

Registration number: 10662949

Highpoint Care (Kew) Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 30 September 2021

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Highpoint Care (Kew) Limited

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Highpoint Care (Kew) Limited

Company Information

Directors	Dr Katherine Mary Patel Dr Hemant Kumar Patel
Registered office	The Station House. Station Road, Whalley Clitheroe Lancashire BB7 9RT
Accountants	DSM Chartered Accountants The Station House Station Road Whalley Lancashire BB7 9RT

Highpoint Care (Kew) Limited
(Registration number: 10662949)
Balance Sheet as at 30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	4	984,575	959,975
Current assets			
Debtors	5	74	64
Creditors: Amounts falling due within one year	6	<u>(84,827)</u>	<u>(58,725)</u>
Net current liabilities		<u>(84,753)</u>	<u>(58,661)</u>
Total assets less current liabilities		899,822	901,314
Creditors: Amounts falling due after more than one year	6	<u>(904,637)</u>	<u>(904,637)</u>
Net liabilities		<u>(4,815)</u>	<u>(3,323)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>(4,915)</u>	<u>(3,423)</u>
Shareholders' deficit		<u>(4,815)</u>	<u>(3,323)</u>

For the financial year ending 30 September 2021 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 8 December 2022 and signed on its behalf by:



Dr Katherine Mary Patel
Director



Dr Hemant Kumar Patel
Director

The notes on pages 3 to 6 form an integral part of these financial statements.

Highpoint Care (Kew) Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2021

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

The Station House,
Station Road, Whalley
Clitheroe
Lancashire
BB7 9RT

These financial statements were authorised for issue by the Board on 8 December 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The directors have agreed to support the business going forward. Accordingly, the financial statements have been prepared on a going concern basis.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Land	Nil

Highpoint Care (Kew) Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2020 - 0) as the company did not trade during the year. The directors continued to oversee the company's position on a regular basis.

Highpoint Care (Kew) Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2021

4 Tangible assets

	Land and buildings £	Total £
Cost or valuation		
At 1 October 2020	959,975	959,975
Additions	<u>24,600</u>	<u>24,600</u>
At 30 September 2021	<u>984,575</u>	<u>984,575</u>
Depreciation		
Carrying amount		
At 30 September 2021	<u>984,575</u>	<u>984,575</u>
At 30 September 2020	<u>959,975</u>	<u>959,975</u>

Included within the net book value of land and buildings above is £984,575 (2020 - £959,975) in respect of freehold land.

5 Debtors

	2021 £	2020 £
Prepayments	<u>74</u>	<u>64</u>
	<u>74</u>	<u>64</u>

Highpoint Care (Kew) Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2021

6 Creditors

Creditors: amounts falling due within one year

	Note	2021 £	2020 £
Due within one year			
Amounts owed to group undertakings	7	84,220	58,121
Accrued expenses		607	604
		<u>84,827</u>	<u>58,725</u>

Creditors: amounts falling due after more than one year

	Note	2021 £	2020 £
Due after one year			
Directors loan account		<u>904,637</u>	<u>904,637</u>

7 Related party transactions

Summary of transactions with entities with joint control or significant interest

Highpoint Care Limited and Highpoint Care (West Derby) Limited

The company has been provided with loans from the companies mentioned above, who are all ultimately owned by Highpoint Care LLP

The loan has been provided interest free, unsecured and repayable on demand

Loans from related parties

	Entities with joint control or significant influence £	Total £
2021		
At start of period	58,121	58,121
Advanced	26,099	26,099
At end of period	<u>84,220</u>	<u>84,220</u>
	Entities with joint control or significant influence £	Total £
2020		
At start of period	57,272	57,272
Advanced	849	849
At end of period	<u>58,121</u>	<u>58,121</u>