

**Highview Parking Limited**  
**Financial Statements**  
**for the Year Ended 30 June 2023**

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for the year ended 30 June 2023**

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**Highview Parking Limited**  
**Company Information**  
**for the year ended 30 June 2023**

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<b>Directors:</b>	I S Langdon E D Morris G H D Rose
<b>Registered office:</b>	Jack Straw's Castle 12 North End Way London NW3 7ES
<b>Registered number:</b>	05541862 (England and Wales)
<b>Auditors:</b>	Cooper Parry Group Limited Statutory Auditor New Derwent House 69-73 Theobalds Road London WC1X 8TA

**Balance Sheet**  
**30 June 2023**

		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors	4	6,306,502	6,246,926
Cash at bank		<u>526,576</u>	<u>371,711</u>
		6,833,078	6,618,637
<b>Creditors</b>			
Amounts falling due within one year	5	<u>2,376,820</u>	<u>2,542,473</u>
<b>Net current assets</b>		<u>4,456,258</u>	<u>4,076,164</u>
<b>Total assets less current liabilities</b>		<u>4,456,258</u>	<u>4,076,164</u>
<b>Capital and reserves</b>			
Called up share capital	6	1	1
Retained earnings	7	<u>4,456,257</u>	<u>4,076,163</u>
<b>Shareholders' funds</b>		<u>4,456,258</u>	<u>4,076,164</u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 18 December 2023 and were signed on its behalf by:

I S Langdon - Director

**Notes to the Financial Statements  
for the year ended 30 June 2023**

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**1. Statutory information**

Highview Parking Limited is a private company, limited by shares, registered in England and Wales. The company's registered number is 05541862 and registered office address is Jack Straw's Castle, 12 North End Way, London, NW3 7ES.

**2. Accounting policies**

**Basis of preparing the financial statements**

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

**Going concern**

The financial statements have been prepared on a going concern basis. The Directors have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Based on these assessments, the Directors have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover comprises revenue generated by the company in respect of car park management services supplied directly to clients. Revenue is recognised in line with the terms of the client contracts when the services are supplied. Revenue is recognised exclusive of Value Added Tax.

**Financial instruments policy**

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. A provision is established when there is objective evidence that the company will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank which are an integral part of the company's cash management.

Financial liabilities and equity instruments issued by the company are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

**Key sources of estimation uncertainty and judgements**

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgement that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

**3. Employees and directors**

The average number of employees during the year was NIL (2022 - NIL).

Notes to the Financial Statements - continued  
for the year ended 30 June 2023

4. **Debtors: amounts falling due within one year**

	2023	2022
	£	£
Trade debtors	8,105	24,746
Amounts owed by group undertakings	6,284,023	5,984,784
VAT	14,374	49,324
Prepayments and accrued income	-	188,072
	<u>6,306,502</u>	<u>6,246,926</u>

5. **Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	1,840	14,512
Amounts owed to group undertakings	1,876,849	2,024,069
Tax	219,672	121,685
Other creditors	154,945	295,399
Accruals and deferred income	123,514	86,808
	<u>2,376,820</u>	<u>2,542,473</u>

The other creditors are secured by a fixed and floating charge over the assets of the company.

6. **Called up share capital**

**Allotted, issued and fully paid:**

Number:	Class:	Nominal value:	2023	2022
		£1	£	£
1	Ordinary		<u>1</u>	<u>1</u>

7. **Reserves**

	Retained earnings
	£
At 1 July 2022	4,076,163
Profit for the year	380,094
At 30 June 2023	<u>4,456,257</u>

8. **Disclosure under Section 444(5B) of the Companies Act 2006**

The Auditors' Report was unqualified.

Jonathan Moughton (Senior Statutory Auditor)  
for and on behalf of Cooper Parry Group Limited

9. **Related party disclosures**

Included in creditors is £1,637,645 (2022: £273,948) owed to related companies.

Included in debtors is £6,284,023 (2022: £5,984,784) due from related companies.

10. **Ultimate controlling party**

The ultimate controlling party at the balance sheet date was Trade TopCo Limited, a company controlled by E A Green and I S Langdon acting in concert.

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.