

Registered Number SC298421

BLANTYRE BOARDING KENNELS LIMITED

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	Notes	2016	2015
		£	£
Fixed assets			
Intangible assets	2	-	1,900
Tangible assets	3	29,226	32,679
		<u>29,226</u>	<u>34,579</u>
Current assets			
Stocks		150	635
Debtors		572	1,005
Cash at bank and in hand		13,339	19,578
		<u>14,061</u>	<u>21,218</u>
Creditors: amounts falling due within one year		<u>(38,174)</u>	<u>(49,044)</u>
Net current assets (liabilities)		<u>(24,113)</u>	<u>(27,826)</u>
Total assets less current liabilities		<u>5,113</u>	<u>6,753</u>
Provisions for liabilities		<u>(3,082)</u>	<u>(3,802)</u>
Total net assets (liabilities)		<u>2,031</u>	<u>2,951</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		2,029	2,949
Shareholders' funds		<u>2,031</u>	<u>2,951</u>

- For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 21 December 2016

And signed on their behalf by:

J Rothead, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Turnover policy

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.

Tangible assets depreciation policy

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

Intangible assets amortisation policy

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

Valuation information and policy

Fixed assets

All fixed assets are initially recorded at cost.

Stocks

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

Other accounting policies

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.

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 Intangible fixed assets

	£
Cost	
At 1 April 2015	19,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>19,000</u>
Amortisation	
At 1 April 2015	17,100
Charge for the year	1,900
On disposals	-
At 31 March 2016	<u>19,000</u>
Net book values	
At 31 March 2016	<u>0</u>
At 31 March 2015	<u>1,900</u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2015	72,234
Additions	1,787
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>74,021</u>

Depreciation

At 1 April 2015	39,555
Charge for the year	5,240
On disposals	-
At 31 March 2016	<u>44,795</u>

Net book values

At 31 March 2016	<u>29,226</u>
At 31 March 2015	<u>32,679</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	£	£
2 Ordinary shares of £1 each	2	2

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