

AMENDED.
(2) of (2)

Registration number: SC474658

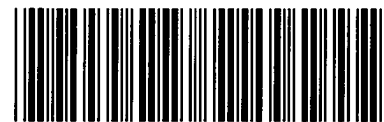
Dogrobes Limited

Annual Report and Unaudited Financial Statements - Amended

for the Year Ended 30 April 2016

Mint Accounting Ltd
56 King Street
Aberdeen
AB24 5AX

FRIDAY



S80C7SKA
SCT 01/03/2019 #20
COMPANIES HOUSE

Dogrobes Limited

Contents

Company Information	1
Accountants' Report	2
Balance Sheet	3 to 4
Notes to the Financial Statements	5 to 8

Dogrobes Limited

Company Information

Director Mrs Margaret Reynolds

Registered office Auchindachy House
Auchindachy
Keith
AB55 5HX

Accountants Mint Accounting Ltd
56 King Street
Aberdeen
AB24 5AX

**Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Dogrobes Limited
for the Year Ended 30 April 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dogrobes Limited for the year ended 30 April 2016 as set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants (CIMA), we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com/members/>.

This report is made solely to the Board of Directors of Dogrobes Limited, 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 Dogrobes Limited and state those matters that we have agreed to state to the Board of Directors of Dogrobes Limited, as a body, in this report in accordance with CIMA. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dogrobes Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dogrobes Limited 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 Dogrobes Limited. You consider that Dogrobes 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 accounts of Dogrobes 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 statutory accounts.

Mint Accounting

Mint Accounting Ltd
56 King Street
Aberdeen
AB24 5AX

Date: 30-01-2019

Dogrobes Limited

(Registration number: SC474658)

Balance Sheet as at 30 April 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	3	3,553	2,133
Current assets			
Stocks	4	30,704	8,131
Debtors	5	9,159	2,134
Cash at bank and in hand		11,108	1,834
		50,971	12,099
Creditors: Amounts falling due within one year	6	(27,943)	(11,489)
Net current assets		23,028	610
Total assets less current liabilities		26,581	2,743
Creditors: Amounts falling due after more than one year	6	(2,676)	(3,646)
Provisions for liabilities		(358)	-
Net assets/(liabilities)		23,547	(903)
Capital and reserves			
Called up share capital		1	1
Profit and loss account		23,546	(904)
Total equity		23,547	(903)

For the financial year ending 30 April 2016 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 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.

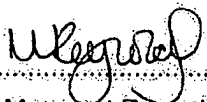
These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

The notes on pages 5 to 8 form an integral part of these financial statements.

Dogrobes Limited

(Registration number: SC474658)
Balance Sheet as at 30 April 2016

25-1-19
Approved and authorised by the Board on and signed on its behalf by:


.....
Mrs Margaret Reynolds
Director

Dogrobes Limited

Notes to the Financial Statements for the Year Ended 30 April 2016

1 General information

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

The address of its registered office is:

Auchindachy House

Auchindachy

Keith

AB55 5HX

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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.

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.

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	3 years straight line
Fixtures and fittings	4 years straight line
Computer equipment	3 years straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Dogrobes Limited

Notes to the Financial Statements for the Year Ended 30 April 2016

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Dogrobes Limited

Notes to the Financial Statements for the Year Ended 30 April 2016

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Tangible assets

	Furniture, fittings and equipment £	Other property, plant and equipment £	Total £
Cost or valuation			
At 1 May 2015	1,946	228	2,174
Additions	2,175	-	2,175
Disposals	(64)	(55)	(119)
At 30 April 2016	<u>4,057</u>	<u>173</u>	<u>4,230</u>
Depreciation			
At 1 May 2015	36	5	41
Charge for the period	<u>579</u>	<u>57</u>	<u>636</u>
At 30 April 2016	<u>615</u>	<u>62</u>	<u>677</u>
Carrying amount			
At 30 April 2016	<u>3,442</u>	<u>111</u>	<u>3,553</u>
At 30 April 2015	<u>1,910</u>	<u>223</u>	<u>2,133</u>

4 Stocks

	2016 £	2015 £
Other inventories	<u>30,704</u>	<u>8,131</u>

5 Debtors

	2016 £	2015 £
Trade debtors	6,531	20
Other debtors	<u>2,628</u>	<u>2,114</u>
Total current trade and other debtors	<u>9,159</u>	<u>2,134</u>

Dogrobes Limited

Notes to the Financial Statements for the Year Ended 30 April 2016

6 Creditors

	Note	2016 £	2015 £
Due within one year			
Bank loans and overdrafts	7	17,493	9,421
Trade creditors		-	773
Taxation and social security		35	-
Other creditors		<u>10,415</u>	<u>1,295</u>
		<u>27,943</u>	<u>11,489</u>
Due after one year			
Loans and borrowings	7	<u>2,676</u>	<u>3,646</u>

7 Loans and borrowings

	2016 £	2015 £
Non-current loans and borrowings		
Bank borrowings	<u>2,676</u>	<u>3,646</u>

	2016 £	2015 £
Current loans and borrowings		
Bank borrowings	1,250	1,250
Other borrowings	<u>16,243</u>	<u>8,171</u>
	<u>17,493</u>	<u>9,421</u>