Registration number: 8349749

Lorockmor Working Dogs Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 January 2016

West House Accountants
Chartered Accountants
14 High Street
Tettenhall
Wolverhampton
West Midlands
WV6 8QT

Lorockmor Working Dogs Limited
(Registration number: 8349749)
Abbreviated Balance Sheet at 31 January 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		2,791	2,481
Current assets			
Stocks		16,448	15,273
Debtors		3,500	2,000
Cash at bank and in hand		629	226
		20,577	17,499
Creditors: Amounts falling due within one year		(37,261)	(27,984)
Net current liabilities		(16,684)	(10,485)
Net liabilities		(13,893)	(8,004)
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(13,993)	(8,104)
Shareholders' deficit		(13,893)	(8,004)

For the year ending 31 January 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the director on 11 October 2016

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I M Morgan
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Going concern

The financial statements have been prepared on a going concern basis. The company's future is dependent upon the ongoing support of the company's director. If the company was unable to pay its debts as they fall due then fixed assets would have to be restated as current assets and there may be additional liabilities associated with winding up the company. The director considers it appropriate to prepare the accounts on a going concern basis. The financial statements do not include any adjustments that would result from any adjustments that would result from a withdrawal of this support.

Turnover

Turnover represents amounts chargeable in respect of the sale of dogs and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Training equipment	33% p.a. straight line basis

Stock

Stock is valued at purchase costs, or insemination costs plus additional maternal feed costs in excess of maintenance plus costs of rearing to the valuation date, or maturity if earlier, including feed costs, vets fees including drugs and training costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 February 2015	5,283	5,283
Additions	2,395	2,395
At 31 January 2016	7,678	7,678
Depreciation		
At 1 February 2015	2,802	2,802
Charge for the year	2,085	2,085
At 31 January 2016	4,887	4,887
Net book value		
At 31 January 2016	2,791	2,791
At 31 January 2015	2,481	2,481

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

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.