

**HIGHMEAD PHYSIOTHERAPY LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2019**

Quest Accounting Services Limited

Unit 10 Acorn Business Centre  
Cublington Road  
Leighton Buzzard  
LU7 0LB

**Highmead Physiotherapy Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 November 2019**

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**Highmead Physiotherapy Limited**  
**Accountant's Report**  
**For The Year Ended 30 November 2019**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Highmead Physiotherapy Limited for the year ended year which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the director of Highmead Physiotherapy Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Highmead Physiotherapy Limited and state those matters that we have agreed to state to the director of Highmead Physiotherapy Limited in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Highmead Physiotherapy Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Highmead Physiotherapy Limited. You consider that Highmead Physiotherapy Limited is exempt from the statutory audit requirement for the year. ....

We have not been instructed to carry out an audit or a review of the financial statements of Highmead Physiotherapy Limited.

For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Quest  
Accounting**

**Services Limited**

**8th January 2020**

Quest Accounting Services Limited

Unit 10 Acorn Business Centre  
Cublington Road  
Leighton Buzzard  
LU7 0LB

**Highmead Physiotherapy Limited**  
**Balance Sheet**  
**As at 30 November 2019**

**Registered number:** 05634981

		<b>2019</b>		<b>2018</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		-		255
			-		255
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	231		1,329	
Cash at bank and in hand		2,421		-	
		2,652		1,329	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	(5,565 )		(7,355 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(2,913 )		(6,026 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(2,913 )		(5,771 )
<b>NET ASSETS</b>			(2,913 )		(5,771 )
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		10		10
Profit and Loss Account			(2,923 )		(5,781 )
<b>SHAREHOLDERS' FUNDS</b>			(2,913)		(5,771)

For the year ending 30 November 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her 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.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Miss Sarah  
Parsons**

**8th January 2020**



**Highmead Physiotherapy Limited**  
**Balance Sheet (continued)**  
**As at 30 November 2019**

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The notes on pages 4 to 5 form part of these financial statements.

**Highmead Physiotherapy Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 November 2019**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Going Concern Disclosure**

The directors believe that the going concern basis is not appropriate as the directors intend to cease trading. The accounting policies used and applied in preparing the financial statements have taken this decision into account.

**1.3. 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 sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**2. Average Number of Employees**

**1.4. Tangible Fixed Assets and Depreciation**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion is determined by reference to the proportion of the total contract value that has been completed. The stage of completion is determined by reference to the proportion of the total contract value that has been completed. The stage of completion is determined by reference to the proportion of the total contract value that has been completed.

Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Plant & Machinery		25% Reducing Balance	Plant & Machinery
			£
<b>Cost</b>			
As at 1 December 2018			2,560
Disposals			(2,560 )
As at 30 November 2019			-
<b>Depreciation</b>			
As at 1 December 2018			2,305
Disposals			(2,305 )
As at 30 November 2019			-
<b>Net Book Value</b>			
As at 30 November 2019			-
As at 1 December 2018			255

**Highmead Physiotherapy Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2019**

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**4. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	-	150
Other taxes and social security	231	1,179
	<u>231</u>	<u>1,329</u>
	<u><u>231</u></u>	<u><u>1,329</u></u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	214
Director's loan account	5,565	7,141
	<u>5,565</u>	<u>7,355</u>
	<u><u>5,565</u></u>	<u><u>7,355</u></u>

**6. Share Capital**

	<b>2019</b>	<b>2018</b>
Allotted, Called up and fully paid	10	10
	<u>10</u>	<u>10</u>
	<u><u>10</u></u>	<u><u>10</u></u>

**7. General Information**

Highmead Physiotherapy Limited is a private company, limited by shares, incorporated in England & Wales, registered number 05634981. The registered office is 223 Victoria Drive, Eastbourne, East Sussex, BN20 8QS.