

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
HEYTESLAND LIMITED

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FOR THE YEAR ENDED 31 MARCH 2025**

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HEYTESLAND LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

DIRECTORS:

Mrs I M Deverill
G Rowe

REGISTERED OFFICE:

The New Long Barn
5 Meon Hill Farm, Salisbury Hill
Stockbridge
Hampshire
SO20 6HS

REGISTERED NUMBER:

12440887 (England and Wales)

ACCOUNTANTS:

Rothmans LLP
Chartered Accountants
Avebury House
St Peter Street
Winchester
Hampshire
SO23 8BN

BALANCE SHEET
31 MARCH 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Investment property	4		506,679		405,000
CURRENT ASSETS					
Debtors	5	803		763	
CREDITORS					
Amounts falling due within one year	6	<u>398,476</u>		<u>384,153</u>	
NET CURRENT LIABILITIES			<u>(397,673)</u>		<u>(383,390)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			109,006		21,610
PROVISIONS FOR LIABILITIES			<u>20,618</u>		<u>10,450</u>
NET ASSETS			<u>88,388</u>		<u>11,160</u>
CAPITAL AND RESERVES					
Called up share capital			10,000		10,000
Fair value reserve			130,763		32,253
Retained earnings			<u>(52,375)</u>		<u>(31,093)</u>
			<u>88,388</u>		<u>11,160</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 8 December 2025 and were signed on its behalf by:

Mrs I M Deverill - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. STATUTORY INFORMATION

Heytesland 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 as modified by the revaluation of certain assets.

The directors have made an assessment in preparing these financial statements as to whether the company is a going concern and have concluded that the company is unable to continue as a going concern and project the 2026 financial year to be their last.

INVESTMENT PROPERTY

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

FINANCIAL INSTRUMENTS

Basic financial instruments are initially measured at the transaction price, unless the arrangement constitutes a financing transaction, when it is measured at the present value of the future repayments and discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

TAXATION

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

GOING CONCERN

In determining the appropriate basis of preparation of the financial statements, the directors are required to consider whether the company can continue in operational existence for the foreseeable future.

The company has ceased activity and is intending to be closed in the next financial year. Accordingly, the financial statements have been prepared on the basis other than going concern. The current year financial statements have been reflected to show the change in basis.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2024 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

4. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 April 2024	405,000
Revaluations	101,679
At 31 March 2025	<u>506,679</u>
NET BOOK VALUE	
At 31 March 2025	<u>506,679</u>
At 31 March 2024	<u>405,000</u>
Fair value at 31 March 2025 is represented by:	
	£
Valuation in 2024	42,703
Valuation in 2025	101,679
Cost	<u>362,297</u>
	<u>506,679</u>

Investment property has been recognised at the value which it was sold at after the balance sheet date.

The directors consider this to be a representation of the value as at 31 March 2025.

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

	2025 £	2024 £
Other debtors	<u>803</u>	<u>763</u>

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

	2025 £	2024 £
Amounts owed to group undertakings	396,041	381,903
Other creditors	<u>2,435</u>	<u>2,250</u>
	<u>398,476</u>	<u>384,153</u>

7. **RELATED PARTY DISCLOSURES**

At the year end the Company owed £396,041 (2024: £381,903) to the Trustees of The G T Sassoon Trust who are the ultimate controlling party of the Company. This loan was made on an interest free basis and is repayable on demand.

8. **POST BALANCE SHEET EVENTS**

After the balance sheet date, the company completed the sale of the land for £506,679.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
HEYTESLAND LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Heytesland Limited for the year ended 31 March 2025 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Heytesland Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Heytesland Limited and state those matters that we have agreed to state to the Board of Directors of Heytesland Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Heytesland Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Heytesland 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 Heytesland Limited. You consider that Heytesland 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 Heytesland 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.

Rothmans LLP
Chartered Accountants
Avebury House
St Peter Street
Winchester
Hampshire
SO23 8BN

8 December 2025

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.