REGISTERED NUMBER: 07342922 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

FOR

ARDSLEY BOARDING KENNELS AND CATTERY LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2021

DIRECTOR:	M Simpson
REGISTERED OFFICE:	St Paul's House 23 Park Square Leeds LS1 2ND
REGISTERED NUMBER:	07342922 (England and Wales)
ACCOUNTANTS:	Sedulo Leeds Limited St Paul's House 23 Park Square Leeds West Yorkshire LS1 2ND

BALANCE SHEET
31 AUGUST 2021

	Notes	31.8.21 £	£	31.8.20 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		10,342		8,511
			10,342		8,511
CURRENT ASSETS					
Stocks		50		50	
Debtors	6	713		1,039	
Cash at bank and in hand		55,654		20,957	
		56,417		22,046	
CREDITORS					
Amounts falling due within one year	7	16,759		11,031	
NET CURRENT ASSETS			39,658		11,015
TOTAL ASSETS LESS CURRENT LIABILITIES			50,000		19,526
CREDITORS					
Amounts falling due after more than one year	8		(25,203)		-
PROVISIONS FOR LIABILITIES			(1,859)		(1,859)
NET ASSETS			22,938		17,667
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			22,838		17,567
SHAREHOLDERS' FUNDS			22,938		17,667

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 AUGUST 2021

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 27 June 2022 and were signed by:

M Simpson - Director

1. STATUTORY INFORMATION

Ardsley Boarding Kennels and Cattery Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The principal activity of the company in the year under review was that of boarding kennels and cattery.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in Pound Sterling (GBP), which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest Pound.

At the time of signing these accounts, having considered the economic climate, the Directors expectations and intentions for the next twelve months, and the availability of working capital, the Directors are of the opinion that the Company will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Plant and machinery etc	- 33% on reducing balance, 25% on reducing balance and 10% on reducing balance

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

continued...

2. ACCOUNTING POLICIES - continued

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Tangible fixed assets acquired under finance leases and hire purchase contracts are capitalised at the estimated fair value at the date of inception of each lease or contract. The total finance charges are allocated over the period of the lease in such a way as to give reasonably consistent charges on the outstanding liability.

Rentals payable under operating leases are charged as incurred.

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 profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2020 - 3) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2020 and 31 August 2021	10,000
AMORTISATION	
At 1 September 2020 and 31 August 2021	10,000
NET BOOK VALUE	
At 31 August 2021	-
At 31 August 2020	-

continued...

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 September 2020	34,197
Additions	3,106
At 31 August 2021	37,303
DEPRECIATION	
At 1 September 2020	25,686
Charge for year	1,275
At 31 August 2021	26,961
NET BOOK VALUE	
At 31 August 2021	10,342
At 31 August 2020	8,511

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade debtors	438	498
Other debtors	275	541
	713	1,039

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Bank loans and overdrafts	2,630	-
Trade creditors	-	612
Taxation and social security	7,351	6,847
Other creditors	6,778	3,572
	16,759	11,031

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.21	31.8.20
	£	£
Bank loans	25,203	-

continued...

9. RELATED PARTY DISCLOSURES

At 31 August 2021 the Director was owed £4,584 (2020: £1,687) by the company. The loan was interest free with no set terms of repayment.