

**ALL CREATURES VETERINARY HEALTH CENTRE LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 JULY 2013**



**REGISTRATION NUMBER NI060186**

# **All Creatures Veterinary Health Centre Limited**

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**All Creatures Veterinary Health Centre Limited**

**for the year ended 31 July 2013**

**All Creatures Veterinary Health Centre Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of All Creatures Veterinary Health Centre Limited for the year ended 31 July 2013 which comprise of the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given to us.

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

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of All Creatures Veterinary Health Centre Limited and state those matters that we have agreed to state to the company's board of directors, 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 the company's board of directors, as a body, for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of All Creatures Veterinary Health Centre Limited. You consider that All Creatures Veterinary Health Centre Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

*PFS + Partners*

**PFS & Partners**  
**Chartered Certified Accountants**  
**16 Main Street**  
**Limavady**  
**Co Derry**  
**BT49 0EU**

**28 March 2014**

**All Creatures Veterinary Health Centre Limited**

**Abbreviated balance sheet  
as at 31 July 2013**

		<b>2013</b>		<b>2012</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Intangible assets	<b>2</b>		-		6,293
Tangible assets	<b>2</b>		1,014,603		516,677
			<u>1,014,603</u>		<u>522,970</u>
<b>Current assets</b>					
Stocks		39,908		43,750	
Debtors		114,746		98,918	
Cash at bank and in hand		37,179		5,913	
		<u>191,833</u>		<u>148,581</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(551,500)</u>		<u>(380,448)</u>	
<b>Net current liabilities</b>			<u>(359,667)</u>		<u>(231,867)</u>
<b>Total assets less current liabilities</b>			654,936		291,103
<b>Creditors: amounts falling due after more than one year</b>			(274,400)		-
<b>Provisions for liabilities</b>			<u>(27,464)</u>		<u>(6,106)</u>
<b>Net assets</b>			<u>353,072</u>		<u>284,997</u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		2		2
Profit and loss account			353,070		284,995
<b>Shareholders' funds</b>			<u>353,072</u>		<u>284,997</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**All Creatures Veterinary Health Centre Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 July 2013**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 July 2013 ; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on 28 March 2014 and signed on its behalf by



**Ciaran Patrick Montague**  
**Director**

**Registration number NI060186**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **All Creatures Veterinary Health Centre Limited**

### **Notes to the abbreviated financial statements for the year ended 31 July 2013**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

##### **1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 5 years.

##### **1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	not depreciated
Plant and machinery	-	20% Reducing balance
Fixtures, fittings and equipment	-	15% Reducing balance

##### **1.5. Stock**

Stock is valued at the lower of cost and net realisable value.

##### **1.6. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes.

# All Creatures Veterinary Health Centre Limited

## Notes to the abbreviated financial statements for the year ended 31 July 2013

..... continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
<b>Cost</b>			
At 1 August 2012	264,035	540,901	804,936
Additions	-	573,917	573,917
At 31 July 2013	<u>264,035</u>	<u>1,114,818</u>	<u>1,378,853</u>
<b>Depreciation and Provision for diminution in value</b>			
At 1 August 2012	257,742	24,224	281,966
Charge for year	6,293	75,991	82,284
At 31 July 2013	<u>264,035</u>	<u>100,215</u>	<u>364,250</u>
<b>Net book values</b>			
At 31 July 2013	<u>-</u>	<u>1,014,603</u>	<u>1,014,603</u>
At 31 July 2012	<u>6,293</u>	<u>516,677</u>	<u>522,970</u>
 <b>3. Share capital</b>		<b>2013</b>	<b>2012</b>
		£	£
<b>Authorised</b>			
1,000,000 Ordinary shares of £1 each		<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>			
2 Ordinary shares of £1 each		<u>2</u>	<u>2</u>
 <b>Equity Shares</b>			
2 Ordinary shares of £1 each		<u>2</u>	<u>2</u>