

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2017**  
**for**  
**West Technical Consultants Limited**

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**for the Year Ended 31 March 2017**

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**West Technical Consultants Limited**

**Company Information**  
**for the Year Ended 31 March 2017**

**DIRECTORS:** J Hughes  
Dr G Hughes

**SECRETARY:** Dr G Hughes

**REGISTERED OFFICE:** 5 Chapel Place  
Montrose  
DD10 8HB

**REGISTERED NUMBER:** SC183721 (Scotland)

**ACCOUNTANTS:** MMG Archbold  
Chartered Accountants  
182 High Street  
Montrose  
ANGUS  
DD10 8PH

**BANKERS:** The Royal Bank of Scotland  
30 Sylvania Way South  
Clyde Regional Centre  
Clydebank  
G81 1TS

**West Technical Consultants Limited (Registered number: SC183721)**

**Balance Sheet**  
**31 March 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		373		498
<b>CURRENT ASSETS</b>					
Debtors	5	16,587		13,105	
Cash at bank and in hand		<u>109,372</u>		<u>71,766</u>	
		125,959		84,871	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>22,708</u>		<u>20,547</u>	
<b>NET CURRENT ASSETS</b>			<u>103,251</u>		<u>64,324</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>103,624</u>		<u>64,822</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		98		98
Retained earnings	8		<u>103,526</u>		<u>64,724</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>103,624</u>		<u>64,822</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 9 November 2017 and were signed on its behalf by:

Dr G Hughes - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2017**

**1. STATUTORY INFORMATION**

West Technical Consultants Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**Turnover**

Turnover and profit on ordinary activities before taxation are attributable to health and safety consultancy.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Equipment	- 25% on reducing balance

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss 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 profit or loss in the period to which they relate.

**Contracts for services**

Where the substance of a contract is that the contractual obligations are performed gradually over time, revenue is recognised as contract activity progresses to reflect the partial performance of our contractual obligations. The amount of revenue included reflects the accrual of the right to consideration as contract activity progresses by reference to value of the work performed.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2017**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Equipment £	Totals £
<b>COST</b>			
At 1 April 2016 and 31 March 2017	<u>6,693</u>	<u>26,575</u>	<u>33,268</u>
<b>DEPRECIATION</b>			
At 1 April 2016	6,585	26,185	32,770
Charge for year	<u>27</u>	<u>98</u>	<u>125</u>
At 31 March 2017	<u>6,612</u>	<u>26,283</u>	<u>32,895</u>
<b>NET BOOK VALUE</b>			
At 31 March 2017	<u>81</u>	<u>292</u>	<u>373</u>
At 31 March 2016	<u>108</u>	<u>390</u>	<u>498</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	-	9,807
Other debtors	<u>16,587</u>	<u>3,298</u>
	<u>16,587</u>	<u>13,105</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Taxation and social security	16,079	7,098
Other creditors	<u>6,629</u>	<u>13,449</u>
	<u>22,708</u>	<u>20,547</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2017	2016
Number:	Class:	Nominal value:	£	£
98	Ordinary	£1	<u>98</u>	<u>98</u>

**8. RESERVES**

	Retained earnings £
At 1 April 2016	64,724
Profit for the year	62,802
Dividends	<u>(24,000)</u>
At 31 March 2017	<u>103,526</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2017**

**9. RELATED PARTY DISCLOSURES**

**J Hughes**

Directors and an equal shareholder.

J Hughes operated a director's loan throughout the year where he was advanced £12,257 and repaid £3,543 to the company. The loan is operated on an interest free basis.

	2017	2016
	£	£
Amount due to related party at the balance sheet date	<u>3,544</u>	<u>12,257</u>

**Dr G Hughes**

Directors and an equal shareholder.

G Hughes operated a director's loan throughout the year where she was advanced £513 and repaid £1,833 to the company. The loan is operated on an interest free basis.

	2017	2016
	£	£
Amount due to related party at the balance sheet date	<u>1,834</u>	<u>513</u>

**10. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is J & G Hughes.

**11. FIRST YEAR ADOPTION**

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective from 1st January 2015) as at 1st April 2015.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.