REGISTERED NUMBER: SC281968 (Scotland)

Abbreviated Accounts for the Year Ended 31 August 2016

for

Westgale Limited

Westgale Limited (Registered number: SC281968)

Contents of the Abbreviated Accounts for the Year Ended 31 August 2016

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	6

Westgale Limited

Company Information
for the Year Ended 31 August 2016

DIRECTORS:	A J Cunningham Ms C Hunter
REGISTERED OFFICE:	63 Midton Road Ayr Ayrshire KA7 2TN
REGISTERED NUMBER:	SC281968 (Scotland)
ACCOUNTANTS:	IDS and Co Chartered Accountants 38 Beansburn Kilmarnock Ayrshire KA3 1RL

Abbreviated Balance Sheet
31 August 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Tangible assets	2		**1,527,515**		1,518,009
CURRENT ASSETS					
Stocks		**25,000**		19,550	
Debtors		**577,202**		427,533	
Prepayments and accrued income		**14,345**		13,102	
Cash at bank and in hand		**353,497**		318,781	
		970,044		778,966	
CREDITORS					
Amounts falling due within one year		**451,915**		386,191	
NET CURRENT ASSETS			**518,129**		392,775
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,045,644**		1,910,784
CREDITORS					
Amounts falling due after more than one year			**(234,231)**		(314,888)
PROVISIONS FOR LIABILITIES			**(11,363)**		(6,419)
NET ASSETS			**1,800,050**		1,589,477
CAPITAL AND RESERVES					
Called up share capital	3		**100**		100
Other reserves			**96,612**		96,612
Profit and loss account			**1,703,338**		1,492,765
SHAREHOLDERS' FUNDS			**1,800,050**		1,589,477

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

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

(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 abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 August 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 12 May 2017 and were signed on its behalf by:

A J Cunningham - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 August 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 January 2015).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

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

Land and buildings	- not provided
Plant and machinery etc	- 33% on cost and 25% on reducing balance

Stocks and work in progress
Stocks are valued at the lower of cost and net realisable value

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account 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 the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2015	**1,659,986**
Additions	**47,802**
At 31 August 2016	**1,707,788**
DEPRECIATION	
At 1 September 2015	**141,977**
Charge for year	**38,296**
At 31 August 2016	**180,273**
NET BOOK VALUE	
At 31 August 2016	**1,527,515**
At 31 August 2015	1,518,009

continued...

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**31.8.16** **£**	31.8.15 £
100	Ordinary	£1	**100**	100

4. ULTIMATE CONTROLLING PARTY

The company is under the control of Alexander Cunningham due to his 51% shareholding.

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Westgale 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 two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Westgale Limited for the year ended 31 August 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 us.

As a practising 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.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Westgale Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Westgale Limited and state those matters that we have agreed to state to the Board of Directors of Westgale Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Westgale 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 Westgale Limited. You consider that Westgale Limited 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 financial statements of Westgale 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.

IDS and Co
Chartered Accountants
38 Beansburn
Kilmarnock
Ayrshire
KA3 1RL

12 May 2017

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.