LITTLE YELLOW DOG LTD

Registered Number
SC546621
(Scotland)

Unaudited Financial Statements for the Year ended
31 March 2022

LITTLE YELLOW DOG LTD

Company Information
for the year from 1 April 2021 to 31 March 2022

Directors	SMITH, William Anthony Merris
Registered Address	Rwf House Miller Samuel Hill Brown Renfield Street Glasgow G2 5EZ
Registered Number	SC546621 (Scotland)

LITTLE YELLOW DOG LTD

Balance Sheet as at
31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	5		129,677		173,384
			129,677		173,384
Current assets					
Stocks		29,193		4,250	
Debtors		31,384		31,532	
Cash at bank and on hand		13,953		30,185	
		74,530		65,967	
Creditors amounts falling due within one year		(193,151)		(135,970)	
Net current assets (liabilities)			(118,621)		(70,003)
Total assets less current liabilities			11,056		103,381
Creditors amounts falling due after one year			(275,547)		(391,387)
Accruals and deferred income			(400)		-
Net assets			(264,891)		(288,006)
Capital and reserves					
Called up share capital			1		1
Profit and loss account			(264,892)		(288,007)
Shareholders' funds			(264,891)		(288,006)

The company was entitled to exemption from audit for this reporting period 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 Director acknowledges 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. The directors have chosen to not file a copy of the company's profit and loss account.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved and authorised for issue by the Director on 19 October 2022, and are signed on its behalf by:

SMITH, William Anthony Merris
Director
Registered Company No. SC546621

1. Statutory information

The company is a private company limited by shares and registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Accounting policies

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)	Straight line (years)
Land and buildings	-	10
Plant and machinery	25	-
Fixtures and fittings	15	-
Office Equipment	-	3

Stocks policy

Stocks are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

4. Employee information

	2022	2021
Average number of employees during the year	29	21

5. Property, plant and equipment

	Total
	£
Cost or valuation	
At 01 April 21	430,726
Additions	8,500
At 31 March 22	439,226
Depreciation and impairment	
At 01 April 21	257,342
Charge for year	52,207
At 31 March 22	309,549
Net book value	
At 31 March 22	129,677
At 31 March 21	173,384

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.