

# Highpoint Care (Kew) Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2019

# Highpoint Care (Kew) Limited

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# Highpoint Care (Kew) Limited

## Company Information

**Directors**  
Dr Katherine Mary Patel  
Dr Hemant Kumar Patel  
Dr Alan William Whittle

**Registered office**  
The Station House Station Road  
Whalley  
Clitheroe  
Lancashire  
BB7 9RT

**Highpoint Care (Kew) Limited**  
**(Registration number: 10662949)**  
**Balance Sheet as at 31 March 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	<u>3</u>	959,975	918,164
<b>Creditors: Amounts falling due within one year</b>	<u>4</u>	<u>(57,849)</u>	<u>(15,615)</u>
<b>Total assets less current liabilities</b>		902,126	902,549
<b>Creditors: Amounts falling due after more than one year</b>	<u>4</u>	<u>(903,651)</u>	<u>(903,651)</u>
<b>Net liabilities</b>		<u>(1,525)</u>	<u>(1,102)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>(1,625)</u>	<u>(1,202)</u>
<b>Total equity</b>		<u>(1,525)</u>	<u>(1,102)</u>

For the financial year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small 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 27 November 2019 and signed on its behalf by:

.....  
 Dr Katherine Mary Patel  
 Director

The notes on pages 3 to 5 form an integral part of these financial statements.  
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# Highpoint Care (Kew) Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 March 2019

### 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  
Great Britain

These financial statements were authorised for issue by the Board on 27 November 2019.

### 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 statement of financial position 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 31 March 2019

#### 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 Tangible assets

	<b>Land and buildings £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 April 2018	918,164	918,164
Additions	41,811	41,811
	<hr/>	<hr/>
At 31 March 2019	959,975	959,975
	<hr/>	<hr/>
<b>Depreciation</b>		
<b>Carrying amount</b>		
At 31 March 2019	959,975	959,975
	<hr/>	<hr/>
At 31 March 2018	918,164	918,164
	<hr/>	<hr/>

Included within the net book value of land and buildings above is £959,975 (2018 - £918,164) in respect of freehold land.

## Highpoint Care (Kew) Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2019

#### 4 Creditors

##### Creditors: amounts falling due within one year

	Note	2019 £	2018 £
<b>Due within one year</b>			
Amounts owed to group undertakings	<u>5</u>	57,272	14,788
Accrued expenses		577	827
		57,849	15,615

##### Creditors: amounts falling due after more than one year

	Note	2019 £	2018 £
<b>Due after one year</b>			
Directors loan account		903,651	903,651

#### 5 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 companys 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

	<b>Entities with joint control or significant influence</b>	<b>Total</b>
<b>2019</b>	<b>£</b>	<b>£</b>
At start of period	14,788	14,788
Advanced	42,484	42,484
	57,272	57,272
At end of period		
	<b>Entities with joint control or significant influence</b>	<b>Total</b>
<b>2018</b>	<b>£</b>	<b>£</b>
Advanced	14,788	14,788
	14,788	14,788

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.