

**REGISTERED NUMBER: 07660301 (England and Wales)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2017**  
**FOR**  
**BARKER AND BARKER PETS LIMITED**

Carter & Coley  
3 Durrant Road  
Bournemouth  
Dorset  
BH2 6NE

**BARKER AND BARKER PETS LIMITED (REGISTERED NUMBER: 0766**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2017**

---

	<b>Page</b>
<b>Company Information</b>	1
<b>Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	4
<b>Chartered Accountants' Report</b>	8

# **BARKER AND BARKER PETS LIMITED**

## **COMPANY INFORMATION FOR THE YEAR ENDED 31 OCTOBER 2017**

---

**DIRECTORS:**

M Stubbington  
Mrs B Stubbington

**REGISTERED OFFICE:**

3 Durrant Road  
Bournemouth  
Dorset  
BH2 6NE

**REGISTERED NUMBER:**

07660301 (England and Wales)

**ACCOUNTANTS:**

Carter & Coley  
3 Durrant Road  
Bournemouth  
Dorset  
BH2 6NE

**BARKER AND BARKER PETS LIMITED (REGISTERED NUMBER: 0766****BALANCE SHEET  
31 OCTOBER  
2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		16,000		24,000
Tangible assets	5		<u>30,090</u>		<u>30,969</u>
			<b>46,090</b>		<b>54,969</b>
<b>CURRENT ASSETS</b>					
Stocks		14,700		8,438	
Debtors	6	11,385		5,316	
Cash at bank		<u>572</u>		<u>4,246</u>	
		<b>26,657</b>		<b>18,000</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>176,475</u>		<u>174,015</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(149,818)</b>		<b>(156,015)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(103,728)</b>		<b>(101,046)</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10,000		10,000
Retained earnings			<u>(113,728)</u>		<u>(111,046)</u>
<b>SHAREHOLDERS' FUNDS</b>			<b>(103,728)</b>		<b>(101,046)</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

**BARKER AND BARKER PETS LIMITED (REGISTERED NUMBER: 0766**

**BALANCE SHEET - continued  
31 OCTOBER  
2017**

---

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the Board of Directors on 18 January 2018 and were signed on its behalf by:

M Stubbington - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2017**

---

**1. STATUTORY INFORMATION**

Barker and Barker Pets Limited 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.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

These financial statements have been prepared on a going concern basis. This is dependent on the continued support of Mr & Mrs Stubbington and they have indicated that this support will continue for the foreseeable future.

**Turnover**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of ten years.

**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.

Short leasehold	- in accordance with the term of the lease
Plant and machinery	- 25% 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2017****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**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2016 - 2 ).

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill £</b>
<b>COST</b>	
At 1 November 2016 and 31 October 2017	<u><b>64,000</b></u>
<b>AMORTISATION</b>	
At 1 November 2016	<b>40,000</b>
Charge for year	<u><b>8,000</b></u>
At 31 October 2017	<u><b>48,000</b></u>
<b>NET BOOK VALUE</b>	
At 31 October 2017	<u><b>16,000</b></u>
At 31 October 2016	<u><b>24,000</b></u>

**BARKER AND BARKER PETS LIMITED (REGISTERED NUMBER: 0766**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2017**

**5. TANGIBLE FIXED ASSETS**

	<b>Short leasehold £</b>	<b>Plant and machinery £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 November 2016	3,484	60,431	63,915
Additions	<u>3,440</u>	<u>5,288</u>	<u>8,728</u>
At 31 October 2017	<u>6,924</u>	<u>65,719</u>	<u>72,643</u>
<b>DEPRECIATION</b>			
At 1 November 2016	579	32,367	32,946
Charge for year	<u>1,269</u>	<u>8,338</u>	<u>9,607</u>
At 31 October 2017	<u>1,848</u>	<u>40,705</u>	<u>42,553</u>
<b>NET BOOK VALUE</b>			
At 31 October 2017	<u>5,076</u>	<u>25,014</u>	<u>30,090</u>
At 31 October 2016	<u>2,905</u>	<u>28,064</u>	<u>30,969</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2017 £</b>	<b>2016 £</b>
Trade debtors	8,130	4,460
Prepayments and accrued income	<u>3,255</u>	<u>856</u>
	<u><b>11,385</b></u>	<u><b>5,316</b></u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2017 £</b>	<b>2016 £</b>
Trade creditors	12,963	8,114
Social security and other taxes	18	18
VAT	5,879	6,552
Other creditors	3,628	2,051
Directors' current accounts	152,637	155,880
Accruals and deferred income	<u>1,350</u>	<u>1,400</u>
	<u><b>176,475</b></u>	<u><b>174,015</b></u>



**BARKER AND BARKER PETS LIMITED (REGISTERED NUMBER: 0766**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2017**

---

**8. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2017</b>	2016
	<b>£</b>	£
Within one year	<b>11,800</b>	11,800
Between one and five years	<b>11,800</b>	23,600
	<b><u>23,600</u></b>	<u>35,400</u>

**9. RELATED PARTY DISCLOSURES**

At the balance sheet date the company had received loans from the directors of £152,637 (2016 - £155,880) which are included in creditors falling due within one year. This balance is interest free and repayable on demand.

**10. FIRST YEAR ADOPTION**

No adjustments were required on the transition from FRSSE 2015 to FRS 102 Section 1A.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BARKER AND BARKER PETS LIMITED**

---

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Barker and Barker Pets Limited for the year ended 31 October 2017 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Barker and Barker Pets Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Barker and Barker Pets Limited and state those matters that we have agreed to state to the Board of Directors of Barker and Barker Pets Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Barker and Barker Pets Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Barker and Barker Pets Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Barker and Barker Pets Limited. You consider that Barker and Barker Pets Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Barker and Barker Pets Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Carter & Coley  
3 Durrant Road  
Bournemouth  
Dorset  
BH2 6NE

18 January 2018

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.