

REGISTERED NUMBER: 4614347

Abbreviated Accounts
for the Period 11 December 2002 to 31 March 2004
for
Castle & Niall Veterinary Services Ltd



Castle & Niall Veterinary Services Ltd

Contents of the Abbreviated Accounts
for the Period 11 December 2002 to 31 March 2004

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Castle & Niall Veterinary Services Ltd

Company Information

for the Period 11 December 2002 to 31 March 2004

DIRECTORS:

C P Castle
I McLeish

SECRETARY:

Mrs H Castle

REGISTERED OFFICE:

The Veterinary Surgery, CWG Building
Old Greens Norton Road
Towcester
Northamptonshire
NN12 8AX

REGISTERED NUMBER:

4614347

ACCOUNTANTS:

CED Accountancy Services Limited
Museum Court
Watling Street West
Towcester
Northamptonshire
NN12 6BX

Castle & Niall Veterinary Services Ltd

Abbreviated Balance Sheet

31 March 2004

	Notes	£	£
FIXED ASSETS:			
Intangible assets	2		2,950
Tangible assets	3		20,354
			23,304
CURRENT ASSETS:			
Stocks		20,897	
Debtors		15,282	
Cash at bank and in hand		39,478	
		75,657	
CREDITORS: Amounts falling due within one year		84,448	
NET CURRENT LIABILITIES:			(8,791)
TOTAL ASSETS LESS CURRENT LIABILITIES:			14,513
PROVISIONS FOR LIABILITIES AND CHARGES:			950
			£13,563
CAPITAL AND RESERVES:			
Called up share capital	4		100
Profit and loss account			13,463
SHAREHOLDERS' FUNDS:			£13,563

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 31 March 2004.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

Castle & Niall Veterinary Services Ltd

Abbreviated Balance Sheet

31 March 2004

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:

Charles Castle

.....
C P Castle - Director

Ian McLeish

.....
I McLeish - Director

Approved by the Board on *6 June 2004*

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Period 11 December 2002 to 31 March 2004

1. **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 June 2002).

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being written off evenly over its estimated useful life of five years.

Tangible fixed assets

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

Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

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

2. **INTANGIBLE FIXED ASSETS**

	Total
	<hr/> £
COST:	
Additions	3,000
	<hr/>
At 31 March 2004	3,000
	<hr/>
AMORTISATION:	
Charge for period	50
	<hr/>
At 31 March 2004	50
	<hr/>
NET BOOK VALUE:	
At 31 March 2004	2,950
	<hr/> <hr/>

Castle & Niall Veterinary Services Ltd

Notes to the Abbreviated Accounts

for the Period 11 December 2002 to 31 March 2004

3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST:	
Additions	32,901
Disposals	(5,837)
	<hr/>
At 31 March 2004	27,064
	<hr/>
DEPRECIATION:	
Charge for period	8,169
Eliminated on disposals	(1,459)
	<hr/>
At 31 March 2004	6,710
	<hr/>
NET BOOK VALUE:	
At 31 March 2004	20,354
	<hr/> <hr/>

4. **CALLED UP SHARE CAPITAL**

Authorised:			
Number:	Class:	Nominal value:	£
1,000	Ordinary	£1	1,000
			<hr/> <hr/>
Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	£
100	Ordinary	£1	100
			<hr/> <hr/>

The following shares were allotted and fully paid for cash at par during the period:

100 Ordinary shares of £1 each