

**SPECIAL METALS WIGGIN TRUSTEES LIMITED**

**REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 December 2022**

Registered Number: 03290825

**Directors:**

J R Silk  
R Shiels (resigned 8 June 2023)  
S Tachouet  
D Jones  
C L Pockett

**DIRECTORS' REPORT**

The directors of Special Metals Wiggin Trustees Limited present their annual report together with the accounts of the company for the year ended 31 December 2022.

**RESULTS AND DIVIDENDS**

During the year the company has not traded and, consequently, has made neither profit nor loss. The directors do not recommend the payment of a dividend.

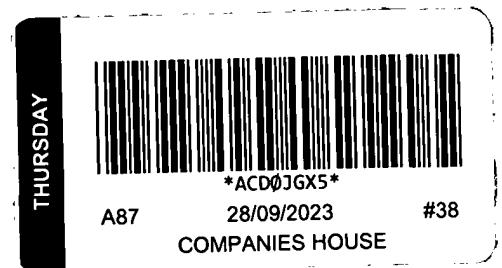
**REVIEW OF THE BUSINESS**

The sole activity of the company during the year has been to act as trustee of the Special Metals Wiggin Pension Plan.

**DIRECTORS AND THEIR INTERESTS**

The following were directors of the company during the year:

J R Silk  
R Shiels  
S Tachouet  
D Jones  
C L Pockett



There are no directors' interests requiring disclosure under the Companies Act 2006.

**SPECIAL METALS WIGGIN TRUSTEES LIMITED**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

**On behalf of the Board**



**D Jones**  
**Director**  
Wiggin Works  
Holmer Road  
Hereford  
HR4 9SL



**S Tachouet**  
**Director**

25 September 2023

**SPECIAL METALS WIGGIN TRUSTEES LIMITED****BALANCE SHEET AT 31 December 2022**

	<u>Note</u>	<u>31 December</u> <u>2022</u> £	<u>31 December</u> <u>2021</u> £
Current Assets			
Amount due from parent company		100	100
		-----	-----
		100	100
		=====	=====
Capital and Reserves			
Called up share capital	3	100	100
		-----	-----
		100	100
		=====	=====

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 480 of The Companies Act 2006 relating to dormant companies and its members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 25 September 2023.



**D Jones**  
Director



**S Tachouet**  
Director

## **SPECIAL METALS WIGGIN TRUSTEES LIMITED**

### **NOTES TO THE ACCOUNTS**

#### **ACCOUNTING POLICIES**

1. Basis of Accounting

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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 £.

2. Profit and Loss

During the year the company has not traded and, consequently, has made neither profit nor loss

3. Called up share capital

	<u>31 December</u> <u>2022</u> £	<u>31 December</u> <u>2021</u> £
Authorised, allotted and fully paid 100 shares of £1 each	100 = = =	100 = = =

4. Directors' Emoluments

None of the directors received any emoluments in respect of their services to the company.

5. Parent Undertaking

The amount due by the company's immediate parent undertaking, Special Metals Wiggin Limited, incorporated in England, is shown as a debtor, and is recoverable in more than one year, given the company is dormant. The directors consider Special Metals Wiggin Limited to be the immediate controlling party, and Berkshire Hathaway Inc., which is incorporated in the U.S.A., to be the ultimate parent company.