

**REGISTERED NUMBER: SC331208 (Scotland)**

**Unaudited Financial Statements**  
**for the Year Ended 30 September 2017**  
**for**  
**Westhaven Project Developments Ltd.**

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for the Year Ended 30 September 2017**

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**Westhaven Project Developments Ltd.**

**Company Information  
for the Year Ended 30 September 2017**

**DIRECTORS:**

A J Patterson  
Mrs K Buchan

**SECRETARY:**

Mrs K Buchan

**REGISTERED OFFICE:**

7 William Street  
Cairnbulg  
Fraserburgh  
Aberdeenshire  
AB43 8WS

**REGISTERED NUMBER:**

SC331208 (Scotland)

**ACCOUNTANTS:**

SBP  
Accountants  
Glebefield House  
21 Links Terrace  
Peterhead  
Aberdeenshire  
AB42 2XA

**Balance Sheet**  
**30 September 2017**

	Notes	30.9.17 £	30.9.16 £
<b>CURRENT ASSETS</b>			
Debtors	4	8,000	-
Cash at bank		<u>7,369</u>	<u>15,428</u>
		<b>15,369</b>	<b>15,428</b>
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>8,643</u>	<u>8,270</u>
<b>NET CURRENT ASSETS</b>		<u><b>6,726</b></u>	<u><b>7,158</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>6,726</b></u>	<u><b>7,158</b></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		3	3
Retained earnings		<u>6,723</u>	<u>7,155</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>6,726</b></u>	<u><b>7,158</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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 28 June 2018 and were signed on its behalf by:

A J Patterson - Director

**Notes to the Financial Statements  
for the Year Ended 30 September 2017**

**1. STATUTORY INFORMATION**

Westhaven Project Developments Ltd. 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 financial statements for the year ended 30 September 2017 are the first financial statements that comply with FRS102 Section 1A small entities. The date of transition is 1 October 2015. The transition has resulted in a small number of changes in accounting policies to those used previously.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative costs.

**Taxation**

Taxation for the year comprises current tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL.

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

	30.9.17	30.9.16
	£	£
Other debtors	<u>8,000</u>	<u>-</u>

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

	30.9.17	30.9.16
	£	£
Other creditors	<u>8,643</u>	<u>8,270</u>

**6. RELATED PARTY DISCLOSURES**

Loans from the Directors totalling £7,897 (2016: £7,897) are included within the creditors figure per Note 5. There are no specific terms of repayment and no interest is accrued.

The balance of 'Other debtors' comprises a loan of £8,000 which was made to the company of 'North East Plans Ltd' during the 2016/17 financial year. The director, Mr A.Patterson, is also a director of 'North East Plans Ltd'. There are no specific terms of repayment and no interest is accrued.

**7. ULTIMATE CONTROLLING PARTY**

The company is controlled by the directors who between them hold 100% of the issued share capital.

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.