

COMPANY REGISTRATION NUMBER SC298421

BLANTYRE BOARDING KENNELS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2013

SATURDAY



S2O6GR8Z

SCT

28/12/2013

#703

COMPANIES HOUSE

NELSON GILMOUR SMITH

Chartered Accountants
33 Kittoch Street
East Kilbride
G74 4JW

BLANTYRE BOARDING KENNELS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

Contents	Page
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2

BLANTYRE BOARDING KENNELS LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2013

	Note	2013 £	2012 £
Fixed assets	2		
Intangible assets		5,700	7,600
Tangible assets		<u>47,220</u>	<u>35,264</u>
		52,920	42,864
Current assets			
Stocks		1,430	993
Debtors		1,158	1,092
Cash at bank and in hand		<u>1,500</u>	<u>350</u>
		4,088	2,435
Creditors: Amounts falling due within one year		<u>50,011</u>	<u>42,221</u>
Net current liabilities		(45,923)	(39,786)
Total assets less current liabilities		6,997	3,078
Provisions for liabilities		<u>5,655</u>	<u>2,938</u>
		<u>1,342</u>	<u>140</u>
Capital and reserves			
Called-up equity share capital	3	2	2
Profit and loss account		<u>1,340</u>	<u>138</u>
Shareholders' funds		<u>1,342</u>	<u>140</u>

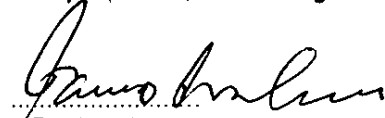
For the year ended 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 23/12/2013, 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 2013

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.

BLANTYRE BOARDING KENNELS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

1. Accounting policies *(continued)*

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.

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 2012	19,000	64,616	83,616
Additions	—	22,042	22,042
At 31 March 2013	<u>19,000</u>	<u>86,658</u>	<u>105,658</u>
Depreciation			
At 1 April 2012	11,400	29,352	40,752
Charge for year	1,900	10,086	11,986
At 31 March 2013	<u>13,300</u>	<u>39,438</u>	<u>52,738</u>
Net book value			
At 31 March 2013	<u>5,700</u>	<u>47,220</u>	<u>52,920</u>
At 31 March 2012	<u>7,600</u>	<u>35,264</u>	<u>42,864</u>

3. Share capital

Allotted, called up and fully paid:

	2013 No	£	2012 No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>