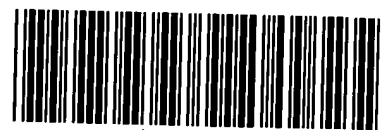


REGISTERED NUMBER: 00851579 (England and Wales)

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023  
FOR  
THE "HEIGHTS" (MANAGEMENT) NO 2 LIMITED**

MONDAY



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COMPANIES HOUSE

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**For The Year Ended 30 June 2023**

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**THE "HEIGHTS" (MANAGEMENT) NO 2 LIMITED**

**COMPANY INFORMATION**  
**For The Year Ended 30 June 2023**

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**DIRECTORS:** S P Willcox  
J C Wright

**SECRETARY:** A R Fuller

**REGISTERED OFFICE:** 99 The Heights  
Foxgrove Road  
Beckenham  
Kent  
BR3 5BZ

**REGISTERED NUMBER:** 00851579 (England and Wales)

**AUDITORS:** Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

**REPORT OF THE DIRECTORS**  
**For The Year Ended 30 June 2023**

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The directors present their report with the financial statements of the company for the year ended 30 June 2023.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of the maintenance of 37 houses and common grounds forming The Heights No 2 Estate.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 July 2022 to the date of this report.

S P Willcox  
J C Wright

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**AUDITORS**

The auditors, Crane & Partners, will be proposed for re-appointment at the forthcoming Annual General Meeting.

THE "HEIGHTS" (MANAGEMENT) NO 2 LIMITED

REPORT OF THE DIRECTORS  
For The Year Ended 30 June 2023

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This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

*S.P. Willcox*

.....  
S P Willcox - Director

Date: *12th September 2023*

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE "HEIGHTS" (MANAGEMENT) NO 2 LIMITED**

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### **Opinion**

We have audited the financial statements of The "Heights" (Management) No 2 Limited (the 'company') for the year ended 30 June 2023 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note eight to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

### **Other information**

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE "HEIGHTS" (MANAGEMENT) NO 2 LIMITED

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### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

### **Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

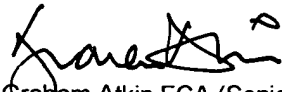
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
THE "HEIGHTS" (MANAGEMENT) NO 2 LIMITED**

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**Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Graham Atkin FCA (Senior Statutory Auditor)  
for and on behalf of Crane & Partners  
Chartered Accountants & Statutory Auditors  
Leonard House  
5 - 7 Newman Road  
Bromley  
Kent  
BR1 1RJ

Date: 12 September 2023

THE "HEIGHTS" (MANAGEMENT) NO 2 LIMITED (REGISTERED NUMBER: 00851579)

**INCOME STATEMENT**  
For The Year Ended 30 June 2023

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	2023 £	2022 £
<b>TURNOVER</b>	44,400	40,515
Administrative expenses	20,313	40,147
<b>OPERATING PROFIT</b>	24,087	368
Interest receivable and similar income	97	2
<b>PROFIT BEFORE TAXATION</b>	24,184	370
Tax on profit	-	-
<b>PROFIT FOR THE FINANCIAL YEAR</b>	<u>24,184</u>	<u>370</u>

The notes form part of these financial statements

THE "HEIGHTS" (MANAGEMENT) NO 2 LIMITED (REGISTERED NUMBER: 00851579)

**BALANCE SHEET**  
30 June 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	4	3,604	3,604
<b>CURRENT ASSETS</b>			
Debtors	5	835	1,510
Cash at bank		34,948	18,276
		35,783	19,786
<b>CREDITORS</b>			
Amounts falling due within one year	6	6,772	14,959
<b>NET CURRENT ASSETS</b>		29,011	4,827
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		32,615	8,431
<b>CAPITAL AND RESERVES</b>			
Called up share capital		370	370
Retained earnings		32,245	8,061
<b>SHAREHOLDERS' FUNDS</b>		32,615	8,431

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

The financial statements were approved by the Board of Directors and authorised for issue on 12<sup>th</sup> September 2023 and were signed on its behalf by:

*S.P. Willcox*

S P Willcox - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
For The Year Ended 30 June 2023

**1. STATUTORY INFORMATION**

The "Heights" (Management) No 2 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 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.

**Turnover**

Turnover represents the gross maintenance fees charged to tenants yearly.

**Tangible fixed assets**

No depreciation is provided in respect of the freehold interest in land as, in the opinion of the directors, there is no significant wasting of the land.

**3. EMPLOYEES AND DIRECTORS**

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

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £
<b>COST</b>	
At 1 July 2022 and 30 June 2023	3,604
<b>NET BOOK VALUE</b>	
At 30 June 2023	<u>3,604</u>
At 30 June 2022	<u>3,604</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Maintenance fees receivable	835	-
Prepayments and accrued income	-	1,510
	<u>835</u>	<u>1,510</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Maintenance fees received in advance	2,406	3,715
Other creditors	1,750	1,750
Accruals and deferred income	2,616	9,494
	<u>6,772</u>	<u>14,959</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 30 June 2023**

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**7. RELATED PARTY DISCLOSURES**

The directors of the company pay maintenance fees under the same terms and conditions as all other tenants.

**8. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare the financial statements.

**9. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.