

REGISTERED NUMBER: SC418000 (Scotland)

Unaudited Financial Statements
for the Period 1 March 2017 to 31 August 2018
for
Westgrove Construction (Aberdeen) Ltd

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for the Period 1 March 2017 to 31 August 2018**

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Westgrove Construction (Aberdeen) Ltd
Company Information
for the Period 1 March 2017 to 31 August 2018

DIRECTOR: Mr M Walker

SECRETARY: Miss S Jones

REGISTERED OFFICE: 5 Burnside Cottages
Catterline
Stonehaven
Aberdeenshire
AB39 2UL

REGISTERED NUMBER: SC418000 (Scotland)

ACCOUNTANTS: SBP
Accountants
42 Queens Road
Aberdeen
AB15 4YE

Westgrove Construction (Aberdeen) Ltd (Registered number: SC418000)

**Balance Sheet
31 August 2018**

	Notes	31.8.18 £	£	28.2.17 £	£
FIXED ASSETS					
Tangible assets	4		-		13,155
CURRENT ASSETS					
Stocks		-		1,696	
Debtors	5	-		12,092	
Cash at bank		<u>919</u>		<u>6,567</u>	
		919		20,355	
CREDITORS					
Amounts falling due within one year	6	<u>22,210</u>		<u>18,856</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(21,291)</u>		<u>1,499</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(21,291)		14,654
CREDITORS					
Amounts falling due after more than one year	7		-		<u>2,639</u>
NET (LIABILITIES)/ASSETS			<u>(21,291)</u>		<u>12,015</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>(21,292)</u>		<u>12,014</u>
SHAREHOLDERS' FUNDS			<u>(21,291)</u>		<u>12,015</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2018 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.
- (b)

The notes form part of these financial statements

Westgrove Construction (Aberdeen) Ltd (Registered number: SC418000)

Balance Sheet - continued
31 August 2018

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 Income Statement has not been delivered.

The financial statements were approved by the director on 5 May 2019 and were signed by:

Mr M Walker - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Period 1 March 2017 to 31 August 2018**

1. **STATUTORY INFORMATION**

Westgrove Construction (Aberdeen) Ltd is a private company, limited by shares, registered in Scotland. 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the period 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 period 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 period was 3 (2017 - 5).

Notes to the Financial Statements - continued
for the Period 1 March 2017 to 31 August 2018

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 March 2017	9,964	22,004	31,968
Additions	-	10,000	10,000
Disposals	(9,964)	(32,004)	(41,968)
At 31 August 2018	-	-	-
DEPRECIATION			
At 1 March 2017	5,219	13,594	18,813
Charge for period	1,332	6,343	7,675
Eliminated on disposal	(6,551)	(19,937)	(26,488)
At 31 August 2018	-	-	-
NET BOOK VALUE			
At 31 August 2018	-	-	-
At 28 February 2017	4,745	8,410	13,155

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	28.2.17
	£	£
Trade debtors	-	11,891
Other debtors	-	201
	<u>-</u>	<u>12,092</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	28.2.17
	£	£
Hire purchase contracts	-	1,667
Trade creditors	2,639	-
Taxation and social security	6,516	5,560
Other creditors	13,055	11,629
	<u>22,210</u>	<u>18,856</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.18	28.2.17
	£	£
Hire purchase contracts	-	2,639

Notes to the Financial Statements - continued
for the Period 1 March 2017 to 31 August 2018

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the period ended 31 August 2018 and the year ended 28 February 2017:

	31.8.18	28.2.17
	£	£
Mr M Walker		
Balance outstanding at start of period	(6,594)	(6,594)
Amounts advanced	9,925	-
Amounts repaid	(10,786)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>(7,455)</u>	<u>(6,594)</u>

9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mr M Walker.

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.