

Registered number
08619488

Douglas Hall Kennels Ltd

Unaudited Filleted Accounts

31 July 2021

Douglas Hall Kennels Ltd**Registered number:** 08619488**Balance Sheet****as at 31 July 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	162,520	85,014
Current assets			
Stocks		75,320	57,470
Debtors	4	698,405	135,905
Cash at bank and in hand		167,916	220,115
		<u>941,641</u>	<u>413,490</u>
Creditors: amounts falling due within one year	5	(523,261)	(320,428)
Net current assets		<u>418,380</u>	<u>93,062</u>
Total assets less current liabilities		<u>580,900</u>	<u>178,076</u>
Creditors: amounts falling due after more than one year	6	(14,460)	(19,260)
Net assets		<u>566,440</u>	<u>158,816</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		566,340	158,716
Shareholder's funds		<u>566,440</u>	<u>158,816</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Eric Lancaster

Director

Approved by the board on 28 July 2022

Douglas Hall Kennels Ltd
Notes to the Accounts
for the year ended 31 July 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	20% reducing balance
Plant and machinery	20% reducing balance
Fixtures, fittings, tools and equipment	20% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back

to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2021 Number	2020 Number
Average number of persons employed by the company	7	4

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 August 2020	52,214	41,485	44,079	137,778
Additions	99,709	17,980	-	117,689
At 31 July 2021	151,923	59,465	44,079	255,467
Depreciation				
At 1 August 2020	28,203	20,888	3,673	52,764
Charge for the year	24,744	7,340	8,099	40,183
At 31 July 2021	52,947	28,228	11,772	92,947
Net book value				
At 31 July 2021	98,976	31,237	32,307	162,520
At 31 July 2020	24,011	20,597	40,406	85,014

4 Debtors

	2021 £	2020 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	681,134	131,868
Directors Loan Account	10,597	-
Other debtors	6,674	4,037
	698,405	135,905

5 Creditors: amounts falling due within one year

2021 £	2020 £
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Bank loans and overdrafts	79,507	96,400
Obligations under finance lease and hire purchase contracts	4,800	4,800
Trade creditors	246,601	135,720
Taxation and social security costs	180,751	72,205
Other creditors	11,602	11,303
	<u>523,261</u>	<u>320,428</u>

6 Creditors: amounts falling due after one year

2021

2020

£

£

Obligations under finance lease and hire purchase contracts	<u>14,460</u>	<u>19,260</u>
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7 Other information

Douglas Hall Kennels Ltd is a private company limited by shares and incorporated in England.
Its registered office is:

Douglas Hall Cottage
Spenbrook Road
Newchurch-in-pendle
Burnley, Lancashire
BB12 9JG

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