

Registered number
02125888

Westrose Leisure Limited

Abbreviated Accounts

30 September 2012

Westrose Leisure Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Westrose Leisure Limited Year ended 30 September 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Westrose Leisure Limited Year ended 30 September 2012 which comprise of 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 in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation.

Neal Frain
Chartered Accountants
53 York Street
Heywood
Lancs
OL10 4NR

12 June 2013

Westrose Leisure Limited**Registered number:** 02125888**Abbreviated Balance Sheet
as at 30 September 2012**

| | Notes | 2012 £ | 2011 £ |
|--|-------|----------------------|----------------------|
| Fixed assets | | | |
| Tangible assets | 2 | 299,217 | 293,182 |
| Current assets | | | |
| Stocks | | 9,147 | 11,506 |
| Debtors | | 1,022 | 33,211 |
| Cash at bank and in hand | | 13,072 | 13,756 |
| | | <u>23,241</u> | <u>58,473</u> |
| Creditors: amounts falling due within one year | | (196,423) | (176,101) |
| Net current liabilities | | <u>(173,182)</u> | <u>(117,628)</u> |
| Total assets less current liabilities | | <u>126,035</u> | <u>175,554</u> |
| Creditors: amounts falling due after more than one year | | (106,484) | (112,411) |
| Net assets | | <u><u>19,551</u></u> | <u><u>63,143</u></u> |
| Capital and reserves | | | |
| Called up share capital | 3 | 2 | 2 |
| Profit and loss account | | 19,549 | 63,141 |
| Shareholders' funds | | <u><u>19,551</u></u> | <u><u>63,143</u></u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

G F Rawlinson

Director

Approved by the board on 12 June 2013

Westrose Leisure Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2012

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

| | |
|----------------------------------|----------------------|
| Buildings | 1% reducing balance |
| Fixtures, fittings and equipment | 15% reducing balance |

Stocks

Stock is valued at the lower of cost and net realisable value.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

£

Cost

| | |
|----------------------|----------------|
| At 1 October 2011 | 386,382 |
| Additions | 14,700 |
| Disposals | 19,280 |
| At 30 September 2012 | <u>420,362</u> |

Depreciation

| | |
|----------------------|----------------|
| At 1 October 2011 | 93,200 |
| Charge for the year | 8,665 |
| On disposals | 19,280 |
| At 30 September 2012 | <u>121,145</u> |

Net book value

| | |
|----------------------|----------------|
| At 30 September 2012 | <u>299,217</u> |
|----------------------|----------------|

At 30 September 2011

293,182

| 3 Share capital | Nominal value | 2012 Number | 2012 £ | 2011 £ |
|-------------------------------------|----------------------|--------------------|---------------|---------------|
| Allotted, called up and fully paid: | | | | |
| Ordinary shares | £1 each | 2 | <u>2</u> | <u>2</u> |

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