

Company registration number: 04461767

Dog Detectives Limited
Unaudited financial statements
30 April 2017

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Dog Detectives Limited

Contents

	Page
Directors and other information	2
Accountant's report	3
Statement of financial position	4 - 5
Notes to the financial statements	6 - 9

Dog Detectives Limited

Directors and other information

Directors	D Jones J Jones A P Jones
Secretary	J Jones
Company number	04461767
Registered office	392-394 Hoylake Road Moreton Wirral CH46 6DF
Accountant	Hailwood & Co. 392-394 Hoylake Road Moreton Wirral CH46 6DF

Dog Detectives Limited

**Chartered accountant's report to the board of directors on the preparation of the
unaudited statutory financial statements of Dog Detectives Limited
Year ended 30 April 2017**

As described on the Statement of financial position, the directors of the company are responsible for the preparation of the financial statements for the year ended 30 April 2017, as set out on pages 4 to 9.

You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

Hailwood C

Hailwood & Co.
Chartered Accountants

392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

7 June 2017

Dog Detectives Limited

**Statement of financial position
30 April 2017**

	Note	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	6	988,994		991,736	
			988,994		991,736
Current assets					
Debtors	7	71,087		15,679	
Cash at bank and in hand		8,516		8,516	
		79,603		24,195	
Creditors: amounts falling due within one year	8	(933,329)		(847,226)	
Net current liabilities			(853,726)		(823,031)
Total assets less current liabilities			135,268		168,705
Creditors: amounts falling due after more than one year	9		(135,248)		(168,699)
Net assets			20		6
Capital and reserves					
Called up share capital			3		3
Profit and loss account			17		3
Shareholders funds			20		6

For the year ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The shareholders have 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.


In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

The notes on pages 6 to 9 form part of these financial statements.

Dog Detectives Limited

Statement of financial position (continued)
30 April 2017

These financial statements were approved by the board of directors and authorised for issue on 7 June 2017, and are signed on behalf of the board by:



D Jones
Director

Company registration number: 04461767

The notes on pages 6 to 9 form part of these financial statements.

Dog Detectives Limited

Notes to the financial statements Year ended 30 April 2017

1. General information

The company is a private company limited by shares, registered in England. The address of the registered office is 392-394 Hoylake Road, Moreton, Wirral, CH46 6DF.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 May 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 11.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Dog Detectives Limited

Notes to the financial statements (continued) **Year ended 30 April 2017**

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Not depreciated
Fittings fixtures and equipment	-	20% reducing balance
Motor vehicles	-	25% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Profit/loss before taxation

Profit/loss before taxation is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible assets	<u>7,742</u>	<u>10,201</u>

5. Dividends

Equity dividends

	2017	2016
	£	£
Dividends paid during the year (excluding those for which a liability existed at the end of the prior year)	<u>4,665</u>	<u>15,669</u>

Dog Detectives Limited

Notes to the financial statements (continued)
Year ended 30 April 2017

6. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 May 2016	959,334	38,769	55,028	1,053,131
Additions	5,000	-	-	5,000
At 30 April 2017	<u>964,334</u>	<u>38,769</u>	<u>55,028</u>	<u>1,058,131</u>
Depreciation				
At 1 May 2016	-	31,580	29,815	61,395
Charge for the year	-	1,438	6,304	7,742
At 30 April 2017	<u>-</u>	<u>33,018</u>	<u>36,119</u>	<u>69,137</u>
Carrying amount				
At 30 April 2017	<u>964,334</u>	<u>5,751</u>	<u>18,909</u>	<u>988,994</u>
At 30 April 2016	<u>959,334</u>	<u>7,189</u>	<u>25,213</u>	<u>991,736</u>

7. Debtors

	2017	2016
	£	£
Trade debtors	59,588	10,235
Other debtors	11,499	5,444
	<u>71,087</u>	<u>15,679</u>

8. Creditors: amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	88,122	47,401
Trade creditors	10,204	35,961
Corporation tax	4,739	2,336
Social security and other taxes	-	60
Other creditors	830,264	761,468
	<u>933,329</u>	<u>847,226</u>

Dog Detectives Limited

Notes to the financial statements (continued)
Year ended 30 April 2017

9. Creditors: amounts falling due after more than one year

	2017	2016
	£	£
Bank loans and overdrafts	54,736	66,943
Other creditors	80,512	101,756
	<u>135,248</u>	<u>168,699</u>

10. Controlling party

The company is controlled by the directors whose names are shown on the directors report.

11. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 May 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.