

LOCHERMILL BOARDING CATTERY LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015



Company Registration No. SC242513 (Scotland)

LOCHERMILL BOARDING CATTERY LIMITED

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LOCHERMILL BOARDING CATTERY LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	2		44,852		45,737
Current assets					
Debtors		-		5,855	
Cash at bank and in hand		10,999		5,444	
		<u>10,999</u>		<u>11,299</u>	
Creditors: amounts falling due within one year		<u>(8,377)</u>		<u>(14,300)</u>	
Net current assets/(liabilities)			2,622		(3,001)
Total assets less current liabilities			<u>47,474</u>		<u>42,736</u>
Provisions for liabilities			(603)		-
			<u>46,871</u>		<u>42,736</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			46,870		42,735
Shareholder's funds			<u>46,871</u>		<u>42,736</u>

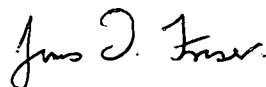
For the financial year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 6 November 2015



James Fraser
Director

Company Registration No. SC242513

LOCHERMILL BOARDING CATTERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies

1.1 Accounting convention

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

1.2 Turnover

Turnover represents amounts receivable for goods and services in relation to the provision of a cattery. It is recognised on an invoice basis, net of value added tax and arises wholly within the United Kingdom.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	No depreciation
Computer equipment	25% straight line
Fixtures, fittings & equipment	10% straight line

1.4 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

2 Fixed assets

Tangible assets

	£
Cost	
At 1 April 2014 & at 31 March 2015	49,614
Depreciation	
At 1 April 2014	3,877
Charge for the year	885
At 31 March 2015	4,762
Net book value	
At 31 March 2015	44,852
At 31 March 2014	45,737

3 Share capital

	2015 £	2014 £
Allotted, called up and fully paid		
1 Ordinary Shares of £1 each	1	1