

Unaudited Financial Statements for the Year Ended 31 March 2021

for

General Dogsbodv Hereford Limited

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for the year ended 31 March 2021

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**Directors:**

L A Rowe  
P J 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 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Intangible assets	5	-	-
Tangible assets	6	<u>9,858</u>	<u>10,533</u>
		<u>9,858</u>	<u>10,533</u>
<b>CURRENT ASSETS</b>			
Stocks		31,275	46,545
Debtors		4,567	6,669
Cash at bank and in hand		<u>122,278</u>	<u>73,829</u>
		158,120	127,043
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(79,075)</u>	<u>(67,060)</u>
<b>NET CURRENT ASSETS</b>		<u>79,045</u>	<u>59,983</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		88,903	70,516
<b>CREDITORS</b>			
Amounts falling due after more than one year		(30,000)	(30,000)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(1,873)</u>	<u>(2,001)</u>
<b>NET ASSETS</b>		<u>57,030</u>	<u>38,515</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	4	4
Retained earnings		<u>57,026</u>	<u>38,511</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>57,030</u>	<u>38,515</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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
- (b) 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.

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2021 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors and authorised for issue on 15 October 2021 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. **STATEMENT OF COMPLIANCE**

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

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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 Profit and loss account, 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.

### 3. ACCOUNTING POLICIES - continued

#### 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.

#### 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.

#### Government grants

Government grants are classified as either capital or revenue. Capital grants are credited to a deferral account and released to the profit and loss account at the same rate as the related asset is depreciated.

Grants of a revenue nature are recognised using the accrual model so that the grant income, that represents compensation for past expenditure or losses, is recognised in the same period as it becomes receivable.

The COVID-19 pandemic prompted a number of revenue grants that are intended to subsidise expenditure and losses incurred. These have been recognised as other operating income.

### 4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2020 - 8 ).

### 5. INTANGIBLE FIXED ASSETS

	Totals £
<b>Cost</b>	
At 1 April 2020 and 31 March 2021	<u>57,000</u>
<b>Amortisation</b>	
At 1 April 2020 and 31 March 2021	<u>57,000</u>
<b>Net book value</b>	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

Notes to the Financial Statements - continued  
for the year ended 31 March 2021

6. **TANGIBLE FIXED ASSETS**

	Totals £
<b>Cost</b>	
At 1 April 2020	30,923
Additions	<u>1,908</u>
At 31 March 2021	<u>32,831</u>
<b>Depreciation</b>	
At 1 April 2020	20,390
Charge for year	<u>2,583</u>
At 31 March 2021	<u>22,973</u>
<b>Net book value</b>	
At 31 March 2021	<u>9,858</u>
At 31 March 2020	<u>10,533</u>

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2021 £	2020 £
Number:	Class:			
2	Ordinary	£1	2	2
1	Ordinary A	£1	1	1
1	Ordinary B	£1	<u>1</u>	<u>1</u>
			<u>4</u>	<u>4</u>



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