

REGISTERED NUMBER: 03299176 (England and Wales)

Unaudited Financial Statements
for the year ended
30 September 2017
for
Highview Management Services Limited

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for the year ended 30 September 2017**

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**Highview Management Services
Limited**

**Company
Information**
for the year ended 30 September 2017

DIRECTOR: M Brown

SECRETARY: S M Brown

REGISTERED OFFICE: Zetland Cottage
Main Street
Bilbrough
York
YO23 3PH

REGISTERED NUMBER: 03299176 (England and Wales)

Balance Sheet
30 September
2017

	Notes	30/9/17 £	30/9/16 £
CURRENT ASSETS			
Debtors	4	34	4,560
Cash at bank		<u>4,741</u>	<u>12,353</u>
		4,775	16,913
CREDITORS			
Amounts falling due within one year	5	<u>1,915</u>	<u>7,458</u>
NET CURRENT ASSETS		<u>2,860</u>	<u>9,455</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,860</u>	<u>9,455</u>
CAPITAL AND RESERVES			
Called up share capital	6	2	2
Retained earnings		<u>2,858</u>	<u>9,453</u>
SHAREHOLDERS' FUNDS		<u>2,860</u>	<u>9,455</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 10 November 2017 and were signed by:

M Brown - Director

**Notes to the Financial Statements
for the year ended 30 September 2017**

1. STATUTORY INFORMATION

Highview Management Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

These financial statements for the year ended 30 September 2017 are the first financial statements that comply with FRS 102 Section 1A small entities. The date of transition is 1 October 2015.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Financial instruments

Basic financial instruments are recognised at amortised cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2016 - 1) . continued...

**Notes to the Financial Statements - continued
for the year ended 30 September 2017**

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/17	30/9/16
	£	£
Trade debtors	-	4,560
VAT	34	-
	<u>34</u>	<u>4,560</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/17	30/9/16
	£	£
Tax	1,915	4,625
Social security and other taxes	-	2,617
Directors' current accounts	-	216
	<u>1,915</u>	<u>7,458</u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			30/9/17	30/9/16
Number:	Class:	Nominal value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

7. RELATED PARTY DISCLOSURES

	30/9/17	30/9/16
	£	£
Amount due to the director	<u>-</u>	<u>216</u>

No interest is charged on the directors loan account.

8. FIRST YEAR ADOPTION

The company has adopted FRS 102 for the first time in the year ended 30 September 2017, and no adjustments were required on transition.