

Registered number  
12675167

High View Investments Hounslow Ltd

Filleted Accounts

30 June 2023

**High View Investments Hounslow Ltd****Registered number:** 12675167**Balance Sheet****as at 30 June 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Investments	3	1,454,933	1,645,801
<b>Current assets</b>			
Cash at bank and in hand		18,377	9,129
<b>Creditors: amounts falling due within one year</b>	4	(653,487)	(1,464,893)
<b>Net current liabilities</b>		(635,110)	(1,455,764)
<b>Total assets less current liabilities</b>		819,823	190,037
<b>Creditors: amounts falling due after more than one year</b>	5	(650,991)	-
<b>Provisions for liabilities</b>		(15,408)	(30,816)
<b>Net assets</b>		153,424	159,221
<b>Capital and reserves</b>			
Called up share capital		1,000	1,000
Profit and loss account		152,424	158,221
<b>Shareholders' funds</b>		153,424	159,221

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Paal Ahuja

Director



# High View Investments Hounslow Ltd

## Notes to the Accounts

for the year ended 30 June 2023

### 1 Accounting policies

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rent receivable on the investment property of the company.

#### ***Investment property***

Investment properties are held to earn rental income and/or for capital appreciation. Investment properties are initially measured at cost, including transaction costs. Subsequently investment properties whose fair value can be measured reliably without undue cost or effort on a ongoing basis are measured at a fair value. Gains and losses arising from changes in the fair value of investment properties are included in the profit or loss in the period in which they arise.

#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

#### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit

will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2023 Number</b>	<b>2022 Number</b>
Average number of persons employed by the company	<u>1</u>	<u>2</u>

<b>3 Investments</b>	<b>Investment property</b>
	<b>£</b>
<b>Cost</b>	
At 1 July 2022	1,645,801
Additions	654,933
Revaluation	(81,095)
Disposals	(764,706)
At 30 June 2023	<u>1,454,933</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	44,337	14,337
Taxation and social security costs	16,920	8,228
Shareholders loan account	536,301	814,781
Directors loan	53,929	-
Other creditors	2,000	627,547
	<u>653,487</u>	<u>1,464,893</u>

<b>5 Creditors: amounts falling due after one year</b>	<b>2023 £</b>	<b>2022 £</b>
Other creditors	<u>650,991</u>	<u>-</u>

### **6 Related party transactions**

Included in Shareholders loan £ 536,301 (2022: Nil) to Sardar & Sons UK (Co.) Limited where Mr Paal Ahuja is a Director and holds a material interest.

Included in Shareholders loan £ Nil (2022 £ 219,600) to Khurana Investments Limited where Mr Gintuu Singh is a Director and holds a material interest.

## **7 Other information**

High View Investments Hounslow Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Laxmi House  
2-b Draycott Avenue  
Kenton Harrow  
Middlesex  
HA3 0BU

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