

Abbreviated Accounts for the Year Ended 31 March 2016

for

West Bros (Builders) Limited

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for the Year Ended 31 March 2016

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West Bros (Builders) Limited

Company Information
for the Year Ended 31 March 2016

DIRECTORS:

Mr R M West
Mr D M West

SECRETARY:

Mr R M West

REGISTERED OFFICE:

c/o 3rd Floor
23 Pilkington Avenue
Sutton Coldfield
West Midlands
B72 1LA

REGISTERED NUMBER:

05774192 (England and Wales)

ACCOUNTANT:

K L Whitehouse Associates Ltd
Chartered Management Accountants
23 Pilkington Avenue
Sutton Coldfield
West Midlands
B72 1LA

Chartered Accountant's Report to the Board of Directors
on the Unaudited Financial Statements of
West Bros (Builders) Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to six) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of West Bros (Builders) Limited for the year ended 31 March 2016 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Chartered Institute of Management Accountants, I am subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the Board of Directors of West Bros (Builders) Limited, as a body, in accordance with my terms of engagement. My work has been undertaken solely to prepare for your approval the financial statements of West Bros (Builders) Limited and state those matters that I have agreed to state to the Board of Directors of West Bros (Builders) Limited, as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for my work or for this report.

It is your duty to ensure that West Bros (Builders) 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 West Bros (Builders) Limited. You consider that West Bros (Builders) Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of West Bros (Builders) Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.

K L Whitehouse Associates Ltd
Chartered Management Accountants
23 Pilkington Avenue
Sutton Coldfield
West Midlands
B72 1LA

3 November 2016

Abbreviated Balance Sheet
31 March 2016

	Notes	31.3.16 £	£	31.3.15 £	£
FIXED ASSETS					
Intangible assets	2		80,000		80,000
Tangible assets	3		9,010		5,336
			89,010		85,336
CURRENT ASSETS					
Stocks		29,051		30,011	
Debtors		17,914		1,602	
Cash at bank		3,867		2,968	
		50,832		34,581	
CREDITORS					
Amounts falling due within one year		53,006		60,162	
NET CURRENT LIABILITIES			(2,174)		(25,581)
TOTAL ASSETS LESS CURRENT LIABILITIES			86,836		59,755
CREDITORS					
Amounts falling due after more than one year			(42,402)		(39,055)
PROVISIONS FOR LIABILITIES			(1,802)		(1,067)
NET ASSETS			42,632		19,633
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			42,532		19,533
SHAREHOLDERS' FUNDS			42,632		19,633

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 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 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)

Abbreviated Balance Sheet - continued
31 March 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 3 November 2016 and were signed on its behalf by:

Mr R M West - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is subject to an impairment review every three years and amortised appropriately having due regard to its estimated value and remaining useful life.

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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

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 items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

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 the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

COST

At 1 April 2015
and 31 March 2016

NET BOOK VALUE

At 31 March 2016

At 31 March 2015

Total
£

80,000

80,000

80,000

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015	9,487
Additions	<u>5,439</u>
At 31 March 2016	<u>14,926</u>
DEPRECIATION	
At 1 April 2015	4,151
Charge for year	<u>1,765</u>
At 31 March 2016	<u>5,916</u>
NET BOOK VALUE	
At 31 March 2016	<u>9,010</u>
At 31 March 2015	<u>5,336</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:		
			31.3.16	31.3.15
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

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.