

Registered number: 03989092

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**ABATTIA GROUP LIMITED**

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**FINANCIAL STATEMENTS**  
**INFORMATION FOR FILING WITH THE REGISTRAR**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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COMPANIES HOUSE

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**ABATTIA GROUP LIMITED**

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**COMPANY INFORMATION**

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**Directors**

J N Harrison  
E L Goodwin

**Company secretary**

W B James

**Registered number**

03989092

**Registered office**

Landmark House  
Wirral Park Road  
Glastonbury  
Somerset  
BA6 9FR

**Independent auditor**

Grant Thornton UK LLP  
Chartered Accountants & Statutory Auditor  
3 Callaghan Square  
Cardiff  
CF10 5BT

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**ABATTIA GROUP LIMITED**

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**ABATTIA GROUP LIMITED**  
**REGISTERED NUMBER: 03989092**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2020**

	Note	2020 £	2020 £	2019 £	2019 £
<b>Current assets</b>					
Debtors	4	1,272,330		1,272,605	
Cash at bank and in hand	5	1,000		1,000	
		<u>1,273,330</u>		<u>1,273,605</u>	
<b>Total assets less current liabilities</b>			<b>1,273,330</b>		<b>1,273,605</b>
<b>Net assets</b>			<b>1,273,330</b>		<b>1,273,605</b>
<b>Capital and reserves</b>					
Called up share capital			1,960		1,960
Share premium account			751,148		751,148
Profit and loss account			520,222		520,497
			<u>1,273,330</u>		<u>1,273,605</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 11/3/2021

*Emma Goodwin*

**E L Goodwin**  
 Director

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

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## ABATTIA GROUP LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

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#### 1. General information

Abattia Group Limited is a private company limited by shares incorporated in England and Wales. Registered number 03989092. Its registered head office is located at Landmark House, Wirral Park Road, Glastonbury, Somerset, BA6 9FR.

#### 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 financial statements are prepared in sterling which is the functional currency of the Company. Monetary amounts in these financial statements are rounded to the nearest £.

The following principal accounting policies have been applied:

##### 2.2 Going concern

Abattia Group Limited is part of a group treasury function, headed up by its parent Westleigh Investments Holdings Limited. Due to not having its own funding facility, Abattia Group Limited is reliant on the support of the parent for its going concern.

The directors have assessed the ability of Westleigh Investments Holdings Limited to provide the necessary financial support as the need arises, and have concluded that a letter of support can be relied upon for a period of at least 12 months from the signing of the financial statements. Accordingly, the Company continues to adopt the going concern basis in preparing its financial statements.

##### 2.3 Revenue

Turnover comprises revenue recognised by the Company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Turnover is invoiced in advance of the service being provided. It is held in deferred income in the balance sheet and released to turnover on a straight line basis over the period to which it relates.

##### 2.4 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.

##### 2.5 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.

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**ABATTIA GROUP LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**2. Accounting policies (continued)****2.6 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.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

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.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

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**ABATTIA GROUP LIMITED**


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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**


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**3. Employees**

The average monthly number of employees, including directors, during the year was 2 (2018: 2).

**4. Debtors**

	2020 £	2019 £
<b>Due after more than one year</b>		
Amounts owed by group undertakings	<u>1,272,330</u>	<u>1,272,605</u>

**5. Cash and cash equivalents**

	2020 £	2019 £
Cash at bank and in hand	<u>1,000</u>	<u>1,000</u>

**6. Controlling party**

The Company is a wholly owned subsidiary of West Country Business Systems (Holdings) Limited ("WCBSL") and its ultimate parent company is Westleigh Investments Holdings Limited ("WIHL"). Both Companies are incorporated in England and Wales.

WIHL is the parent of the largest and smallest group of which the Company is a member and for which group financial statements are drawn up. Copies of the group accounts can be obtained from Unit D, De Clare House Sir Alfred Owen Way, Pontygwindy Industrial Estate, Caerphilly, Wales, CF 83 3HU.

**7. Auditor's information**

As the income statement has been omitted from the filing copy of the financial statements the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006.

The audit report was unqualified.  
The senior statutory auditor was Rhian Owen.  
The auditor was Grant Thornton UK LLP.