Registration number: 07150021

Westchem Services Ltd

Unaudited Abbreviated Accounts

for the Year Ended 29 February 2016

Harrison Salmon Associates
Chartered Certified Accountants
7 Towngate
Leyland
Lancashire
PR25 2EN

Westchem Services Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Westchem Services Ltd for the Year Ended 29 February 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Westchem Services Ltd for the year ended 29 February 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the Board of Directors of Westchem Services Ltd, as a body, in accordance with the terms of our engagement letterdated 26 March 2013. Our work has been undertaken solely to prepare for your approval the accounts of Westchem Services Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Westchem Services Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Westchem Services Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Westchem Services Ltd. You consider that Westchem Services Ltd 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 accounts of Westchem Services Ltd. 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 accounts.

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Harrison Salmon Associates
Chartered Certified Accountants
7 Towngate
Leyland
Lancashire
PR25 2EN
11 May 2016

Westchem Services Ltd
(Registration number: 07150021)
Abbreviated Balance Sheet at 29 February 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		-	21
Current assets			
Stocks		1,800	480
Debtors		56,968	47,219
Cash at bank and in hand		60,792	55,672
		119,560	103,371
Creditors: Amounts falling due within one year		(55,342)	(51,512)
Net current assets		64,218	51,859
Total assets less current liabilities		64,218	51,880
Creditors: Amounts falling due after more than one year		(26,345)	(41,878)
Provisions for liabilities		-	(4)
Net assets		37,873	9,998
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		37,872	9,997
Shareholders' funds		37,873	9,998

For the year ending 29 February 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 11 May 2016

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Mr Anthony Westwell
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquistion and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Asset class	Amortisation method and rate
Goodwill	4 years straight line basis

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	4 years straight line basis
Office equipment	4 years straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 March 2015	203,365	2,826	206,191
At 29 February 2016	203,365	2,826	206,191
Depreciation			
At 1 March 2015	203,365	2,805	206,170
Charge for the year	-	21	21
At 29 February 2016	203,365	2,826	206,191
Net book value			
At 29 February 2016	-	-	-
At 28 February 2015	-	21	21

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary Shares of £1 each	1	1	1	1

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.