

REGISTERED NUMBER: 02813873

**WESTBURY ESTATES LIMITED**  
**ABBREVIATED AUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013**

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COMPANIES HOUSE

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FOR THE YEAR ENDED 31 MARCH 2013**

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**REPORT OF THE INDEPENDENT AUDITORS TO  
WESTBURY ESTATES LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages two to four, together with the full financial statements of Westbury Estates Limited for the year ended 31 March 2013 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Elaine Dyer BA CA (Senior Statutory Auditor)  
for and on behalf of Martin Aitken & Co Ltd  
Statutory Auditor  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

20 December 2013

**WESTBURY ESTATES LIMITED (REGISTERED NUMBER 02813873)**

**ABBREVIATED BALANCE SHEET  
31 MARCH 2013**

	Notes	2013 £	2012 £
<b>CURRENT ASSETS</b>			
Debtors		-	20
Cash at bank		118	80
		<u>118</u>	<u>100</u>
<b>CREDITORS</b>			
Amounts falling due within one year		18	-
		<u>100</u>	<u>100</u>
<b>NET CURRENT ASSETS</b>			
		<u>100</u>	<u>100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>100</u>	<u>100</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	100	100
<b>SHAREHOLDERS' FUNDS</b>		<u>100</u>	<u>100</u>

The notes form part of these abbreviated accounts

**WESTBURY ESTATES LIMITED (REGISTERED NUMBER: 02813873)**

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2013**

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 20 December 2013 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'H S Fields', is written over the printed name.

H S Fields - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2013**

**1 ACCOUNTING POLICIES**

**Accounting convention**

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

**Deferred tax**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. In accordance with Financial Reporting Standard for Smaller Entities (effective April 2008), deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**2 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid  
Number Class

		Nominal value	2013 £	2012 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**3 ULTIMATE PARENT COMPANY**

In the opinion of the directors, Aspin Estates Limited is the company's ultimate parent company. Aspin Estates Limited is registered in Scotland.