Registration number: SC202239

The Caledonian Cat Clinic Ltd.

Annual Report and Unaudited Financial Statements
for the Year Ended 31 January 2018

The Caledonian Cat Clinic Ltd.

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The Caledonian Cat Clinic Ltd.

Company Information

Director	Mrs Jennifer Mary Divitt-Smith
Registered office	38 Blackford Avenue Edinburgh EH9 2PP
Accountants	Yates & Co CA Chartered Accountants Statutory Auditor Unit 4B Gateway Business Park Grangemouth Central FK3 8WX

The Caledonian Cat Clinic Ltd.

(Registration number: SC202239)
Balance Sheet as at 31 January 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	5	9,187	1
Current assets			
Stocks		5,593	4,936
Debtors	6	7,037	1,904
Cash at bank and in hand		93,404	312,300
		106,034	319,140
Creditors: Amounts falling due within one year	7	(60,161)	(43,600)
Net current assets		45,873	275,540
Total assets less current liabilities		55,060	275,541
Provisions for liabilities		(1,838)	-
Net assets		53,222	275,541
Capital and reserves			
Called up share capital		2	2
Profit and loss account		53,220	275,539
Total equity		53,222	275,541

For the financial year ending 31 January 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 25 June 2018

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Mrs Jennifer Mary Divitt-Smith
Director

The Caledonian Cat Clinic Ltd.

Notes to the Financial Statements for the Year Ended 31 January 2018

1 General information

The company is a private company limited by share capital, incorporated in Scotland.

2 Accounting policies

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.
Unrelieved tax losses and other deferred tax assets are recognised when 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.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

2 Accounting policies (continued)

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and Machinery	25% reducing balance

Financial instruments

Classification

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3 Employees and Directors

The average number of persons employed by the company (including the director) during the year, was 10 (2017 - 7).

Directors' remuneration

The directors' remuneration for the year was as follows:

	2018 £	2017 £
Remuneration	9,583	17,605
Contributions paid to money purchase schemes	5,000	100,000
	14,583	117,605

4 Taxation

The tax charge on the profit for the year was as follows:

	2018 £	2017 £
UK corporation tax	19,960	8,138
Tax on profit	19,960	8,138

5 Tangible assets

	Fixtures and fittings £	Plant and machinery £	Office equipment £	Motor vehicles £
Cost or valuation				
At 1 February 2017	6,887	39,351	18,184	605
Additions	-	12,250	-	-
At 31 January 2018	6,887	51,601	18,184	605
Depreciation				
At 1 February 2017	6,887	39,351	18,184	605
Charge for the year	-	3,063	-	-
At 31 January 2018	6,887	42,414	18,184	605
Carrying amount				
At 31 January 2018	-	9,187	-	-
At 31 January 2017	-	-	1	-

	Total £
Cost or valuation	
At 1 February 2017	65,027
Additions	12,250
At 31 January 2018	77,277
Depreciation	
At 1 February 2017	65,027
Charge for the year	3,063
At 31 January 2018	68,090
Carrying amount	
At 31 January 2018	9,187
At 31 January 2017	1

6 Debtors

6 Debtors (continued)

	2018 £	2017 £
Trade debtors	5,409	412
Prepayments	1,628	1,492
	7,037	1,904

7 Creditors

Creditors: amounts falling due within one year

	Note	2018 £	2017 £
Due within one year			
Trade creditors		13,031	13,102
Amounts owed to group undertakings and undertakings in which the company has a participating interest	8	15,570	-
Taxation and social security		29,443	16,799
Other creditors		2,117	13,699
		60,161	43,600

8 Related party transactions

Creditors include the following amounts which are owed to individuals who were directors of the company during the year:

	2018 £	2017 £
Mr Nicholas Simon Gregory Pope	-	3,105
Miss Aileen Brown	-	9,000
Mrs Jennifer Mary Divitt-Smith	1,140	-
	1,140	12,105

The maximum balance outstanding during the year amounted to £12,105.
The directors current accounts are repayable on demand.
Other creditors also include an amount of £15,570 which is owed to a related company, CC Purchase Co Ltd, in which Jennifer Mary Divitt-Smith was also a director.
The above loan is repayable on demand.

9 Ultimate controlling party

CC Purchase Co Ltd controls the company by virtue of a controlling interest of 100% of the company's issued ordinary share capital.
Mrs Jennifer Mary Divitt-Smith therefore is the ultimate controlling party by virtue of a controlling interest of 100% of the issued ordinary share capital in CC Purchase Co Ltd.

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of The Caledonian Cat Clinic Ltd. for the Year Ended 31 January 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Caledonian Cat Clinic Ltd. for the year ended 31 January 2018 as set out on pages 2 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the Board of Directors of The Caledonian Cat Clinic Ltd., as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of The Caledonian Cat Clinic Ltd. and state those matters that we have agreed to state to the Board of Directors of The Caledonian Cat Clinic Ltd., as a body, in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Caledonian Cat Clinic Ltd. and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Caledonian Cat Clinic Ltd. has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Caledonian Cat Clinic Ltd.. You consider that The Caledonian Cat Clinic Ltd. 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 accounts of The Caledonian Cat Clinic Ltd.. 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 statutory accounts.

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Yates & Co CA

Chartered Accountants

Statutory Auditor

Unit 4B Gateway Business Park

Grangemouth

Central

FK3 8WX

25 June 2018

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.