

COMPANY REGISTRATION NUMBER SC298421

BLANTYRE BOARDING KENNELS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2012



NELSON GILMOUR SMITH
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BLANTYRE BOARDING KENNELS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2012

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BLANTYRE BOARDING KENNELS LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2012

	Note	2012 £	2011 £
Fixed assets	2		
Intangible assets		7,600	9,500
Tangible assets		<u>35,264</u>	<u>28,425</u>
		<u>42,864</u>	<u>37,925</u>
Current assets			
Stocks		993	1,101
Debtors		1,092	961
Cash at bank and in hand		<u>350</u>	<u>350</u>
		<u>2,435</u>	<u>2,412</u>
Creditors: Amounts falling due within one year		<u>42,221</u>	<u>48,346</u>
Net current liabilities		(39,786)	(45,934)
Total assets less current liabilities		3,078	(8,009)
Provisions for liabilities		<u>2,938</u>	<u>1,071</u>
		<u>140</u>	<u>(9,080)</u>
Capital and reserves			
Called-up equity share capital	3	2	2
Profit and loss account		<u>138</u>	<u>(9,082)</u>
Shareholders' funds/(deficit)		<u>140</u>	<u>(9,080)</u>

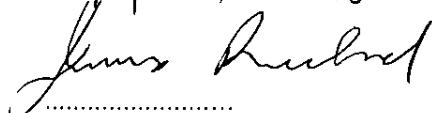
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 25 April 2012, and are signed on their behalf by:


J Rothead

Company Registration Number: SC298421

The notes on pages 2 to 3 form part of these abbreviated accounts.

BLANTYRE BOARDING KENNELS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2012

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 10% straight line

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold Property	- 5% on reducing balance
Plant & Machinery	- 20% on reducing balance
Motor Vehicles	- 25% on reducing balance
Equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

BLANTYRE BOARDING KENNELS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2012

1. Accounting policies (continued)

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1 April 2011	19,000	51,818	70,818
Additions	–	12,798	12,798
At 31 March 2012	19,000	64,616	83,616
Depreciation			
At 1 April 2011	9,500	23,393	32,893
Charge for year	1,900	5,959	7,859
At 31 March 2012	11,400	29,352	40,752
Net book value			
At 31 March 2012	7,600	35,264	42,864
At 31 March 2011	9,500	28,425	37,925

3. Share capital

Authorised share capital:

	2012 £	2011 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2012 No	£	2011 No	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>