

Registration number: 06329688

Highpoint Trustees Limited

Abbreviated Accounts

for the Year Ended 31 March 2015

HMT LLP
The Hub
Station Road
Henley on Thames
RG9 1AY

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Highpoint Trustees Limited
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Independent Auditor's Report to Highpoint Trustees Limited
Under section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Highpoint Trustees Limited for the year ended 31 March 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

HMT LLP
.....

Alexander G. Kerr (Senior Statutory Auditor)
For and on behalf of HMT LLP, Statutory Auditor

The Hub
Station Road
Henley on Thames
RG9 1AY

Date: *17th June 2015*


Highpoint Trustees Limited
(Registration number: 06329688)
Abbreviated Balance Sheet at 31 March 2015

	Note	2015 £	2014 £
Fixed assets			
Investments		10	10
Current assets			
Debtors		243,246	192,724
Cash at bank and in hand		127,858	325,138
		371,104	517,862
Creditors: Amounts falling due within one year		(112,686)	(317,103)
Net current assets		258,418	200,759
Net assets		258,428	200,769
Capital and reserves			
Called up share capital	3	100,000	100,000
Profit and loss account		158,428	100,769
Shareholders' funds		258,428	200,769

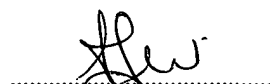
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

10/06/2015

Approved by the Board on and signed on its behalf by:



 Mr M A Bevan
 Director



 Mrs V M Wilkinson
 Director

Highpoint Trustees Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2015

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

The company is the parent undertaking of a small group and as such is not required by Section 398 of the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

Turnover

Turnover comprises revenue recognised by the company in respect of services supplied during the year, exclusive of Value Added Tax and trade discounts

Fixed asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value.

Deferred tax

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time and timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

Foreign currency

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the profit and loss account.

Client Monies

Money held on behalf of clients is excluded from balances of cash and bank held in trust and placed in segregated client accounts.

Highpoint Trustees Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2015

2 Fixed assets

	Investments £
Cost	
At 1 April 2014 and 31 March 2015	10
Net book value	
At 31 March 2015	10
At 31 March 2014	10

Highpoint Trustees holds 50% of the share capital in each of the companies listed below:

Citadel Nominees Limited
Citadel Secretarial Services Limited

Both companies were dormant and had net assets of £10 each at 31 March 2015 (2014: £10).

The above two subsidiaries in turn jointly hold 100% of the share capital of each of the following investment nominee companies:

Borgo Alle Vigne Properties Limited
Citadel Trustees EE Limited
Fee Casino Title Limited
Highpoint Trustees 1726 Limited
Highpoint Trustees AE Limited
Highpoint Trustees BC Limited
Highpoint Trustees CC Limited
Highpoint Trustees CE Limited
Highpoint Trustees CK8 Limited
Highpoint Trustees EP Limited
Highpoint Trustees (La Providencia) Limited
Highpoint Trustees M3 Limited
Highpoint Trustees MB Limited
Highpoint MM1 Limited
Highpoint Trustees (US Capital Ventures 1) Limited
Highpoint Trustees Roche Limited
Highpoint Trustees (POM Investors Finance) Limited
Highpoint Trustees VR Limited
Highpoint Trustees Wilton Limited
Hutchinson Trustees (Lithuania) Limited
Highpoint Trustees (OC Finance) Limited

All of the above companies were dormant during 2014 and 2015 and had net assets of £10 each (2014: £10 each):

Highpoint Trustees Limited

Notes to the Abbreviated Accounts for the Year Ended 31 March 2015

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

4 Control

The company is controlled by Hutchinson & Co. Trust Company Limited, the ultimate controlling parent company. The ultimate controlling party is Mr P R Hutchinson.