

Registrar

Cardiff Pet Health Limited

31st March 2009

Abbreviated Accounts

Registered number 06501759

Bertram Kidson & Co

Accountants

WEDNESDAY



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PC3

16/09/2009

430

COMPANIES HOUSE

Cardiff Pet Health Limited

Abbreviated accounts

31st March 2009

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Cardiff Pet Health LimitedBalance Sheet at 31st March 2009

	<u>Notes</u>	<u>2009</u>
		£
<b><u>Fixed assets</u></b>		
Intangible assets	2	317,758
Tangible assets	2	116,191
		<hr/> 433,949
<b><u>Current assets</u></b>		
Stocks		38,062
Debtors		15,944
Cash at bank		39,047
Cash in hand		388
		<hr/> 93,441
<b><u>Creditors</u></b> - amounts falling due within one year		(447,527)
Net current liabilities		<hr/> (354,086)
Total assets less current liabilities		79,863
Deferred taxation		(5,930)
		<hr/> 73,933
<b><u>Capital and reserves</u></b>		
Called up share capital	3	100
Profit and loss account	4	73,833
		<hr/> 73,933

For the year ended 31st March 2009 the company was entitled to exemption from audit under section 249A(1) Companies Act 1985 and no notice has been deposited under section 249B(2). The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 221 and for preparing accounts which show a true and fair view of the state of affairs of the company as at 31st March 2009 and of its profit or loss for the year in accordance with section 226 and which otherwise comply with the requirements of the Companies Act 1985, so far as applicable to the company. These abbreviated accounts have been prepared in accordance with the special provisions relating to small companies within part VII of the Companies Act 1985.

Approved by the Board on 4th September 2009

  
C Troughton

Director

**Cardiff Pet Health Limited**

**Notes to the Financial Statements for the year**

**ended 31st March 2009**

**1 Accounting policies**

**Basis of accounting**

The accounts have been prepared under the historical cost convention

**Turnover**

Turnover represents net invoiced sales of goods, excluding VAT

**Fixed assets**

Depreciation and amortisation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold improvements	- over the period of the lease
Equipment and fixtures	- 15% reducing balance
Goodwill	- 5% straight line

**Stocks**

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

**Deferred taxation**

Deferred taxation arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred taxation is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

**Leased assets**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit as incurred.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The lease or hire purchase obligation is shown in the balance sheet as a liability. The interest on such agreements is charged to the profit and loss account in equal instalments.

**Cardiff Pet Health Limited**

**Notes to the Financial Statements for the year**

**ended 31st March 2009**

	<b><u>2009</u></b>		
	<b>£</b>		
<b>2 <u>Intangible fixed assets</u> - Goodwill</b>			
<b><u>Cost</u></b>			
At 1st April 2008			-
Additions			334,482
Disposals			-
			<hr/>
At 31st March 2009			334,482
			<hr/>
<b><u>Depreciation</u></b>			
At 1st April 2008			-
Charge for year			16,724
Disposals			-
			<hr/>
At 31st March 2009			16,724
			<hr/>
<b><u>Net book value</u></b>			
At 31st March 2009			317,758
			<hr/> <hr/>
 <b>2 <u>Tangible assets</u></b>			
	<b>Leasehold Improve- ments £</b>	<b>Fixtures and Equipment £</b>	<b>Total  £</b>
<b><u>Cost</u></b>			
At 1st April 2008	-	-	-
Additions	30,766	102,309	133,075
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st March 2009	30,766	102,309	133,075
	<hr/>	<hr/>	<hr/>
<b><u>Depreciation</u></b>			
At 1st April 2008	-	-	-
Charge for year	1,538	15,346	16,884
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31st March 2009	1,538	15,346	16,884
	<hr/>	<hr/>	<hr/>
<b><u>Net book value</u></b>			
At 31st March 2009	29,228	86,963	116,191
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 1st April 2008	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Cardiff Pet Health Limited  
Notes to the Financial Statements for the year  
ended 31st March 2009

		<u>2009</u>
		£
3	<u>Share capital</u>	
	<u>Authorised</u>	
	100 Ordinary shares of £1 each	100
		<hr/>
	<u>Allotted, called up and fully paid</u>	
	1,000 Ordinary shares of £1 each	1,000
		<hr/>
4	<u>Reserves</u>	
		Profit and loss account
	At 1st April 2008	-
	Retained profit for the year	73,833
		<hr/>
	At 31st March 2009	73,833
		<hr/>