REGISTERED NUMBER: 03489757 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

FOR

WHITERING LTD

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FOR THE YEAR ENDED 31 JANUARY 2026

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WHITERING LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2026

DIRECTORS:	I M Lerner Mrs A Lerner
SECRETARY:	Mrs A Lerner
REGISTERED OFFICE:	115 Craven Park Road South Tottenham London N15 6BL
REGISTERED NUMBER:	03489757 (England and Wales)
ACCOUNTANTS:	Venitt and Greaves Chartered Accountants 115 Craven Park Road South Tottenham London N15 6BL

STATEMENT OF FINANCIAL POSITION
31 JANUARY 2026

	Notes	31.1.26 £	31.1.25 £
FIXED ASSETS			
Investment property	4	2,733,532	2,690,032
CURRENT ASSETS			
Debtors	5	296,318	432,623
Cash at bank and in hand		311,376	149,155
		607,694	581,778
CREDITORS			
Amounts falling due within one year	6	(37,417)	(38,949)
NET CURRENT ASSETS		570,277	542,829
TOTAL ASSETS LESS CURRENT LIABILITIES		3,303,809	3,232,861
CREDITORS			
Amounts falling due after more than one year	7	(2,243,266)	(2,136,567)
NET ASSETS		1,060,543	1,096,294
CAPITAL AND RESERVES			
Called up share capital	9	100	100
Revaluation reserve	10	45,369	45,369
Retained earnings	10	1,015,074	1,050,825
SHAREHOLDERS' FUNDS		1,060,543	1,096,294

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 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 notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 JANUARY 2026

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 6 October 2026 and were signed on its behalf by:

Mrs A Lerner - Director

I M Lerner - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

1. STATUTORY INFORMATION

Whitering 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.

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 as modified by the revaluation of certain assets.

Turnover
Turnover represents net rent receivable, excluding value added tax.

Depreciation
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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 1 (2025 - 2) .

4. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 February 2025	2,690,032
Additions	43,500
At 31 January 2026	2,733,532
NET BOOK VALUE	
At 31 January 2026	2,733,532
At 31 January 2025	2,690,032

continued...

4. **INVESTMENT PROPERTY - continued**

Fair value at 31 January 2026 is represented by:

	£
Valuation in 2017	45,369
Cost	2,688,163
	2,733,532

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.26	31.1.25
	£	£
Trade debtors	42,648	54,351
Other debtors	253,670	378,272
	296,318	432,623

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.26	31.1.25
	£	£
Taxation and social security	848	2,381
Other creditors	36,569	36,568
	37,417	38,949

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.1.26	31.1.25
	£	£
Bank loans	2,243,266	2,136,567

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	2,243,266	2,136,567

8. **SECURED DEBTS**

The following secured debts are included within creditors:

	31.1.26	31.1.25
	£	£
Bank loans	2,243,266	2,136,567

The mortgage is secured by a first charge over the company's properties and a floating charge over the assets of the company, and bear interest at variable rates.

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9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.26 £	31.1.25 £
100	Ordinary	£1	100	100

10. RESERVES

	Retained earnings £	Revaluation reserve £	Totals £
At 1 February 2025	1,050,825	45,369	1,096,194
Deficit for the year	(26,151)		(26,151)
Dividends	(9,600)		(9,600)
At 31 January 2026	1,015,074	45,369	1,060,443

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.