

**Unaudited Financial Statements for the Year Ended 30th June 2022**

**for**

**CLARKS HILL KENNELS & CATTERY LIMITED**

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**for the Year Ended 30th June 2022**

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**CLARKS HILL KENNELS & CATTERY LIMITED**

**Company Information**  
**for the Year Ended 30th June 2022**

**DIRECTORS:**

Mr P I Critchley  
Mrs B Critchley  
Mr M Critchley

**SECRETARY:**

Mr P I Critchley

**REGISTERED OFFICE:**

41 St Thomas's Road  
Chorley  
Lancashire  
PR7 1JE

**REGISTERED NUMBER:**

05741826 (England and Wales)

**ACCOUNTANTS:**

Abrams Ashton - Chorley Limited  
Chartered Certified Accountants  
41 St Thomas's Road  
Chorley  
Lancashire  
PR7 1JE

**CLARKS HILL KENNELS & CATTERY LIMITED (REGISTERED NUMBER: 05741826)****Balance Sheet**  
**30th June 2022**

	Notes	30.6.22 £	£	30.6.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>343,504</u>		<u>346,759</u>
			<b>343,504</b>		<b>346,759</b>
<b>CURRENT ASSETS</b>					
Stocks	6	<b>1,808</b>		1,281	
Debtors	7	<b>814</b>		814	
Cash at bank and in hand		<u>227,054</u>		<u>283,305</u>	
		<b>229,676</b>		<b>285,400</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>117,437</u>		<u>98,973</u>	
<b>NET CURRENT ASSETS</b>			<u><b>112,239</b></u>		<u><b>186,427</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>455,743</b>		<b>533,186</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		<b>(42,500)</b>		<b>(187,651)</b>
<b>PROVISIONS FOR LIABILITIES</b>			<u><b>(914)</b></u>		<u><b>(2,986)</b></u>
<b>NET ASSETS</b>			<u><b>412,329</b></u>		<u><b>342,549</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	12		<b>150</b>		<b>150</b>
Retained earnings			<u><b>412,179</b></u>		<u><b>342,399</b></u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>412,329</b></u>		<u><b>342,549</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2022 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
- (b) 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.

**Balance Sheet - continued**  
**30th June 2022**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the Board of Directors and authorised for issue on 3rd December 2022 and were signed on its behalf by:

Mr P I Critchley - Director

Mrs B Critchley - Director

Mr M Critchley - Director

**Notes to the Financial Statements**  
**for the Year Ended 30th June 2022**

**1. STATUTORY INFORMATION**

Clarks Hill Kennels & Cattery 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Revenue recognition**

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

**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.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

No depreciation is provided on the company's freehold properties. The directors consider that to depreciate them would not give a true and fair view. Depreciation is only one of the many elements reflected in the annual valuation of properties and accordingly the amount of depreciation which might otherwise have been charged cannot be separately identified or quantified. The directors consider that this policy results in the financial statements giving a true and fair view.

**Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

**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 30th June 2022****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**

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.

**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.

**Cash and cash equivalents**

Cash and cash equivalents includes cash in hand, deposits held with banks, and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

**Financial instruments:**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2021 - 7) .

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
At 1st July 2021	
and 30th June 2022	<u><b>95,000</b></u>
<b>AMORTISATION</b>	
At 1st July 2021	
and 30th June 2022	<u><b>95,000</b></u>
<b>NET BOOK VALUE</b>	
At 30th June 2022	<u><u><b>-</b></u></u>
At 30th June 2021	<u><u><b>-</b></u></u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th June 2022**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1st July 2021	331,045	14,214	43,861
Additions	-	-	433
Disposals	-	-	-
At 30th June 2022	<u>331,045</u>	<u>14,214</u>	<u>44,294</u>
<b>DEPRECIATION</b>			
At 1st July 2021	-	8,293	38,636
Charge for year	-	1,481	1,393
Eliminated on disposal	-	-	-
At 30th June 2022	<u>-</u>	<u>9,774</u>	<u>40,029</u>
<b>NET BOOK VALUE</b>			
At 30th June 2022	<u>331,045</u>	<u>4,440</u>	<u>4,265</u>
At 30th June 2021	<u>331,045</u>	<u>5,921</u>	<u>5,225</u>

  

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1st July 2021	6,300	2,750	398,170
Additions	-	584	1,017
Disposals	-	(985)	(985)
At 30th June 2022	<u>6,300</u>	<u>2,349</u>	<u>398,202</u>
<b>DEPRECIATION</b>			
At 1st July 2021	2,461	2,021	51,411
Charge for year	960	162	3,996
Eliminated on disposal	-	(709)	(709)
At 30th June 2022	<u>3,421</u>	<u>1,474</u>	<u>54,698</u>
<b>NET BOOK VALUE</b>			
At 30th June 2022	<u>2,879</u>	<u>875</u>	<u>343,504</u>
At 30th June 2021	<u>3,839</u>	<u>729</u>	<u>346,759</u>



**Notes to the Financial Statements - continued**  
**for the Year Ended 30th June 2022****5. TANGIBLE FIXED ASSETS - continued**

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

	<b>Motor vehicles £</b>
<b>COST</b>	
At 1st July 2021	<b>6,300</b>
Transfer to ownership	<b>(6,300)</b>
At 30th June 2022	<b>-</b>
<b>DEPRECIATION</b>	
At 1st July 2021	<b>2,461</b>
Charge for year	<b>960</b>
Transfer to ownership	<b>(3,421)</b>
At 30th June 2022	<b>-</b>
<b>NET BOOK VALUE</b>	
At 30th June 2022	<b>-</b>
At 30th June 2021	<b>3,839</b>

**6. STOCKS**

	<b>30.6.22 £</b>	<b>30.6.21 £</b>
Stocks	<b>1,808</b>	<b>1,281</b>

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

	<b>30.6.22 £</b>	<b>30.6.21 £</b>
Prepayments	<b>814</b>	<b>814</b>

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

	<b>30.6.22 £</b>	<b>30.6.21 £</b>
Bank loans and overdrafts (see note 10)	<b>-</b>	<b>16,448</b>
Other loans (see note 10)	<b>21,250</b>	<b>17,000</b>
Hire purchase contracts	<b>-</b>	<b>375</b>
Trade creditors	<b>518</b>	<b>10,084</b>
Tax	<b>18,114</b>	<b>20,075</b>
Social security and other taxes	<b>2,413</b>	<b>1,182</b>
VAT	<b>14,091</b>	<b>4,202</b>
Other creditors	<b>344</b>	<b>181</b>
Directors' current accounts	<b>32,943</b>	<b>10,000</b>
Accrued expenses	<b>27,764</b>	<b>19,426</b>
	<b>117,437</b>	<b>98,973</b>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th June 2022****9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>30.6.22</b>	30.6.21
	£	£
Other loans (see note 10)	<b>42,500</b>	68,000
Directors' current accounts	<u>-</u>	<u>119,651</u>
	<b><u>42,500</u></b>	<b><u>187,651</u></b>

**10. LOANS**

An analysis of the maturity of loans is given below:

	<b>30.6.22</b>	30.6.21
	£	£
Amounts falling due within one year or on demand:		
Bank loans	-	16,448
Other loans	<b>21,250</b>	17,000
	<b><u>21,250</u></b>	<b><u>33,448</u></b>
Amounts falling due between one and two years:		
Other loans - 1-2 years	<b><u>21,250</u></b>	<u>17,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<b><u>21,250</u></b>	<u>51,000</u>

Other loans have been provided to the company under the CIBLS.

**11. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>30.6.22</b>	30.6.21
	£	£
Bank loans	-	16,448
Hire Purchase	<u>-</u>	<u>375</u>
	<b><u>-</u></b>	<b><u>16,823</u></b>

The bank loan has been fully repaid within the year.

The HP loan has been fully repaid within the year.

**12. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>30.6.22</b>	30.6.21
			£	£
150	Ordinary	£1	<b><u>150</u></b>	<b><u>150</u></b>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th June 2022**

**13. RELATED PARTY DISCLOSURES**

Included in creditors is a loan from directors of £32,943 (2021: £129,651), there is no interest charged on this loan and it is repayable on demand.

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