COMPANY REGISTRATION NUMBER: 06056724

CANINE ACADEMY LIMITED

FILLETED UNAUDITED FINANCIAL STATEMENTS

31 March 2019

CANINE ACADEMY LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

Contents **Pages**

CANINE ACADEMY LIMITED

BALANCE SHEET

31 March 2019

	Note	2019	2018
		£	£
Current assets			
Debtors	5	**900**	900
Cash at bank and in hand		**11,887**	5,379
		12,787	6,279
Creditors: amounts falling due within one year	6	**(22,208)**	(16,467)
Net current liabilities		**(9,421)**	(10,188)
Total assets less current liabilities		**(9,421)**	(10,188)
Net liabilities		**(9,421)**	(10,188)
Capital and reserves			
Called up share capital	7	**100**	100
Profit and loss account		**(9,521)**	(10,288)
Shareholders deficit		**(9,421)**	(10,188)

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the profit and loss account has not been delivered.

For the year ending 31 March 2019 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 financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 20 May 2019 , and are signed on behalf of the board by:

K W Frend

Director

Company registration number: 06056724

CANINE ACADEMY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Hill Farm, Tollerton Lane, Tollerton, Nottingham, NG12 4GB.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover represents the value of goods sold and services provided net of value added tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Financial instruments

Financial instruments are classified for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Turnover

The company's turnover is derived entirely within the United Kingdom.

5. Debtors

	2019	2018
	£	£
Trade debtors	**900**	900

6. Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	**609**	600
Directors' loan account	**21,599**	15,867
	22,208	16,467

7. Called up share capital

Issued, called up and fully paid

	2019		2018	
	No.	£	No.	£
Ordinary shares of £ 1 each	**100**	**100.00**	100	100.00

8. Related party transactions

The directors' loan account set out above is unsecured, repayable on demand and currently interest-free. The company is controlled by K W Frend and D E Frend.

9. Going concern

The directors have confirmed that they will provide adequate working capital to enable the company to trade until at least 30 June 2020. Consequently, the accounts have been prepared on a going concern basis.