REGISTERED NUMBER: 08486889 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

FOR

WHITHAM GROUP LTD

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for the Year Ended 28 February 2021

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WHITHAM GROUP LTD

COMPANY INFORMATION
for the Year Ended 28 February 2021

DIRECTORS:	B T E Smart N Walton
REGISTERED OFFICE:	70 Stakchill Industrial Estate Whitbrook Way Middleton Manchester Greater Manchester M24 2SS
REGISTERED NUMBER:	08486889 (England and Wales)
ACCOUNTANTS:	Fairhurst Chartered Accountants Douglas Bank House Wigan Lane Wigan Lancashire WN1 2TB

WHITHAM GROUP LTD (REGISTERED NUMBER: 08486889)

STATEMENT OF FINANCIAL POSITION
28 February 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Investments	4		2,341,385		2,341,385
CURRENT ASSETS					
Cash at bank		455		455	
CREDITORS					
Amounts falling due within one year	5	4,500		5,616	
NET CURRENT LIABILITIES			(4,045)		(5,161)
TOTAL ASSETS LESS CURRENT LIABILITIES			2,337,340		2,336,224
CREDITORS					
Amounts falling due after more than one year	6		2,105,202		2,000,210
NET ASSETS			232,138		336,014
CAPITAL AND RESERVES					
Called up share capital			2,500		2,500
Retained earnings			229,638		333,514
SHAREHOLDERS' FUNDS			232,138		336,014

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 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 Board of Directors and authorised for issue on 12 November 2021 and were signed on its behalf by:

B T E Smart - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 28 February 2021

1. STATUTORY INFORMATION

Whitham Group Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

The company is reliant on the support of its directors, fellow group company, and long term financiers all of whom have indicated their ongoing support to the business hence it has been deemed appropriate to adopt the going concern basis when preparing the accounts.

Preparation of consolidated financial statements
The financial statements contain information about Whitham Group Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28 February 2021

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 March 2020	
and 28 February 2021	2,341,385
NET BOOK VALUE	
At 28 February 2021	2,341,385
At 29 February 2020	2,341,385

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	4,500	5,616

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Amounts owed to group undertakings	1,905,202	1,800,210
Other creditors	200,000	200,000
	2,105,202	2,000,210

7. ULTIMATE CONTROLLING PARTY

At the financial year-end the company was controlled by Mr B Smart, by means of his shareholding in the ultimate parent company.

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.