

Company Registration No. SC668708 (Scotland)

**NOSE 2 TAIL DOG BOUTIQUE LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 OCTOBER 2025**  
**PAGES FOR FILING WITH REGISTRAR**

**James Hair Group Limited**  
**59 Bonnygate**  
**CUPAR**  
**Fife**  
**UK**  
**KY15 4BY**

## NOSE 2 TAIL DOG BOUTIQUE LTD

### STATEMENT OF FINANCIAL POSITION

AS AT 31 OCTOBER 2025

|                                                       | Notes | 2025<br>£      | £                     | 2024<br>£       | £                   |
|-------------------------------------------------------|-------|----------------|-----------------------|-----------------|---------------------|
| <b>Fixed assets</b>                                   |       |                |                       |                 |                     |
| Tangible assets                                       | 3     |                | -                     |                 | 9,938               |
| <b>Current assets</b>                                 |       |                |                       |                 |                     |
| Stocks                                                |       | -              |                       | 10,000          |                     |
| Debtors                                               | 4     | 373            |                       | 2,364           |                     |
| Cash at bank and in hand                              |       | 1,846          |                       | 669             |                     |
|                                                       |       | <u>2,219</u>   |                       | <u>13,033</u>   |                     |
| <b>Creditors: amounts falling due within one year</b> | 5     | <u>(4,609)</u> |                       | <u>(13,834)</u> |                     |
| <b>Net current liabilities</b>                        |       |                | <u>(2,390)</u>        |                 | <u>(801)</u>        |
| <b>Total assets less current liabilities</b>          |       |                | <u>(2,390)</u>        |                 | <u>9,137</u>        |
| <b>Provisions for liabilities</b>                     | 6     |                | -                     |                 | (1,888)             |
| <b>Net (liabilities)/assets</b>                       |       |                | <u><u>(2,390)</u></u> |                 | <u><u>7,249</u></u> |
| <b>Capital and reserves</b>                           |       |                |                       |                 |                     |
| Called up share capital                               | 7     |                | 100                   |                 | 100                 |
| Profit and loss reserves                              |       |                | <u>(2,490)</u>        |                 | <u>7,149</u>        |
| <b>Total equity</b>                                   |       |                | <u><u>(2,390)</u></u> |                 | <u><u>7,249</u></u> |

The director of the company has elected not to include a copy of the income statement within the financial statements.

For the financial period ended 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 28 May 2026

Mrs Rachael Morrison  
**Director**

**Company Registration No. SC668708**

# NOSE 2 TAIL DOG BOUTIQUE LTD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED 31 OCTOBER 2025**

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### **1 Accounting policies**

#### **Company information**

Nose 2 Tail Dog Boutique Ltd is a private company limited by shares incorporated in Scotland. The registered office is Auchoille, North Deeside Road, Crathes, Banchory, AB31 5JJ.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The principle accounting policies adopted are set out below.

#### **1.2 Going concern**

The company ceased trading on 31 October 2025. The financial statements have therefore been prepared on the discontinuation basis. This is abnormal as financial statements are usually prepared on the basis that the company will carry on business as a going concern. Under the discontinuation basis, the financial statements include provisions for post cessation expenditure which will arise as a result of the company ceasing trading.

#### **1.3 Reporting period**

The company's year-end date was extended to 31 October 2025 when it ceased trading. The comparative amounts presented in the financial statements are therefore not entirely comparable.

#### **1.4 Turnover**

Turnover comprises the invoiced value of dog walking and resale of dog food and accessories provided by the company, net of Value Added Tax and trade discounts.

#### **1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |                      |
|-----------------------|----------------------|
| Plant and equipment   | 15% reducing balance |
| Fixtures and fittings | 15% reducing balance |
| Computers             | 33% reducing balance |
| Motor vehicles        | 25% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.6 Stocks**

Stocks and work in progress including short term contracts are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks. Cost comprises direct expenditure and an appropriate proportion of fixed and variable overheads.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

## NOSE 2 TAIL DOG BOUTIQUE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 OCTOBER 2025

#### 1 Accounting policies

(Continued)

##### 1.7 Financial instruments

Basic financial instruments are recognised at amortised cost using the effective interest method except for investments in non-convertible preference and non-puttable preference and ordinary shares, which are measured at fair value, with changes recognised in the profit and loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value, with charges recognised in profit and loss.

##### 1.8 Taxation

###### *Current tax*

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

###### *Deferred tax*

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

##### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

##### 1.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts paid by the company to the funds in respect of the year.

##### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### 2 Employees

The average monthly number of persons (including directors) employed by the company during the period was:

|       | 2025<br>Number | 2024<br>Number |
|-------|----------------|----------------|
| Total | 2              | 2              |

## NOSE 2 TAIL DOG BOUTIQUE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 OCTOBER 2025

|          |                                                       |                            |                              |                       |             |              |
|----------|-------------------------------------------------------|----------------------------|------------------------------|-----------------------|-------------|--------------|
| <b>3</b> | <b>Tangible fixed assets</b>                          | <b>Plant and equipment</b> | <b>Fixtures and fittings</b> | <b>Motor vehicles</b> |             | <b>Total</b> |
|          |                                                       | <b>£</b>                   | <b>£</b>                     | <b>Computers</b>      | <b>£</b>    | <b>£</b>     |
|          | <b>Cost</b>                                           |                            |                              |                       |             |              |
|          | At 1 August 2024                                      | 1,683                      | 1,014                        | 2,648                 | 18,000      | 23,345       |
|          | Disposals                                             | (1,683)                    | (1,014)                      | (2,648)               | (18,000)    | (23,345)     |
|          | At 31 October 2025                                    | -                          | -                            | -                     | -           | -            |
|          | <b>Depreciation and impairment</b>                    |                            |                              |                       |             |              |
|          | At 1 August 2024                                      | 589                        | 282                          | 1,560                 | 10,976      | 13,407       |
|          | Eliminated in respect of disposals                    | (589)                      | (282)                        | (1,560)               | (10,976)    | (13,407)     |
|          | At 31 October 2025                                    | -                          | -                            | -                     | -           | -            |
|          | <b>Carrying amount</b>                                |                            |                              |                       |             |              |
|          | At 31 October 2025                                    | -                          | -                            | -                     | -           | -            |
|          | At 31 July 2024                                       | 1,094                      | 732                          | 1,088                 | 7,024       | 9,938        |
|          |                                                       |                            |                              |                       |             |              |
| <b>4</b> | <b>Debtors</b>                                        |                            |                              |                       |             |              |
|          |                                                       |                            |                              | <b>2025</b>           | <b>2024</b> |              |
|          | <b>Amounts falling due within one year:</b>           |                            |                              | <b>£</b>              | <b>£</b>    |              |
|          | Trade debtors                                         |                            |                              | -                     | 252         |              |
|          | Corporation tax recoverable                           |                            |                              | 373                   | 1,447       |              |
|          | Prepayments and accrued income                        |                            |                              | -                     | 665         |              |
|          |                                                       |                            |                              | 373                   | 2,364       |              |
|          |                                                       |                            |                              |                       |             |              |
| <b>5</b> | <b>Creditors: amounts falling due within one year</b> |                            |                              |                       |             |              |
|          |                                                       |                            |                              | <b>2025</b>           | <b>2024</b> |              |
|          |                                                       |                            |                              | <b>£</b>              | <b>£</b>    |              |
|          | Trade creditors                                       |                            |                              | -                     | 396         |              |
|          | Other taxation and social security                    |                            |                              | 1,533                 | 1,013       |              |
|          | Directors current accounts                            |                            |                              | 1,511                 | 8,906       |              |
|          | Accruals and deferred income                          |                            |                              | 1,565                 | 3,519       |              |
|          |                                                       |                            |                              | 4,609                 | 13,834      |              |
|          |                                                       |                            |                              |                       |             |              |
| <b>6</b> | <b>Provisions for liabilities</b>                     |                            |                              |                       |             |              |
|          |                                                       |                            |                              | <b>2025</b>           | <b>2024</b> |              |
|          |                                                       |                            |                              | <b>£</b>              | <b>£</b>    |              |
|          | Deferred tax liabilities                              |                            |                              | -                     | 1,888       |              |

## NOSE 2 TAIL DOG BOUTIQUE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE PERIOD ENDED 31 OCTOBER 2025*

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|   |                                |             |             |
|---|--------------------------------|-------------|-------------|
| 7 | Called up share capital        | 2025        | 2024        |
|   |                                | £           | £           |
|   | Ordinary share capital         |             |             |
|   | Issued and fully paid          |             |             |
|   | 100 Ordinary shares of £1 each | 100         | 100         |
|   |                                | <u>    </u> | <u>    </u> |

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