

**WESTBEECH LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

C Rosen & Co

ACCA

50 Craven Park Road  
South Tottenham  
London  
N15 6AB

**WESTBEECH LTD**  
**Unaudited Financial Statements**  
**For The Year Ended 31 August 2017**

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**WESTBEECH LTD**  
**Balance Sheet**  
**As at 31 August 2017**

Registered number: 05175799

|                                                                |              | <b>2017</b> |           | <b>2016</b> |           |
|----------------------------------------------------------------|--------------|-------------|-----------|-------------|-----------|
|                                                                | <b>Notes</b> | <b>£</b>    | <b>£</b>  | <b>£</b>    | <b>£</b>  |
| <b>FIXED ASSETS</b>                                            |              |             |           |             |           |
| Tangible Assets                                                | <b>4</b>     |             | 22,219    |             | 29,625    |
|                                                                |              |             |           |             |           |
|                                                                |              |             | 22,219    |             | 29,625    |
| <b>CURRENT ASSETS</b>                                          |              |             |           |             |           |
| Stocks                                                         | <b>5</b>     | 12,542      |           | 19,653      |           |
| Debtors                                                        | <b>6</b>     | 36,249      |           | 19,557      |           |
| Cash at bank and in hand                                       |              | 76,326      |           | 69,024      |           |
|                                                                |              |             |           |             |           |
|                                                                |              | 125,117     |           | 108,234     |           |
| <b>Creditors: Amounts Falling Due Within One Year</b>          | <b>7</b>     | (91,736 )   |           | (114,236 )  |           |
|                                                                |              |             |           |             |           |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>                        |              |             | 33,381    |             | (6,002 )  |
|                                                                |              |             |           |             |           |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |              |             | 55,600    |             | 23,623    |
|                                                                |              |             |           |             |           |
| <b>Creditors: Amounts Falling Due After More Than One Year</b> | <b>8</b>     |             | (24,980 ) |             | (24,980 ) |
|                                                                |              |             |           |             |           |
| <b>NET ASSETS</b>                                              |              |             | 30,620    |             | (1,357 )  |
|                                                                |              |             |           |             |           |
| <b>CAPITAL AND RESERVES</b>                                    |              |             |           |             |           |
| Called up share capital                                        | <b>9</b>     |             | 1         |             | 1         |
| Profit and Loss Account                                        |              |             | 30,619    |             | (1,358 )  |
|                                                                |              |             |           |             |           |
| <b>SHAREHOLDERS' FUNDS</b>                                     |              |             | 30,620    |             | (1,357)   |

**WESTBEECH LTD**  
**Balance Sheet (continued)**  
**As at 31 August 2017**

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For the year ending 31 August 2017 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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**Mrs Esther Kahn**

**10th January 2018**

The notes on pages 3 to 5 form part of these financial statements.

**WESTBEECH LTD**  
**Notes to the Unaudited Accounts**  
**For The Year Ended 31 August 2017**

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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. 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.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                |                    |
|----------------|--------------------|
| Motor Vehicles | 25% Net Book Value |
|----------------|--------------------|

**1.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

**WESTBEECH LTD**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 August 2017**

**4. Tangible Assets**

|                            | <b>Motor<br/>Vehicles</b> |
|----------------------------|---------------------------|
|                            | <b>£</b>                  |
| <b>Cost</b>                |                           |
| As at 1 September 2016     | 39,500                    |
| As at 31 August 2017       | 39,500                    |
| <b>Depreciation</b>        |                           |
| As at 1 September 2016     | 9,875                     |
| Provided during the period | 7,406                     |
| As at 31 August 2017       | 17,281                    |
| <b>Net Book Value</b>      |                           |
| As at 31 August 2017       | 22,219                    |
| As at 1 September 2016     | 29,625                    |

**5. Stocks**

|                        | <b>2017</b> | <b>2016</b> |
|------------------------|-------------|-------------|
|                        | <b>£</b>    | <b>£</b>    |
| Stock - finished goods | 12,542      | 19,653      |
|                        | 12,542      | 19,653      |

**6. Debtors**

|                            | <b>2017</b> | <b>2016</b> |
|----------------------------|-------------|-------------|
|                            | <b>£</b>    | <b>£</b>    |
| <b>Due within one year</b> |             |             |
| Trade debtors              | 36,141      | 18,603      |
| VAT                        | 108         | 954         |
|                            | 36,249      | 19,557      |

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

|                              | <b>2017</b> | <b>2016</b> |
|------------------------------|-------------|-------------|
|                              | <b>£</b>    | <b>£</b>    |
| Trade creditors              | 20,800      | 5,606       |
| Corporation tax              | 8,888       | 1,271       |
| Other creditors              | 61,698      | 107,079     |
| Accruals and deferred income | 350         | 280         |
|                              | 91,736      | 114,236     |

**WESTBEECH LTD**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 August 2017**

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**8. Creditors: Amounts Falling Due After More Than One Year**

|            | <b>2017</b> | <b>2016</b> |
|------------|-------------|-------------|
|            | <b>£</b>    | <b>£</b>    |
| Bank loans | 24,980      | 24,980      |

**9. Share Capital**

|                                           | <b>Value</b> | <b>Number</b> | <b>2017</b> | <b>2016</b> |
|-------------------------------------------|--------------|---------------|-------------|-------------|
|                                           | <b>£</b>     |               | <b>£</b>    | <b>£</b>    |
| <b>Allotted, called up and fully paid</b> |              |               |             |             |
| Ordinary shares                           | 1,000        | 1             | 1           | 1           |

**10. Ultimate Controlling Party**

The company's ultimate controlling party is Mrs Esther Khan by virtue of her ownership of 100% of the issued share capital in the company.

**11. General Information**

WESTBEECH LTD Registered number 05175799 is a limited by shares company incorporated in England & Wales. The Registered Office is 50 Craven Park Road, South Tottenham, London, London, N15 6AB.

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.