

**REGISTERED NUMBER: 03252801 (England and Wales)**

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2011  
FOR  
PET VACCINATION CLINIC LIMITED**

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**PET VACCINATION CLINIC LIMITED (REGISTERED NUMBER: 03252801)**

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for the Year Ended 31st March 2011**

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**PET VACCINATION CLINIC LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31st March 2011**

**DIRECTORS:**

M J V Bishop  
J G Stirling  
S Wright  
L Bruce

**SECRETARY:**

M J V Bishop

**REGISTERED OFFICE**

Unit 2  
Rumbush Farm  
Rumbush Lane, Earlswood  
Solihull  
West Midlands  
B94 5LW

**REGISTERED NUMBER:**

03252801 (England and Wales)

**AUDITORS:**

Stewart Fletcher and Barrett  
Chartered Accountants  
Registered Auditors  
Manor Court Chambers  
126 Manor Court Road  
Nuneaton  
Warwickshire  
CV11 5HL

**REPORT OF THE INDEPENDENT AUDITORS TO  
PET VACCINATION CLINIC LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of Pet Vaccination Clinic Limited for the year ended 31st March 2011 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section



Peter White (Senior Statutory Auditor)  
for and on behalf of Stewart Fletcher and Barrett  
Chartered Accountants  
Registered Auditors  
Manor Court Chambers  
126 Manor Court Road  
Nuneaton  
Warwickshire  
CV11 5HL

14th October 2011

**PET VACCINATION CLINIC LIMITED (REGISTERED NUMBER: 03252801)**

**ABBREVIATED BALANCE SHEET**  
**31st March 2011**

	Notes	2011 £	2010 £
<b>FIXED ASSETS</b>			
Intangible assets	2	7,500	9,000
Tangible assets	3	798,616	352,829
		<u>806,116</u>	<u>361,829</u>
<b>CURRENT ASSETS</b>			
Stocks		199,520	99,744
Debtors	4	1,547,310	1,470,635
Cash at bank and in hand		1,677	43,900
		<u>1,748,507</u>	<u>1,614,279</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	960,281	779,334
<b>NET CURRENT ASSETS</b>		<u>788,226</u>	<u>834,945</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,594,342</u>	<u>1,196,774</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	5	(38,691)	(28,911)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(45,647)</u>	<u>(19,277)</u>
<b>NET ASSETS</b>		<u><u>1,510,004</u></u>	<u><u>1,148,586</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	2	2
Profit and loss account		1,510,002	1,148,584
<b>SHAREHOLDERS' FUNDS</b>		<u><u>1,510,004</u></u>	<u><u>1,148,586</u></u>

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

The financial statements were approved by the Board of Directors on 14th October 2011 and were signed on its behalf by



M J V Bishop - Director

The notes form part of these abbreviated accounts

**PET VACCINATION CLINIC LIMITED (REGISTERED NUMBER: 03252801)**

**NOTES TO THE ABBREVIATED ACCOUNTS  
for the Year Ended 31st March 2011**

**I ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax

**Trademarks**

Trademarks are valued at cost less accumulated amortisation and are being amortised evenly over their estimated useful life of ten years. Trademarks are subject to annual review for impairment and, where necessary, are written down to their recoverable amount.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 25% on reducing balance, Straight line over 5 years, Straight line over 15 years and Straight line over 10 years
Plant and machinery	- 25% on reducing balance, Straight line over 4 years, Straight line over 8 years, Straight line over 10 years, Straight line over 6 years and Straight line over 7 years
Fixtures and fittings	- 25% on reducing balance, Straight line over 4 years and Straight line over 10 years
Motor vehicles	- 100% on cost and 25% on cost

**Stocks**

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

**Deferred tax**

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

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**PET VACCINATION CLINIC LIMITED (REGISTERED NUMBER: 03252801)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the Year Ended 31st March 2011**

**2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st April 2010 and 31st March 2011	15,000
<b>AMORTISATION</b>	
At 1st April 2010	6,000
Charge for year	1,500
At 31st March 2011	7,500
<b>NET BOOK VALUE</b>	
At 31st March 2011	7,500
At 31st March 2010	9,000

**3 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st April 2010	894,917
Additions	573,566
Disposals	(385)
At 31st March 2011	1,468,098
<b>DEPRECIATION</b>	
At 1st April 2010	542,085
Charge for year	128,360
Eliminated on disposal	(963)
At 31st March 2011	669,482
<b>NET BOOK VALUE</b>	
At 31st March 2011	798,616
At 31st March 2010	352,832

**4 DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

The aggregate total of debtors falling due after more than one year is £1,160,078 (2010 - £1,224,738)

**5 CREDITORS**

Creditors include an amount of £139,629 (2010 - £45,430) for which security has been given

**PET VACCINATION CLINIC LIMITED (REGISTERED NUMBER: 03252801)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the Year Ended 31st March 2011**

**6 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid Number	Class	Nominal value £1	2011 £ <u>2</u>	2010 £ <u>2</u>
2	Ordinary			

**7 TRANSACTIONS WITH DIRECTORS**

At the year end the company owes Mr M Bishop, a director of the company, an amount of £50,892 (2010 £54,670) which is included in creditors

At the year Mr J Stirling, a director of the company, owes the company an amount of £37,085 (2010 £33,371) which is included in debtors

**8 ULTIMATE CONTROLLING PARTY**

The company's immediate parent company is Pet Vaccination UK Limited and the company's ultimate parent company is Your Vets (Holdings) Limited, both companies are registered in England and Wales

The parent undertaking of the largest and smallest group for which group accounts are drawn up is Your Vets (Holdings) Limited Copies of the group accounts are available from the registered office of the company

There is no ultimate controlling party