

REGISTERED NUMBER: SC173163 (Scotland)

Unaudited Financial Statements
For The Period 1 July 2016 to 31 December 2017
for
Avondale Poultry & Pet Foods Ltd

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For The Period 1 July 2016 to 31 December 2017**

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Avondale Poultry & Pet Foods Ltd
Company Information
For The Period 1 July 2016 to 31 December 2017

DIRECTOR: A Hendry

SECRETARY: Mrs G Hendry

REGISTERED OFFICE: 18 Colinhill Road
Strathaven
Scotland
ML10 6EU

REGISTERED NUMBER: SC173163 (Scotland)

ACCOUNTANTS: Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Avondale Poultry & Pet Foods Ltd (Registered number: SC173163)

**Balance Sheet
31 December 2017**

	Notes	31.12.17 £	£	30.6.16 £	£
FIXED ASSETS					
Tangible assets	4		-		99,898
CURRENT ASSETS					
Stocks		-		18,000	
Debtors	5	-		45,348	
Cash at bank		<u>1,602</u>		<u>3,041</u>	
		1,602		66,389	
CREDITORS					
Amounts falling due within one year	6	<u>477,489</u>		<u>597,364</u>	
NET CURRENT LIABILITIES			<u>(475,887)</u>		<u>(530,975)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(475,887)</u>		<u>(431,077)</u>
CAPITAL AND RESERVES					
Called up share capital			100,100		100,100
Retained earnings			<u>(575,987)</u>		<u>(531,177)</u>
SHAREHOLDERS' FUNDS			<u>(475,887)</u>		<u>(431,077)</u>

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

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

The director acknowledges his 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)

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 Income Statement has not been delivered.

The financial statements were approved by the director on 27 September 2018 and were signed by:

A Hendry - Director

**Notes to the Financial Statements
For The Period 1 July 2016 to 31 December 2017**

1. STATUTORY INFORMATION

Avondale Poultry & Pet Foods Ltd is a private company, limited by shares, registered in Scotland. 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.

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 2% on cost
Plant and machinery	- 20% on cost
Motor vehicles	- 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 period 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.

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 period 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

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Notes to the Financial Statements - continued
For The Period 1 July 2016 to 31 December 2017

2. ACCOUNTING POLICIES - continued

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 period was 11 .

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 July 2016	62,779	59,306	26,578	148,663
Disposals	(62,779)	(59,306)	(26,578)	(148,663)
At 31 December 2017	-	-	-	-
DEPRECIATION				
At 1 July 2016	7,533	25,867	15,365	48,765
Eliminated on disposal	(7,533)	(25,867)	(15,365)	(48,765)
At 31 December 2017	-	-	-	-
NET BOOK VALUE				
At 31 December 2017	-	-	-	-
At 30 June 2016	55,246	33,439	11,213	99,898

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 July 2016	26,578
Disposals	(26,578)
At 31 December 2017	-
DEPRECIATION	
At 1 July 2016	15,365
Eliminated on disposal	(15,365)
At 31 December 2017	-
NET BOOK VALUE	
At 31 December 2017	-
At 30 June 2016	11,213

Notes to the Financial Statements - continued
For The Period 1 July 2016 to 31 December 2017

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

	31.12.17	30.6.16
	£	£
Trade debtors	-	20,768
VAT	-	24,580
	<u>-</u>	<u>45,348</u>

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

	31.12.17	30.6.16
	£	£
Hire purchase contracts	-	4,122
Trade creditors	-	22,762
VAT	4,943	-
Directors' current accounts	469,525	562,274
Accrued expenses	3,021	8,206
	<u>477,489</u>	<u>597,364</u>

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Avondale Poultry & Pet Foods Ltd**

The following reproduces the text of the report prepared for the director 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 Director 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 Avondale Poultry & Pet Foods Ltd for the period ended 31 December 2017 which comprise the Income Statement, 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the director of Avondale Poultry & Pet Foods Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Avondale Poultry & Pet Foods Ltd and state those matters that we have agreed to state to the director of Avondale Poultry & Pet Foods Ltd in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Avondale Poultry & Pet Foods Ltd 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 Avondale Poultry & Pet Foods Ltd. You consider that Avondale Poultry & Pet Foods Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Avondale Poultry & Pet Foods Ltd. 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.

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date:

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.