
		<u>11,971,249</u>	<u>11,815,355</u>
Creditors: amounts falling due within one year	7	(3,156)	(27,877)
<b>Net current assets</b>		<u>11,968,093</u>	<u>11,787,478</u>
<b>Total assets less current liabilities</b>		<u>11,968,094</u>	<u>11,787,479</u>
Creditors: amounts falling due after more than one year	8	(525,000)	(342,218)
<b>Net assets</b>		<u><u>11,443,094</u></u>	<u><u>11,445,261</u></u>
<b>Capital and reserves</b>			
Called up share capital	9	45,000	45,000
Share premium account		156,724	156,724
Capital redemption reserve		1,155	1,155
Profit and loss account		11,240,215	11,242,382
		<u><u>11,443,094</u></u>	<u><u>11,445,261</u></u>

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 have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with 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 on 1 August 2019.

**S F Gavin**

Director

The notes on pages 3 to 5 form part of these financial statements.

**WH ESTATES LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2019**

	<b>Called up share capital £</b>	<b>Share premium account £</b>	<b>Capital redemption reserve £</b>	<b>Profit and loss account £</b>	<b>Total equity £</b>
At 1 April 2018	45,000	156,724	1,155	11,242,382	11,445,261
Loss for the year	-	-	-	(2,167)	(2,167)
<b>At 31 March 2019</b>	<b>45,000</b>	<b>156,724</b>	<b>1,155</b>	<b>11,240,215</b>	<b>11,443,094</b>

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2018**

	<b>Called up share capital £</b>	<b>Share premium account £</b>	<b>Capital redemption reserve £</b>	<b>Profit and loss account £</b>	<b>Total equity £</b>
At 1 April 2017	45,000	156,724	1,155	11,099,578	11,302,457
Profit for the year	-	-	-	142,804	142,804
<b>At 31 March 2018</b>	<b>45,000</b>	<b>156,724</b>	<b>1,155</b>	<b>11,242,382</b>	<b>11,445,261</b>

The notes on pages 3 to 5 form part of these financial statements.

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

**1. General information**

W H Estates Limited is a company limited by share capital and incorporated in England and Wales. The address of the registered office and principal place of business is 2nd Floor, Clifton House, Bunnian Place, Basingstoke, Hampshire, RG21 7JE.

The principal activity is that of a holding company.

**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 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 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 following principal accounting policies have been applied:

**2.2 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.3 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.4 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

**2.5 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.

**2.6 Interest income**

Interest income is recognised in the Profit and Loss Account using the effective interest method.

**2.7 Taxation**

Tax is recognised in the Profit and Loss Account, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

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

WH ESTATES LIMITED

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

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2018 - £nil).

4. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2018	1
	<hr/>
At 31 March 2019	1
	<hr/>

5. Debtors

**Due after more than one year**

Amounts owed by group undertakings	11,960,000	11,776,763
	<hr/>	<hr/>
	11,960,000	11,776,763
	<hr/>	<hr/>

6. Cash and cash equivalents

	2019 £	2018 £
Cash at bank and in hand	8,249	35,592
	<hr/>	<hr/>
	8,249	35,592
	<hr/>	<hr/>

7. Creditors: Amounts falling due within one year

	2019 £	2018 £
Corporation tax	-	23,750
Accruals and deferred income	3,156	4,127
	<hr/>	<hr/>
	3,156	27,877
	<hr/>	<hr/>

**WH ESTATES LIMITED**

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

**8. Creditors: Amounts falling due after more than one year**

	<b>2019</b>	2018
	<b>£</b>	£
Amounts owed to group undertakings	<b>525,000</b>	342,218
	<u><b>525,000</b></u>	<u>342,218</u>

**9. Share capital**

	<b>2019</b>	2018
	<b>£</b>	£
<b>Allotted, called up and fully paid</b>		
45,000 (2018 - 45,000) Ordinary shares of £1.00 each	<u><b>45,000</b></u>	<u>45,000</u>

**10. Controlling party**

The immediate parent company is WH Estates Holdings Limited, a company incorporated in England and Wales.

The ultimate holding company and the smallest and largest group in which the company's results are consolidated is Hartford Care Group Limited, a company incorporated in England and Wales. The consolidated accounts of Hartford Care Group Limited are available from Companies House.

There is no one ultimate controlling party.

**11. Auditor's information**

The auditor's report on the financial statements for the year ended 31 March 2019 was unqualified.

The audit report was signed on 2 August 2019 by Alexander Peal BSc (Hons) FCA DChA (Senior Statutory Auditor) on behalf of James Cowper Kreston.

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.