

Registered number: SC192528

WEST MEMUS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

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WEST MEMUS LIMITED

The following reproduces the text of the report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WEST MEMUS LIMITED FOR THE YEAR ENDED 31 MARCH 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of West Memus 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 to us.

As a member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-april-2010>.

This report is made solely to the director of West Memus Limited in accordance with the terms of our engagement letter dated 18 March 2008. Our work has been undertaken solely to prepare for your approval the financial statements of West Memus Limited and state those matters that we have agreed to state to the director of West Memus Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-april-2010>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than West Memus Limited and its director for our work or for this report.

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

We have not been instructed to carry out an audit or review of the financial statements of West Memus Limited. 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 financial statements.

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EQ Accountants LLP
Chartered Accountants
Westby
64 West High Street
Forfar
Angus
DD8 1BJ

8 November 2016

WEST MEMUS LIMITED
REGISTERED NUMBER: SC192528

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2016

	Note	£	2016	£	£	2015	£
Debtors			245,636			244,786	
CREDITORS: amounts falling due within one year			(1,090)			(1,129)	
NET CURRENT ASSETS				244,546			243,657
TOTAL ASSETS LESS CURRENT LIABILITIES				244,546			243,657
CAPITAL AND RESERVES							
Called up share capital	2			100			100
Profit and loss account				244,446			243,557
SHAREHOLDERS' FUNDS				244,546			243,657

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 7 November 2016.



D L Laird
Director

The notes on page 3 form part of these financial statements.

WEST MEMUS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.3 Company's business

The company's business is estate management through participation in the partnership of Messrs D L Laird.

Income comprises the company's share in the partnership profits or losses for each year. The book value of the company's interest in Messrs D L Laird comprises the balance standing to its credit on the current account in the books of that business.

2. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100

3. DIRECTOR'S MATERIAL INTEREST

The director has a material interest in the arrangements specified in note 1.3 as a consequence of his interest as a partner in the partnership of Messrs D L Laird.

4. CONTROLLING PARTY

The company is ultimately controlled by the director, Mr David L Laird, who owns 100% of shares.