REGISTERED NUMBER: SC549987 (Scotland)

Unaudited Financial Statements

For The Year Ended 30th November 2022

for

West Group Technical Services Ltd.

Contents of the Financial Statements
For The Year Ended 30th November 2022

West Group Technical Services Ltd.

Company Information
For The Year Ended 30th November 2022

DIRECTORS:	J Lyon Miss K L Lyon
SECRETARY:	
REGISTERED OFFICE:	8 Douglas Street Hamitlon Lanarkshire ML3 0BP
REGISTERED NUMBER:	SC549987 (Scotland)
ACCOUNTANTS:	J S Mackie & Co Ltd 8 Douglas Street Hamilton Lanarkshire ML3 0BP

Balance Sheet
30th November 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	**12,547**	16,546
CURRENT ASSETS			
Debtors	5	**64,823**	46,797
Cash at bank		**36,498**	21,581
		101,321	68,378
CREDITORS			
Amounts falling due within one year	6	**(58,664)**	(37,722)
NET CURRENT ASSETS		**42,657**	30,656
TOTAL ASSETS LESS CURRENT LIABILITIES		**55,204**	47,202
CREDITORS			
Amounts falling due after more than one year	7	**(28,907)**	(39,091)
NET ASSETS		**26,297**	8,111
CAPITAL AND RESERVES			
Called up share capital		**50**	50
Retained earnings		**26,247**	8,061
SHAREHOLDERS' FUNDS		**26,297**	8,111

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2022 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 notes form part of these financial statements

continued...

Balance Sheet - continued
30th November 2022

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 30th August 2023 and were signed on its behalf by:

J Lyon - Director

Notes to the Financial Statements
For The Year Ended 30th November 2022

1. **STATUTORY INFORMATION**

West Group Technical Services 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.

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.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2021 - 7) .

continued...

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st December 2021 and 30th November 2022	**26,733**
DEPRECIATION	
At 1st December 2021	**10,187**
Charge for year	**3,999**
At 30th November 2022	**14,186**
NET BOOK VALUE	
At 30th November 2022	**12,547**
At 30th November 2021	16,546

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	**64,823**	46,797

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts	**8,598**	3,098
Trade creditors	**27,356**	18,107
Taxation and social security	**18,384**	14,725
Other creditors	**4,326**	1,792
	58,664	37,722

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

	2022 £	2021 £
Bank loans	**28,907**	39,091

Report of the Accountants to the Directors of West Group Technical Services Ltd.

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.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30th November 2022 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

30th August 2023