

**HIGHTHWAITE LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE PERIOD FROM 1 NOVEMBER 2021 TO 31 MARCH 2023**

**HIGHTHWAITE LTD**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

---

	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**HIGHTHWAITE LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 1 NOVEMBER 2021 TO 31 MARCH 2023**

---

<b>Directors</b>	Richard Daniel Frain Emma Lindblom
<b>Company Number</b>	12920265 (England and Wales)
<b>Registered Office</b>	Apartment 5 Ford Park House Ford Park Crescent Ulverston England LA12 7JP
<b>Accountants</b>	Sleek Accounting Ltd 107 Kirkgate Leeds West Yorkshire LS1 6DP

**HIGHTHWAITE LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2021 £
<b>Current assets</b>			
Debtors	4	20,949	19,067
Cash at bank and in hand		87	8,426
		<u>21,036</u>	<u>27,493</u>
<b>Creditors: amounts falling due within one year</b>	5	(700)	(48,035)
<b>Net current assets/(liabilities)</b>		<u>20,336</u>	<u>(20,542)</u>
<b>Total assets less current liabilities</b>		20,336	(20,542)
<b>Creditors: amounts falling due after more than one year</b>	6	(40,865)	(20,547)
<b>Net liabilities</b>		<u>(20,529)</u>	<u>(41,089)</u>
<b>Capital and reserves</b>			
Called up share capital	8	200	200
Profit and loss account		(20,729)	(41,289)
<b>Shareholders' funds</b>		<u>(20,529)</u>	<u>(41,089)</u>

For the period ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 14 December 2023 and were signed on its behalf by

Emma Lindblom  
Director

Company Registration No. 12920265

**HIGHTHWAITE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 NOVEMBER 2021 TO 31 MARCH 2023**

---

**1 Statutory information**

Highthwaite Ltd is a private company, limited by shares, registered in England and Wales, registration number 12920265. The registered office is Apartment 5 Ford Park House , Ford Park Crescent, Ulverston, England, LA12 7JP.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**4 Debtors**

	<b>2023</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
VAT	1,820	-
Deferred tax asset	4,862	9,685
Other debtors	9,267	-
	<hr/> 15,949	<hr/> 9,685
<b>Amounts falling due after more than one year</b>		
Other debtors	<hr/> 5,000	<hr/> 9,382

**HIGHTHWAITE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 NOVEMBER 2021 TO 31 MARCH 2023**

<b>5 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	5,632
Loans from directors	-	16,853
Accruals	700	550
Deferred income	-	25,000
	<u>700</u>	<u>48,035</u>

<b>6 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>40,865</u>	<u>20,547</u>

<b>7 Deferred taxation</b>	<b>2023</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	-	(9,685)
Tax losses carried forward	<u>(4,862)</u>	<u>-</u>
	<u>(4,862)</u>	<u>(9,685)</u>

	<b>2023</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Provision at start of period	(9,685)	-
Charged/(credited) to the profit and loss account	<u>4,823</u>	<u>(9,685)</u>
Provision at end of period	<u>(4,862)</u>	<u>(9,685)</u>

<b>8 Share capital</b>	<b>2023</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid: 200 Ordinary shares of £1 each	<u>200</u>	<u>200</u>

<b>9 Loans to directors</b>	<b>Brought Forward</b>	<b>Advance/ credit</b>	<b>Repaid</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Overdrawn Directors Loan Account	<u>(16,853)</u>	<u>30,700</u>	<u>4,580</u>	<u>9,267</u>
	<u>(16,853)</u>	<u>30,700</u>	<u>4,580</u>	<u>9,267</u>

**10 Transactions with related parties**

Lind Studio Limited:

The company is related to Highthwaite Ltd by virtue of common shareholders and directors. The amount owed to Lind Studio Limited at the balance sheet date was £11,650 (2022: £0).

**11 Average number of employees**

During the period the average number of employees was 0 (2021: 0).

