

REGISTERED NUMBER: 06170171 (England and Wales)

Unaudited Financial Statements
for the Year Ended 30 November 2018
for
STAR BOARDING KENNELS LTD

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for the year ended 30 November 2018**

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STAR BOARDING KENNELS LTD

**Company Information
for the year ended 30 November 2018**

Directors: Miss S P Smith
Mrs P F Smith

Secretary: Miss S P Smith

Registered office: Northside House
69 Tweedy Road
Bromley
Kent
BR1 3WA

Registered number: 06170171 (England and Wales)

Accountants: Haines Watts
Chartered Accountants
Northside House
69 Tweedy Road
Bromley
Kent
BR1 3WA

STAR BOARDING KENNELS LTD (REGISTERED NUMBER: 06170171)

**Balance Sheet
30 November 2018**

	Notes	30.11.18 £	£	30.11.17 £	£
Fixed assets					
Intangible assets	4		-		1,000
Tangible assets	5		<u>44,138</u>		<u>49,021</u>
			44,138		50,021
Current assets					
Debtors	6	34,516		18,222	
Cash at bank		<u>15,587</u>		<u>57,841</u>	
		50,103		76,063	
Creditors					
Amounts falling due within one year	7	<u>104,526</u>		<u>84,890</u>	
Net current liabilities			<u>(54,423)</u>		<u>(8,827)</u>
Total assets less current liabilities			(10,285)		41,194
Provisions for liabilities	8		<u>7,129</u>		<u>7,916</u>
Net (liabilities)/assets			<u>(17,414)</u>		<u>33,278</u>
Capital and reserves					
Called up share capital	9		100		100
Retained earnings			<u>(17,514)</u>		<u>33,178</u>
Shareholders' funds			<u>(17,414)</u>		<u>33,278</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 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 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 notes form part of these financial statements

Balance Sheet - continued
30 November 2018

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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the Board of Directors on 27 August 2019 and were signed on its behalf by:

Miss S P Smith - Director

**Notes to the Financial Statements
for the year ended 30 November 2018**

1. Statutory information

Star Boarding Kennels Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

The financial statements have been prepared on a going concern basis as the shareholders have agreed to support the company for the foreseeable future.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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 30 November 2018

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

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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 year was 11 (2017 - 13) .

4. **Intangible fixed assets**

	Goodwill
	£
Cost	
At 1 December 2017	
and 30 November 2018	<u>10,000</u>
Amortisation	
At 1 December 2017	9,000
Amortisation for year	<u>1,000</u>
At 30 November 2018	<u>10,000</u>
Net book value	
At 30 November 2018	<u>-</u>
At 30 November 2017	<u>1,000</u>

Notes to the Financial Statements - continued
for the year ended 30 November 20185. **Tangible fixed assets**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Cost					
At 1 December 2017	15,337	136,853	38,370	6,928	197,488
Additions	<u>3,632</u>	<u>5,580</u>	<u>-</u>	<u>619</u>	<u>9,831</u>
At 30 November 2018	<u>18,969</u>	<u>142,433</u>	<u>38,370</u>	<u>7,547</u>	<u>207,319</u>
Depreciation					
At 1 December 2017	7,188	115,934	20,608	4,737	148,467
Charge for year	<u>2,945</u>	<u>6,625</u>	<u>4,441</u>	<u>703</u>	<u>14,714</u>
At 30 November 2018	<u>10,133</u>	<u>122,559</u>	<u>25,049</u>	<u>5,440</u>	<u>163,181</u>
Net book value					
At 30 November 2018	<u>8,836</u>	<u>19,874</u>	<u>13,321</u>	<u>2,107</u>	<u>44,138</u>
At 30 November 2017	<u>8,149</u>	<u>20,919</u>	<u>17,762</u>	<u>2,191</u>	<u>49,021</u>

6. **Debtors: amounts falling due within one year**

	30.11.18 £	30.11.17 £
Trade debtors	33,025	17,806
Prepayments	<u>1,491</u>	<u>416</u>
	<u>34,516</u>	<u>18,222</u>

7. **Creditors: amounts falling due within one year**

	30.11.18 £	30.11.17 £
Other loans	-	10,359
Close Bros Finance Loan	-	349
Trade creditors	8,054	1,231
Amounts owed to group undertakings	40,241	30,416
Tax	139	3,214
Social security and other taxes	2,382	11,507
Pensions control	82	219
VAT	5,169	15,579
Other creditors	8,969	2,796
Directors' current accounts	33,722	2,240
Accrued expenses	<u>5,768</u>	<u>6,980</u>
	<u>104,526</u>	<u>84,890</u>

STAR BOARDING KENNELS LTD (REGISTERED NUMBER: 06170171)

**Notes to the Financial Statements - continued
for the year ended 30 November 2018**

8. Provisions for liabilities

	30.11.18	30.11.17
	£	£
Deferred tax		
Accelerated capital allowances	<u>7,129</u>	<u>7,916</u>
		Deferred tax
		£
Balance at 1 December 2017		7,916
Provided during year		(787)
Balance at 30 November 2018		<u>7,129</u>

9. Called up share capital

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.11.18	30.11.17
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

10. Related party disclosures

At the balance sheet date, the company owed £21,056 (2017: £30,416) to its parent company, Datchet Pet Spa Ltd.

11. Ultimate controlling party

Star Boarding Kennels Ltd is a 100% owned subsidiary of Datchet Pet Spa Ltd, company number 09676264, registered office address Northside House, 69 Tweedy Road, Bromley, BR1 3WA.

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.