

REGISTERED NUMBER: 08437196 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2017

for

General Dogsbodv Hereford Limited

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for the year ended 31 March 2017

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Directors:

L A Rowe
P J Rowe
G Rowe

Registered office:

Unit 1
Barrs Court Road
Hereford
HR1 1EG

Registered number:

08437196 (England and Wales)

Accountants:

Acre Accountancy Limited
Unit 2 Foley Works
Foley Industrial Estate
Hereford
Herefordshire
HR1 2SF

Abridged Balance Sheet
31 March 2017

	Notes	2017 £	2016 £
FIXED ASSETS			
Intangible assets	4	11,400	22,800
Tangible assets	5	<u>20,579</u>	<u>14,978</u>
		<u>31,979</u>	<u>37,778</u>
CURRENT ASSETS			
Stocks		56,512	49,059
Cash at bank and in hand		<u>53,827</u>	<u>50,438</u>
		110,339	99,497
CREDITORS			
Amounts falling due within one year		<u>(38,629)</u>	<u>(48,543)</u>
NET CURRENT ASSETS		<u>71,710</u>	<u>50,954</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		103,689	88,732
CREDITORS			
Amounts falling due after more than one year		(75,000)	(75,000)
PROVISIONS FOR LIABILITIES		<u>(4,116)</u>	<u>(3,277)</u>
NET ASSETS		<u>24,573</u>	<u>10,455</u>
CAPITAL AND RESERVES			
Called up share capital		4	4
Retained earnings		<u>24,569</u>	<u>10,451</u>
SHAREHOLDERS' FUNDS		<u>24,573</u>	<u>10,455</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2017 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 28 September 2017 and were signed on its behalf by:

L A Rowe - Director

1. **STATUTORY INFORMATION**

General Dogsboddy Hereford Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of five years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Financial instrument

Financial instruments are classified and accounted for according to the substance of the contractual arrangement. They are classified 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 12 .

4. INTANGIBLE FIXED ASSETS

	Totals £
Cost	
At 1 April 2016 and 31 March 2017	<u>57,000</u>
Amortisation	
At 1 April 2016	34,200
Amortisation for year	<u>11,400</u>
At 31 March 2017	<u>45,600</u>
Net book value	
At 31 March 2017	<u>11,400</u>
At 31 March 2016	<u>22,800</u>

5. TANGIBLE FIXED ASSETS

	Totals £
Cost	
At 1 April 2016	20,728
Additions	<u>9,912</u>
At 31 March 2017	<u>30,640</u>
Depreciation	
At 1 April 2016	5,750
Charge for year	<u>4,311</u>
At 31 March 2017	<u>10,061</u>
Net book value	
At 31 March 2017	<u>20,579</u>
At 31 March 2016	<u>14,978</u>

6. RELATED PARTY DISCLOSURES

During the year, the directors held current accounts with the company. The total amount owed to them at 31 March 2017 is £81,800 (2016 - £92,795).

7. ULTIMATE CONTROLLING PARTY

The directors are the controlling parties by virtue of their equal shareholdings.

8. FIRST YEAR ADOPTION

No adjustments were made to the reported financial performance of the company on its first time adoption of the FRS102 (Section 1A).

The following reproduces the text of the report prepared for the directors and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of General Dogsboddy Hereford Limited for the year ended 31 March 2017 which comprise the Income Statement, Abridged Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of General Dogsboddy Hereford Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of General Dogsboddy Hereford Limited and state those matters that we have agreed to state to the Board of Directors of General Dogsboddy Hereford Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that General Dogsboddy Hereford Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of General Dogsboddy Hereford Limited. You consider that General Dogsboddy Hereford 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 financial statements of General Dogsboddy Hereford 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 financial statements.

Acre Accountancy Limited
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Foley Industrial Estate
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Herefordshire
HR1 2SF

28 September 2017

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.