

Registered number: SC200747

AYRSHIRE VETERINARY SERVICES LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2012



AYRSHIRE VETERINARY SERVICES LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
UNAUDITED ABBREVIATED ACCOUNTS OF AYRSHIRE VETERINARY SERVICES LIMITED**

To the board of directors on the preparation of the unaudited abbreviated accounts of Ayrshire Veterinary Services Limited for the year ended 31 October 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Ayrshire Veterinary Services Limited for the year ended 30 November 2012 which comprise the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the board of directors of Ayrshire Veterinary Services Limited, as a body, in accordance with the terms of our engagement letter dated 20 June 2013. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Ayrshire Veterinary Services Limited and state those matters that we have agreed to state to the board of directors of Ayrshire Veterinary Services Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ayrshire Veterinary Services Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Ayrshire Veterinary Services Limited has kept adequate accounting records and to prepare abbreviated accounts that give a true and fair view of the assets, liabilities and financial position and profit of Ayrshire Veterinary Services Limited. You consider that Ayrshire Veterinary Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Ayrshire Veterinary Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



BDO LLP
Edinburgh
United Kingdom

30 August 2013

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

AYRSHIRE VETERINARY SERVICES LIMITED
REGISTERED NUMBER: SC200747

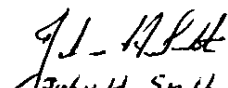
ABBREVIATED BALANCE SHEET
AS AT 31 OCTOBER 2012

	Note	£	2012 £	£	2011 £
FIXED ASSETS					
Tangible assets	2		51,230		51,640
CURRENT ASSETS					
Stocks		-		3,150	
Debtors		295,318		293,726	
Cash at bank		99		-	
		<u>295,417</u>		<u>296,876</u>	
CREDITORS: amounts falling due within one year		<u>(25,595)</u>		<u>(30,403)</u>	
NET CURRENT ASSETS			<u>269,822</u>		<u>266,473</u>
NET ASSETS			<u>321,052</u>		<u>318,113</u>
CAPITAL AND RESERVES					
Called up share capital			240,000		240,000
Profit and loss account			<u>81,052</u>		<u>78,113</u>
			<u>321,052</u>		<u>318,113</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 October 2012 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 30 August 2013.


John H. Smith
 Director

The notes on page 3 form part of these financial statements.

AYRSHIRE VETERINARY SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2012

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 April 2008).

1.2 Turnover

Turnover comprises the invoiced value of goods and services supplied during the year, net of Value Added Tax.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land & buildings	-	not depreciated
Motor vehicles	-	25% reducing balance

Freehold land & buildings are not depreciated because the directors are of the opinion that, given the location of the properties concerned, the residual value is greater than the carrying value and any depreciation would not be material.

1.4 Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is determined on a first in first out basis, and includes all direct costs incurred. Net realisable value is based on estimated selling price allowing for all further costs of completion and disposal.

1.5 Deferred taxation

Full provision is made at the current rate for deferred tax in respect to all timing differences.

Deferred tax assets and liabilities are not discounted.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 November 2011 and 31 October 2012	<u>66,245</u>
Depreciation	
At 1 November 2011	14,605
Charge for the year	<u>410</u>
At 31 October 2012	<u>15,015</u>
Net book value	
At 31 October 2012	<u>51,230</u>
At 31 October 2011	<u>51,640</u>