

COMPANY REGISTRATION NUMBER 01105585

**REGISTRAR OF
COMPANIES**

**WESTBOURNE HYGIENE & MEDICAL LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR
30 NOVEMBER 2013**

BURGESS HODGSON

Chartered Accountants
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Canterbury
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TUESDAY



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25/02/2014

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COMPANIES HOUSE

WESTBOURNE HYGIENE & MEDICAL LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2013

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WESTBOURNE HYGIENE & MEDICAL LIMITED

ABBREVIATED BALANCE SHEET

30 NOVEMBER 2013

	Note	2013	2012
		£	£
FIXED ASSETS	2		
Tangible assets		1,053,706	1,084,758
CURRENT ASSETS			
Stocks		83,210	84,832
Debtors		144,342	140,641
Cash at bank and in hand		503	212
		<u>228,055</u>	<u>225,685</u>
CREDITORS: Amounts falling due within one year	3	<u>409,851</u>	<u>363,687</u>
NET CURRENT LIABILITIES		<u>(181,796)</u>	<u>(138,002)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		871,910	946,756
CREDITORS: Amounts falling due after more than one year	4	49,663	96,428
PROVISIONS FOR LIABILITIES		<u>6,800</u>	<u>6,800</u>
		<u>815,447</u>	<u>843,528</u>

The Balance sheet continues on the following page

The notes on pages 3 to 5 form part of these abbreviated accounts.

WESTBOURNE HYGIENE & MEDICAL LIMITED**ABBREVIATED BALANCE SHEET** *(continued)***30 NOVEMBER 2013**

	Note	2013 £	2012 £
CAPITAL AND RESERVES			
Called-up equity share capital	6	550	550
Revaluation reserve		567,869	585,615
Profit and loss account		247,028	257,363
SHAREHOLDERS' FUNDS		<u>815,447</u>	<u>843,528</u>

For the year ended 30 November 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Director's responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

These abbreviated accounts were approved and signed by the director and authorised for issue on

14/2/14



B D WETZEL

Company Registration Number 01105585

WESTBOURNE HYGIENE & MEDICAL LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 NOVEMBER 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Freehold Property	- 2% Straight line basis
Leasehold Property	- 2% Straight line basis
Fixtures & Fittings	- 15% and 25% Reducing balance basis
Motor Vehicles	- 25% Reducing balance basis

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

WESTBOURNE HYGIENE & MEDICAL LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 NOVEMBER 2013

1. ACCOUNTING POLICIES *(continued)***Deferred taxation**

Provision is made for deferred tax on all timing differences in accordance with FRS 19

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

2. FIXED ASSETS

	Tangible Assets £
COST OR VALUATION	
At 1 December 2012	2,050,974
Additions	49,717
Disposals	(42,992)
At 30 November 2013	<u>2,057,699</u>
DEPRECIATION	
At 1 December 2012	966,216
Charge for year	60,688
On disposals	(22,911)
At 30 November 2013	<u>1,003,993</u>
NET BOOK VALUE	
At 30 November 2013	<u>1,053,706</u>
At 30 November 2012	<u>1,084,758</u>

3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company

	2013 £	2012 £
Bank loans and overdrafts	<u>145,219</u>	<u>118,809</u>

4. CREDITORS: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company

	2013 £	2012 £
Bank loans and overdrafts	<u>36,739</u>	<u>93,469</u>

WESTBOURNE HYGIENE & MEDICAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2013

5. TRANSACTIONS WITH THE DIRECTOR

At the year end the company was owed £2,459 by Mr B Wetzel (2012 £117 owed to Mr B Wetzel) No interest was charged on the balance The balance was repaid after the year end This was the maximum amount outstanding during the year

6. SHARE CAPITAL

Authorised share capital:

	2013	2012
	£	£
350 'A' Ordinary shares shares of £1 each	350	350
200 'B' Ordinary shares shares of £1 each	200	200
200 'C' Ordinary shares shares of £1 each	200	200
250 Ordinary shares shares of £1 each	250	250
	<u>1,000</u>	<u>1,000</u>

Allotted and called up:

	2013		2012	
	No	£	No	£
'A' Ordinary shares shares fully paid of £1 each	350	350	350	350
'C' Ordinary shares shares fully paid of £1 each	200	200	200	200
	<u>550</u>	<u>550</u>	<u>550</u>	<u>550</u>