

**WH ESTATES LIMITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

Note	2023 £	2022 £
<b>Current assets</b>		
Stocks	3,000	3,000
Debtors	4      12,850,170	12,850,170
	<u>12,853,170</u>	<u>12,853,170</u>
<b>Total assets less current liabilities</b>	<b>12,853,170</b>	12,853,170
<b>Net assets</b>	<b><u>12,853,170</u></b>	<b><u>12,853,170</u></b>
<b>Capital and reserves</b>		
Called up share capital	5      45,000	45,000
Share premium account	156,724	156,724
Capital redemption reserve	1,155	1,155
Profit and loss account	12,650,291	12,650,291
	<u>12,853,170</u>	<u>12,853,170</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 statement of comprehensive income 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 by:

**K A Shaw**

Director

Date: 6 November 2023

The notes on pages 2 to 4 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**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 Company is dormant.

**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 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 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 ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

Financial liabilities and equity are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form.

**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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.6 Taxation

Tax is recognised in profit or loss 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 reporting date in the countries where the Company operates and generates income.

3. Employees

The Company has no employees other than the Directors, who did not receive any remuneration (2022 - £NIL).

4. Debtors

	2023 £	2022 £
<b>Due after more than one year</b>		
Amounts owed by group undertakings	12,850,111	12,850,111
	<u>12,850,111</u>	<u>12,850,111</u>
<b>Due within one year</b>		
Other debtors	59	59
	<u>12,850,170</u>	<u>12,850,170</u>

The intercompany receivable is unsecured and fully subordinated to any charges or rights accrued in connection with the Group loan facility. The intercompany receivable is repayable on a rolling 367 day basis and accrues no interest.

The bank loan held by Hartford Care Group Limited is secured by an intercompany guarantee over the Group's assets.

5. Share capital

	2023 £	2022 £
<b>Allotted, called up and fully paid</b>		
45,000 (2022 - 45,000) Ordinary shares of £1.00 each	<u>45,000</u>	<u>45,000</u>

NOTES TO THE FINANCIAL STATEMENTS  
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**6. Related party transactions**

The Company is exempt from disclosing related party transactions with other 100% owned members of the Group headed by Hartford Care Group Limited by virtue of FRS 102 section 33.1A. Balances due from members of the Group are disclosed in note 4.

**7. Controlling party**

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.

**8. Auditor's information**

The auditor's report on the financial statements for the year ended 31 March 2023 was unqualified.

The audit report was signed on 7 November 2023 by Alexander Peal BSc (Hons) FCA DChA (Senior Statutory Auditor) on behalf of James Cowper Kreston Audit.

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.