Registered number
10141721

Pawsitive Dawgs Limited

Filleted Accounts

30 April 2017

Pawsitive Dawgs Limited

Registered number: 10141721

Balance Sheet

as at 30 April 2017

	Notes		2017
			£
Fixed assets			
Intangible assets	3		16,320
Current assets			
Cash at bank and in hand		321	
Creditors: amounts falling due within one year	4	(23,301)	
Net current liabilities			(22,980)
Net liabilities			(6,660)
Capital and reserves			
Called up share capital			10
Profit and loss account			(6,670)
Shareholder's funds			(6,660)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

H Jenkins

Director

Approved by the board on 5 January 2018

Pawsitive Dawgs Limited

Notes to the Accounts

for the period from 22 April 2016 to 30 April 2017

1 Accounting policies

Going concern

The accounts have been prepared on a going concern basis. This is dependent upon the continued support of the director.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2017
	Number

Average number of persons employed by the company	1

3 Intangible fixed assets

	£
Franchise fees:	
Cost	
Additions	20,400
At 30 April 2017	20,400
Amortisation	
Provided during the period	4,080
At 30 April 2017	4,080
Net book value	
At 30 April 2017	16,320

Franchise fees are being written off in equal annual instalments over their estimated economic life of 5 years.

4 Creditors: amounts falling due within one year

	2017 £
Other creditors	23,301

5 Other information

Pawsitive Dawgs Limited is a private company limited by shares and incorporated in England. Its registered office is:

9 Park Road West

Stourbridge

DY8 3NG

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