

Registered number: 04054452

## **HARMONDSWORTH DETENTION SERVICES LIMITED**

### **DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**



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**HARMONDSWORTH DETENTION SERVICES LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Stuart Anthony Carter Benjamin Charles Edwards (appointed 14 November 2019)
<b>Registered number</b>	04054452
<b>Registered office</b>	Capital Tower 91 Waterloo Road London England SE1 8RT

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**HARMONDSWORTH DETENTION SERVICES LIMITED**

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## HARMONDSWORTH DETENTION SERVICES LIMITED

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### DIRECTORS' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

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The directors present their report and the financial statements for the year ended 31 August 2020.

#### Going Concern

Harmondsworth Detention Services Limited was a Special Purpose Vehicle whose purpose was to design, construct and manage the Immigration Removal Centre, Harmondsworth.

Following the cessation of the contract at the Immigration Removal Centre, Harmondsworth and the subsequent resolution of all invoicing in relation to this contract, the board of directors made the decision that Harmondsworth Detention Services Limited would cease to trade and become a dormant company with effect from 1 September 2013. In accordance with the requirements of IAS 1: Presentation and Disclosure, these financial statements are prepared on a basis other than going concern to reflect the fact that trading has ceased. The effect of this is explained in the accounting policies note.

#### Auditors

For the year ending 31 August 2020 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

#### Directors

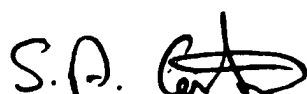
The directors who served during the year were:

Stuart Anthony Carter  
Andrew Jarman (resigned 13 November 2019)  
Benjamin Charles Edwards (appointed 14 November 2019)

#### Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



Stuart Anthony Carter  
Director

Date: 21 May 2021

Capital Tower  
91 Waterloo Road  
London  
England  
SE1 8RT

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HARMONDSWORTH DETENTION SERVICES LIMITED

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PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2020

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	Note	2020 £	2019 £
Administrative expenses		-	(3,250)
<b>Operating profit/(loss)</b>		-	(3,250)
Interest payable and similar expenses	4	-	(85)
<b>Profit/(loss) before tax</b>		-	(3,335)
Tax on profit/(loss)	5	-	(19)
<b>Profit/(loss) for the financial year</b>		-	(3,354)

The Company has not traded during the year. During this period, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

**HARMONDSWORTH DETENTION SERVICES LIMITED**  
**REGISTERED NUMBER: 04054452**

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


	Note	2020 £	2019 £
<b>Current assets</b>			
Cash at bank and in hand		51,070	51,070
		<u>51,070</u>	<u>51,070</u>
Creditors: amounts falling due within one year	6	(5,180)	(5,180)
		<u>45,890</u>	<u>45,890</u>
<b>Net current assets</b>		<b>45,890</b>	<b>45,890</b>
<b>Total assets less current liabilities</b>		<b>45,890</b>	<b>45,890</b>
<b>Net assets</b>			
		<u>45,890</u>	<u>45,890</u>
<b>Capital and reserves</b>			
Called up share capital	7	100	100
Profit and loss account		45,790	45,790
		<u>45,890</u>	<u>45,890</u>

The members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The Company was entitled to exemption from the requirement to have an audit under section 480 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 21 May 2021.

S.A. 

**Stuart Anthony Carter**  
Director

The notes on pages 5 to 8 form part of these financial statements.

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**HARMONDSWORTH DETENTION SERVICES LIMITED**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 AUGUST 2020**

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	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 1 September 2018</b>	<b>100</b>	<b>49,144</b>	<b>49,244</b>
Loss for the year	-	(3,354)	(3,354)
<b>At 1 September 2019</b>	<b>100</b>	<b>45,790</b>	<b>45,890</b>
<b>At 31 August 2020</b>	<b>100</b>	<b>45,790</b>	<b>45,890</b>

The notes on pages 5 to 8 form part of these financial statements.

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## HARMONDSWORTH DETENTION SERVICES LIMITED

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

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#### 1. General information

Harmondsworth Detention Services Limited (the "Company") is a company incorporated and domiciled in the UK.

#### 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 Financial Reporting Standard 101 'Reduced Disclosure Framework' and the Companies Act 2006.

The presentation currency of these financial statements is sterling. All amounts in the financial statements have been rounded to the nearest £1.

The preparation of financial statements in compliance with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

##### 2.2 Financial reporting standard 101 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 Financial Instruments: Disclosures
- the requirements of paragraphs 91-99 of IFRS 13 Fair Value Measurement
- the requirements of IAS 7 Statement of Cash Flows
- the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member

##### 2.3 Going concern

The financial statements have been prepared in accordance with the historical cost convention and applicable accounting standards.

The principal activity of the Company was to design, construct and manage the Immigration Removal Centre Harmondsworth. The contract expired in 6 June 2009 and all trading has now ceased. The financial statements were prepared on a going concern basis to 31 August 2011. However following the settlement of all insurance claims, the Company will undertake no further activity and became a dormant entity with effect from 1 September 2013. In accordance with the requirements of IAS 1: Presentation and Disclosure, these financial statements are prepared on a basis other than going concern to reflect the fact that trading has ceased.

##### 2.4 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.



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## HARMONDSWORTH DETENTION SERVICES 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)

##### 2.5 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 balance sheet date in the countries where the Company operates and generates income.

##### 2.6 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits. Bank overdrafts that are repayable on demand and form an integral part of the company's cash management are included as a component of cash and cash equivalents.

##### 2.7 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Creditors are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

##### 2.8 Basic financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

#### 3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2019 - £NIL).

#### 4. Interest payable and similar expenses

	2020 £	2019 £
Bank interest payable	-	85
	<u>-</u>	<u>85</u>

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**HARMONDSWORTH DETENTION SERVICES LIMITED**

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

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**5. Taxation**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Corporation tax</b>		
Adjustments in respect of previous periods	-	19
	<u>-</u>	<u>19</u>
<b>Total current tax</b>	<u>-</u>	<u>19</u>

**Factors affecting tax charge for the year**

The tax assessed for the year is the same as (2019 - *higher than*) the standard rate of corporation tax in the UK of 19% (2019 - 19%). The differences are explained below:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Profit/(loss) on ordinary activities before tax	-	(3,335)
	<u>-</u>	<u>(3,335)</u>
Profit/(loss) on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2019 - 19%)	-	(634)
<b>Effects of:</b>		
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	-	634
Adjustments to tax charge in respect of prior periods	-	19
	<u>-</u>	<u>19</u>
<b>Total tax charge for the year</b>	<u>-</u>	<u>19</u>

**6. Creditors: Amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings	1,924	1,924
Corporation tax	4	4
Accruals and deferred income	3,252	3,252
	<u>5,180</u>	<u>5,180</u>

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## HARMONDSWORTH DETENTION SERVICES LIMITED

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

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#### 7. Share capital

	2020 £	2019 £
<b>Allotted, called up and fully paid</b>		
100 (2019 - 100) Ordinary shares of £1.00 each	<b>100</b>	<b>100</b>

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.