

Dog & Whistle Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2015

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Dog & Whistle Limited

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Dog & Whistle Limited
(Registration number: 08687415)
Abbreviated Balance Sheet at 30 September 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		53,475	41,667
Current assets			
Stocks		21,740	15,080
Debtors		2,880	2,880
Cash at bank and in hand		42,131	40,971
		66,751	58,931
Creditors: Amounts falling due within one year		(63,578)	(55,699)
Net current assets		3,173	3,232
Total assets less current liabilities		56,648	44,899
Provisions for liabilities		(10,695)	-
Net assets		45,953	44,899
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		45,853	44,799
Shareholders' funds		45,953	44,899

For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The notes on pages 3 to 4 form an integral part of these financial statements.

Dog & Whistle Limited
(Registration number: 08687415)
Abbreviated Balance Sheet at 30 September 2015
..... continued

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 23 June 2016 and signed on its behalf by:

.....
Mrs Y Wheeler
Director

.....
Mr R Harding
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Dog & Whistle Limited
Notes to the Abbreviated Accounts for the Year Ended 30 September 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	10% reducing balance basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Dog & Whistle Limited
Notes to the Abbreviated Accounts for the Year Ended 30 September 2015
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 October 2014	46,297	46,297
Additions	17,750	17,750
At 30 September 2015	64,047	64,047
Depreciation		
At 1 October 2014	4,630	4,630
Charge for the year	5,942	5,942
At 30 September 2015	10,572	10,572
Net book value		
At 30 September 2015	53,475	53,475
At 30 September 2014	41,667	41,667

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

4 Related party transactions

Directors' advances and credits

	2015	2015	2014	2014
	Advance/ Credit	Repaid	Advance/ Credit	Repaid
	£	£	£	£
Mrs Y Wheeler				
	205	-	428	-
Mr R Harding				
	205	-	428	-