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Registration number NI044252

Westmount Construction Ltd

Abbreviated accounts

for the year ended 31 October 2007

Westmount Construction Ltd

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Westmount Construction Ltd

**Accountants' report on the unaudited financial statements to the director of
Westmount Construction Ltd**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2007 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

BS + Co.

**Bryan Steenson & Co
Accountants
11 Loy Street
Cookstown
Co Tyrone
BT80 8PZ**

Date: 5 August 2008

Westmount Construction Ltd

**Abbreviated balance sheet
as at 31 October 2007**

		2007		2006	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		92,686		15,542
Current assets					
Stocks and W.I.P.		634,904		63,230	
Debtors		745		2,787	
Cash at bank and in hand		4,508		2,944	
		<u>640,157</u>		<u>68,961</u>	
Creditors: amounts falling due within one year		<u>(262,720)</u>		<u>(84,083)</u>	
Net current assets/(liabilities)			<u>377,437</u>		<u>(15,122)</u>
Total assets less current liabilities			470,123		420
Creditors: amounts falling due after more than one year			<u>(486,847)</u>		<u>-</u>
Net (liabilities)/assets			<u>(16,724)</u>		<u>420</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			<u>(16,725)</u>		<u>419</u>
Shareholders' funds			<u>(16,724)</u>		<u>420</u>

The director's statements required by Article 257B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Westmount Construction Ltd

Abbreviated balance sheet (continued)

**Director's statements required by Article 257B(4)
for the year ended 31 October 2007**

In approving these abbreviated accounts as director of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Article 257A(1) of the Companies (Northern Ireland) Order 1986 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Article 257B(2) requesting that an audit be conducted for the year ended 31 October 2007 and

(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Article 229, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Article 234 and which otherwise comply with the provisions of the Companies (Northern Ireland) Order relating to financial statements, so far as applicable to the company.

In preparing these abbreviated accounts we have relied on the exemptions for individual financial statements conferred by Part VIII of the Companies (Northern Ireland) Order 1986 on the grounds that the company is entitled to the benefit of those exemptions as a small sized company.

The abbreviated accounts were approved by the Board on 5 August 2008 and signed on its behalf by



Robert S Greer
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Westmount Construction Ltd

Notes to the abbreviated financial statements for the year ended 31 October 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No depreciation is charged on Freehold Land & Buildings
Plant and machinery	-	20% Reducing balance

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock and work in progress

Work in progress is valued at the lower of cost and net realisable value.

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 November 2006	18,150
Additions	94,300
Disposals	(2,500)
At 31 October 2007	<u>109,950</u>
Depreciation	
At 1 November 2006	2,608
Charge for year	14,656
At 31 October 2007	<u>17,264</u>
Net book values	
At 31 October 2007	<u>92,686</u>
At 31 October 2006	<u>15,542</u>

Westmount Construction Ltd

**Notes to the abbreviated financial statements
for the year ended 31 October 2007**

..... continued

3. Share capital	2007	2006
	£	£
Authorised		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>