

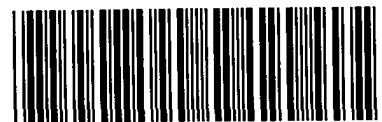
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**WESTMOOR HOMES LIMITED**

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**Abbreviated accounts**  
**for the year ended 31 December 2014**

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COMPANIES HOUSE

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## WESTMOOR HOMES LIMITED

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### Independent auditors' report to Westmoor Homes Limited under section 449 of the Companies Act 2006

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We have examined the abbreviated accounts, which comprise the Balance sheet and the related notes, together with the financial statements of Westmoor Homes Limited for the year ended 31 December 2014 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.

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 are properly prepared.

#### OPINION ON FINANCIAL STATEMENTS

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 which comprise the Balance sheet and the related notes have been properly prepared in accordance with the regulations made under that section.



Mike Jackson (Senior statutory auditor)  
for and on behalf of

**For and on behalf**  
**Hurst & Company Accountants LLP**  
Lancashire Gate  
21 Tiviot Dale  
Stockport  
Cheshire  
SK1 1TD

1 July 2015

**WESTMOOR HOMES LIMITED**  
Registered number: 3507371

**Abbreviated balance sheet  
as at 31 December 2014**

	Note	£	2014 £	£	2013 £
<b>CURRENT ASSETS</b>					
Debtors		1,001		49,441	
Cash at bank		264		435	
		<u>1,265</u>		<u>49,876</u>	
<b>CREDITORS:</b> amounts falling due within one year	2	<u>(222,928)</u>		<u>(258,542)</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(221,663)</u>		<u>(208,666)</u>
<b>NET LIABILITIES</b>			<u>(221,663)</u>		<u>(208,666)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		1		1
Profit and loss account			<u>(221,664)</u>		<u>(208,667)</u>
<b>SHAREHOLDERS' DEFICIT</b>			<u>(221,663)</u>		<u>(208,666)</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 26 June 2015.

  
**D C Annetts**  
Director

The notes on pages 3 to 4 form part of these financial statements.

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## WESTMOOR HOMES LIMITED

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### Notes to the abbreviated accounts for the year ended 31 December 2014

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with applicable accounting standards.

##### 1.2 Cash flow

The company has taken advantage of the exemption conferred by Financial Reporting Standard 1 'Cash Flow Statements (Revised 1996)' not to prepare a cash flow statement on the grounds that it is a 'small' company under the Companies Act 2006.

##### 1.3 Going concern

The financial statements have been prepared on a going concern basis which the directors believe to be appropriate for the following reasons.

The company has a loan totalling £166,084 (2013 - £201,229) owed to Whittington Investments LLP. The business has confirmed that it will not recall its loan for a period of not less than twelve months from the date of signing these financial statements and that they do not presently have any intention to withdraw this support subsequent to that twelve month period.

##### 1.4 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

##### 1.5 Related Party

The company is a wholly owned subsidiary of Westmoor Developments Limited and has taken advantage of the exemption conferred by Financial Reporting Standard 8 'Related party disclosures' not to disclose transactions with Westmoor Developments Limited or other wholly owned subsidiaries within the group.

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## WESTMOOR HOMES LIMITED

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### Notes to the abbreviated accounts for the year ended 31 December 2014

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#### 2. CREDITORS:

##### Amounts falling due within one year

Other loans are secured by debentures containing full fixed and floating charges over the assets of the company.

#### 3. SHARE CAPITAL

	2014 £	2013 £
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1	<u>1</u>	<u>1</u>

#### 4. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The company is wholly owned by Westmoor Developments Limited, its parent undertaking. At 31 December 2014 the largest and smallest group in which the results of the company are consolidated is that headed by Pemberstone Ventures Limited, incorporated in England and Wales. The consolidated accounts of this Company are available to the public and may be obtained from Whittington Hall, Whittington Road, Worcester, WR5 2ZX. No other group accounts include the results of the company.