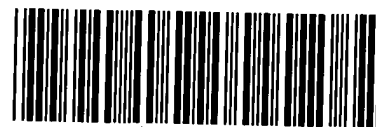


COMPANY REGISTRATION NUMBER: 08442466

DOG DAY (DEVON) LIMITED
FILLETED UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2017

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DOG DAY (DEVON) LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

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DOG DAY (DEVON) LIMITED

STATEMENT OF FINANCIAL POSITION

31 MARCH 2017

	Note	2017 £	2016 £
Fixed assets			
Intangible assets	5	3,960	7,920
Tangible assets	6	<u>496</u>	<u>—</u>
		4,456	7,920
Current assets			
Stocks		350	500
Debtors	7	346	346
Cash at bank and in hand		<u>1,692</u>	<u>2,854</u>
		2,388	3,700
Creditors: amounts falling due within one year	8	<u>(15,925)</u>	<u>(18,989)</u>
Net current liabilities		<u>(13,537)</u>	<u>(15,289)</u>
Total assets less current liabilities		<u>(9,081)</u>	<u>(7,369)</u>
Net liabilities		<u>(9,081)</u>	<u>(7,369)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		<u>(9,082)</u>	<u>(7,370)</u>
Members deficit		<u>(9,081)</u>	<u>(7,369)</u>

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 income and retained earnings has not been delivered.

For the year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.

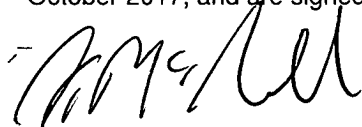
The notes on pages 3 to 7 form part of these financial statements.

DOG DAY (DEVON) LIMITED

STATEMENT OF FINANCIAL POSITION *(continued)*

31 MARCH 2017

These financial statements were approved by the board of directors and authorised for issue on 23 October 2017, and are signed on behalf of the board by:



KP McDonnell
Director

Company registration number: 08442466

The notes on pages 3 to 7 form part of these financial statements.

DOG DAY (DEVON) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Hunter's Lodge, Old Lane, Brown Edge, Stoke on Trent, ST6 8TG. The principal activity of the company during the year continued to be that of dog trainers and therapists.

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 the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

The accounts have been prepared on the going concern basis.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 12.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Estimated useful lives and residual values of fixed assets

As described in the notes to the financial statements, depreciation of tangible and intangible fixed assets has been based on estimated useful lives and residual values deemed appropriate by the directors. Estimated useful lives and residual values are reviewed annually and revised as appropriate. Revisions take into account estimated useful lives used by other companies operating in the sector and actual asset lives and residual values, as evidenced by disposals during the current and prior accounting periods.

DOG DAY (DEVON) LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2017

3. Accounting policies *(continued)*

Revenue recognition

Turnover represents the amounts (excluding value added tax) derived from the provision of goods and services to clients.

Corporation tax

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

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are recorded at the fair value at the acquisition date.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Licence - 20% straight line

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

DOG DAY (DEVON) LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2017

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

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:

Fixtures and Fittings - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

DOG DAY (DEVON) LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2017

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2016: 1).

5. Intangible assets

	Development costs £
Cost	
At 1 April 2016 and 31 March 2017	<u>19,800</u>
Amortisation	
At 1 April 2016	11,880
Charge for the year	<u>3,960</u>
At 31 March 2017	<u>15,840</u>
Carrying amount	
At 31 March 2017	<u>3,960</u>
At 31 March 2016	<u>7,920</u>

6. Tangible assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2016	395	395
Additions	<u>740</u>	<u>740</u>
At 31 March 2017	<u>1,135</u>	<u>1,135</u>
Depreciation		
At 1 April 2016	395	395
Charge for the year	<u>244</u>	<u>244</u>
At 31 March 2017	<u>639</u>	<u>639</u>
Carrying amount		
At 31 March 2017	<u>496</u>	<u>496</u>
At 31 March 2016	<u>—</u>	<u>—</u>

DOG DAY (DEVON) LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2017

7. Debtors

	2017	2016
	£	£
Other debtors	<u>346</u>	<u>346</u>

8. Creditors: amounts falling due within one year

	2017	2016
	£	£
Other creditors	<u>15,925</u>	<u>18,989</u>

9. Going concern

The accounts have been prepared on the going concern basis. The director believes this to be appropriate as he has expressed his willingness to financially support the business for the foreseeable future.

10. Events after the end of the reporting period

There were no significant events up to 23 October 2017, being the date of approval of the financial statements by the Board.

11. Related party transactions

During the year the company owed £15,375 to the directors (2016 £18,439)

All transactions undertaken with the directors are deemed to be conducted under normal market conditions and/or are not material.

12. Transition to FRS 102

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

No transitional adjustments were required in equity or profit or loss for the year.