

COMPANY REGISTRATION NUMBER 01105585

WESTBOURNE HYGIENE & MEDICAL LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR
30 NOVEMBER 2015



BURGESS HODGSON LLP

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WESTBOURNE HYGIENE & MEDICAL LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2015

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WESTBOURNE HYGIENE & MEDICAL LIMITED

ABBREVIATED BALANCE SHEET

30 NOVEMBER 2015

	Note	2015	2014
		£	£
FIXED ASSETS	2		
Tangible assets		827,531	117,783
CURRENT ASSETS			
Stocks		98,634	89,609
Debtors		193,348	200,734
Cash at bank and in hand		32,309	562,301
		<u>324,291</u>	<u>852,644</u>
CREDITORS: Amounts falling due within one year	3	<u>222,638</u>	<u>226,083</u>
NET CURRENT ASSETS		<u>101,653</u>	<u>626,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>929,184</u>	<u>744,344</u>
CREDITORS: Amounts falling due after more than one year	4	343,736	25,938
PROVISIONS FOR LIABILITIES		<u>11,000</u>	<u>16,600</u>
		<u>574,448</u>	<u>701,806</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 2015**

	Note	2015 £	£	2014 £	£
CAPITAL AND RESERVES					
Called up equity share capital	6		550		550
Profit and loss account			<u>573,898</u>		<u>701,256</u>
SHAREHOLDERS' FUNDS			<u>574,448</u>		<u>701,806</u>

For the year ended 30 November 2015 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 responsibilities 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 14/04/2016



.....
B D Wetzel

Company Registration Number: 01105585

WESTBOURNE HYGIENE & MEDICAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2015

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 2015

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	
At 1 December 2014	238,930
Additions	779,802
Disposals	<u>(59,629)</u>
At 30 November 2015	<u>959,103</u>
DEPRECIATION	
At 1 December 2014	121,147
Charge for year	38,988
On disposals	<u>(28,563)</u>
At 30 November 2015	<u>131,572</u>
NET BOOK VALUE	
At 30 November 2015	<u>827,531</u>
At 30 November 2014	<u>117,783</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:

	2015 £	2014 £
Bank loans and overdrafts	<u>11,796</u>	<u>-</u>

WESTBOURNE HYGIENE & MEDICAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2015

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:

	2015	2014
	£	£
Bank loans and overdrafts	<u>321,527</u>	<u>-</u>

5. TRANSACTIONS WITH THE DIRECTOR

At the year end the company was owed £69,633 by Mr B Wetzel (2014: £64,737 owed by Mr B Wetzel). Interest accrues on the balance. The interest charged during the year was £1,986. The balance due at the year end was the maximum amount outstanding during the year. During the period net advances of £4,896 were made to Mr B D Wetzel.

6. SHARE CAPITAL

Authorised share capital:

	2015	2014
	£	£
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:

	2015		2014	
	No	£	No	£
'A' Ordinary shares shares fully paid of £1 each	350	350	350	350
'C' Ordinary shares shares fully paid of £1 each	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
	<u>550</u>	<u>550</u>	<u>550</u>	<u>550</u>