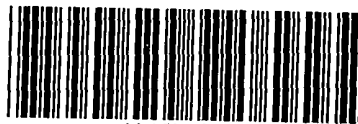


REGISTERED NUMBER: 02793000 (England and Wales)

**Abbreviated Unaudited Accounts**  
**For The Year Ended 31 December 2014**  
**for**  
**Western Arable Services Limited**

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COMPANIES HOUSE

**Western Arable Services Limited**  
**Company Information**  
**For The Year Ended 31 December 2014**

<b>DIRECTORS:</b>	P H Smith J E Russell Mrs C Russell Mrs H J Smith
<b>SECRETARY:</b>	P H Smith
<b>REGISTERED OFFICE:</b>	Goodridge Court Goodridge Avenue Gloucester Gloucestershire GL2 5EN
<b>REGISTERED NUMBER:</b>	02793000 (England and Wales)
<b>ACCOUNTANTS:</b>	Kingscott Dix Limited Chartered Accountants Goodridge Court Goodridge Avenue Gloucester Gloucestershire GL2 5EN
<b>BANKERS:</b>	National Westminster Bank Plc 21 Eastgate Street Gloucester GL1 1NH
<b>SOLICITORS:</b>	Langley Wellington Royal House 60 Bruton Way Gloucester GL1 1EP

**Western Arable Services Limited (Registered number: 02793000)**

**Abbreviated Balance Sheet**  
**31 December 2014**

	Notes	31.12.14 £	£	31.12.13 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		73,198		91,756
<b>CURRENT ASSETS</b>					
Stocks		91,384		225,347	
Debtors		1,599,076		1,493,108	
Cash in hand		1,610		1,760	
		<u>1,692,070</u>		<u>1,720,215</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>1,419,526</u>		<u>1,426,915</u>	
<b>NET CURRENT ASSETS</b>			<u>272,544</u>		<u>293,300</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>345,742</u>		<u>385,056</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		(62,412)		(73,076)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(2,450)</u>		<u>(4,430)</u>
<b>NET ASSETS</b>			<u><u>280,880</u></u>		<u><u>307,550</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		102,500		102,500
Profit and loss account			<u>178,380</u>		<u>205,050</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>280,880</u></u>		<u><u>307,550</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

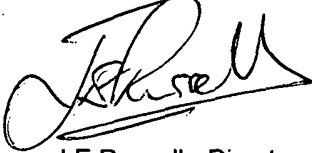
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial 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

**Abbreviated Balance Sheet - continued**  
**31 December 2014**

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 25 September 2015 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J E Russell', with a stylized flourish at the end.

J E Russell - Director

**Notes to the Abbreviated Accounts**  
**For The Year Ended 31 December 2014**

**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 April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost

**Stocks**

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

**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**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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.

**Notes to the Abbreviated Accounts - continued**  
**For The Year Ended 31 December 2014**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2014	222,396
Additions	14,173
Disposals	(1,000)
	<hr/>
At 31 December 2014	235,569
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2014	130,640
Charge for year	32,731
Eliminated on disposal	(1,000)
	<hr/>
At 31 December 2014	162,371
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2014	73,198
	<hr/>
At 31 December 2013	91,756
	<hr/>

**3. CREDITORS**

Creditors include an amount of £474,594 (31.12.13 - £500,761) for which security has been given.

**4. CALLED UP SHARE CAPITAL**

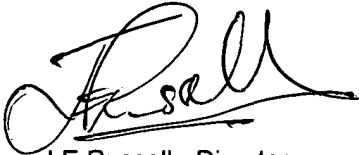
Allotted, issued and fully paid:		Nominal value:	31.12.14 £	31.12.13 £
Number:	Class:			
100,000	Ordinary "A"	£1	100,000	100,000
2,500	Ordinary "B"	£1	2,500	2,500
			<hr/>	<hr/>
			102,500	102,500
			<hr/>	<hr/>

**Statement by the Directors**  
**on the Unaudited Financial Statements of**  
**Western Arable Services Limited**

We confirm that as directors we have met our duty in accordance with the Companies Act 2006 to:

- ensure that the company has kept proper accounting records;
- prepare financial statements which give a true and fair view of the state of the company as at 31 December 2014 and of its loss for that period in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008); and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

**ON BEHALF OF THE BOARD:**

A handwritten signature in black ink, appearing to read 'J E Russell', with a stylized flourish at the end.

J E Russell - Director

25 September 2015

**Chartered Accountants' Independent Assurance Report**  
**to the Board of Directors**  
**on the Unaudited Financial Statements of**  
**Western Arable Services Limited**

We have performed certain procedures in respect of the company's unaudited financial statements for the year ended 31 December 2014 on pages three to ten, made enquiries of the company's directors and assessed accounting policies adopted by the directors, in order to gather sufficient evidence for our conclusion in this report.

This report is made solely to the company's directors, as a body, in accordance with our terms of engagement. It has been released to the directors on the basis that this report shall not be copied, referred to or disclosed, in whole (save for the directors' own internal purposes or as may be required by law or by a competent regulator) or in part, without our prior written consent. Our work has been undertaken so that we might state to the directors those matters that we have agreed to state to them in this 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 and the company's directors as a body for our work, for this report or the conclusions we have formed.

**Respective responsibilities**

You have confirmed that you have met your duty as set out in the directors' statement on page eleven. You consider that the company is exempt from the statutory requirement for an audit for the year. Our responsibility is to form and express an independent conclusion, based on the work carried out, to you on the financial statements.

**Scope**

We conducted our engagement in accordance with the Institute of Chartered Accountants in England & Wales Interim Technical Release AAF 03/06. Our work was based primarily upon enquiry, analytical procedures and assessing accounting policies in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). If we considered it to be necessary, we also performed limited examination of evidence relevant to certain balances and disclosures in the financial statements where we became aware of matters that might indicate a risk of material misstatement in the financial statements.

The terms of our engagement exclude any requirement to carry out a comprehensive assessment of the risks of material misstatement, a consideration of fraud, laws, regulations or internal controls, and we have not done so. We are not required to, and we do not, express an audit opinion on these financial statements.

**Conclusion**

Based on our work, nothing has come to our attention to refute the directors' confirmation that in accordance with the Companies Act 2006 the financial statements give a true and fair view of the state of the company's affairs as at 31 December 2014 and of its loss for the year then ended and have been properly prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

25 September 2015