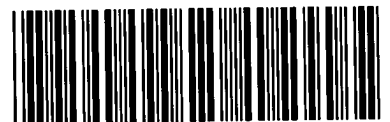


Registered number: SC361889

**TOWN AND COUNTRY VETERINARY PRACTICE LIMITED  
DIRECTOR'S REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**TOWN AND COUNTRY VETERINARY PRACTICE LIMITED**  
**REGISTERED NUMBER: SC361889**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2017**

	Note	2017 £	2016 £
<b>Current assets</b>			
Debtors		414,459	407,508
		<u>414,459</u>	<u>407,508</u>
Creditors: amounts falling due within one year	4	(76,583)	(76,876)
		<u></u>	<u></u>
<b>Net current assets</b>		<b>337,876</b>	<b>330,632</b>
<b>Total assets less current liabilities</b>		<b>337,876</b>	<b>330,632</b>
		<u></u>	<u></u>
<b>Net assets</b>		<b>337,876</b>	<b>330,632</b>
		<u></u>	<u></u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		337,776	330,532
		<u>337,876</u>	<u>330,632</u>
		<u></u>	<u></u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 15 June 2017.



**Christopher Wiper**  
Director

The notes on pages 2 to 3 form part of these financial statements.

## **TOWN AND COUNTRY VETERINARY PRACTICE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

#### **1. General information**

Town & Country Veterinary Practice Limited is a private limited company limited by shares incorporated in Scotland. The registered office is Westby, 64 West High Street, Forfar, DD8 1BJ and the Company's registration number is SC361889.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

##### **2.2 Revenue**

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

##### **Rendering of services**

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

##### **2.3 Taxation**

Tax is recognised in the Statement of income and retained earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

#### **3. Employees**

The average monthly number of employees, including directors, during the year was 1 (2016 - 1).

## TOWN AND COUNTRY VETERINARY PRACTICE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

#### 4. Creditors: Amounts falling due within one year

	2017 £	2016 £
Corporation tax	1,936	2,229
Other creditors	73,723	73,723
Accruals and deferred income	924	924
	<u>76,583</u>	<u>76,876</u>

#### 5. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.