

REGISTERED NUMBER: 06170171 (England and Wales)

Unaudited Financial Statements
for the Year Ended 30 November 2017
for
STAR BOARDING KENNELS LTD

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for the year ended 30 November 2017**

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STAR BOARDING KENNELS LTD

**Company Information
for the year ended 30 November 2017**

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
Aissela
46 High Street
Esher
Surrey
KT10 9QY

STAR BOARDING KENNELS LTD (REGISTERED NUMBER: 06170171)

**Balance Sheet
30 November 2017**

	Notes	30.11.17 £	£	30.11.16 £	£
Fixed assets					
Intangible assets	4		1,000		2,000
Tangible assets	5		<u>49,021</u>		<u>50,654</u>
			50,021		52,654
Current assets					
Debtors	6	18,222		(10,927)	
Cash at bank and in hand		<u>57,841</u>		<u>93,421</u>	
		76,063		82,494	
Creditors					
Amounts falling due within one year	7	<u>84,890</u>		<u>97,503</u>	
Net current liabilities			(8,827)		(15,009)
Total assets less current liabilities			41,194		37,645
Provisions for liabilities	8		<u>7,916</u>		<u>8,163</u>
Net assets			33,278		29,482
Capital and reserves					
Called up share capital	9		100		100
Retained earnings	10		<u>33,178</u>		<u>29,382</u>
Shareholders' funds			33,278		29,482

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2017 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 2017

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 31 August 2018 and were signed on its behalf by:

Miss S P Smith - Director

**Notes to the Financial Statements
for the year ended 30 November 2017**

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.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 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.

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.

Notes to the Financial Statements - continued
for the year ended 30 November 2017

2. Accounting policies - continued

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 13 (2016 - 13) .

4. Intangible fixed assets

	Goodwill £
Cost	
At 1 December 2016	
and 30 November 2017	<u>10,000</u>
Amortisation	
At 1 December 2016	8,000
Amortisation for year	<u>1,000</u>
At 30 November 2017	<u>9,000</u>
Net book value	
At 30 November 2017	<u>1,000</u>
At 30 November 2016	<u>2,000</u>

Notes to the Financial Statements - continued
for the year ended 30 November 2017

5. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Cost					
At 1 December 2016	11,413	126,652	38,370	6,346	182,781
Additions	3,924	10,201	-	582	14,707
At 30 November 2017	15,337	136,853	38,370	6,928	197,488
Depreciation					
At 1 December 2016	4,472	108,961	14,687	4,007	132,127
Charge for year	2,716	6,973	5,921	730	16,340
At 30 November 2017	7,188	115,934	20,608	4,737	148,467
Net book value					
At 30 November 2017	8,149	20,919	17,762	2,191	49,021
At 30 November 2016	6,941	17,691	23,683	2,339	50,654

6. Debtors: amounts falling due within one year

	30.11.17 £	30.11.16 £
Trade debtors	17,806	(12,820)
Directors' current accounts	-	1,893
Prepayments	416	-
	<u>18,222</u>	<u>(10,927)</u>

7. Creditors: amounts falling due within one year

	30.11.17 £	30.11.16 £
Bank loans and overdrafts	-	105
Other loans	10,359	57,356
Close Bros Finance Loan	349	4,201
Trade creditors	1,231	(1,043)
Amounts owed to group undertakings	30,416	-
Tax	3,214	4,345
Social security and other taxes	11,507	15,596
Pensions control	219	102
VAT	15,579	12,241
Other creditors	2,796	-
Directors' current accounts	2,240	-
Accrued expenses	6,980	4,600
	<u>84,890</u>	<u>97,503</u>

STAR BOARDING KENNELS LTD (REGISTERED NUMBER: 06170171)

**Notes to the Financial Statements - continued
for the year ended 30 November 2017**

8. Provisions for liabilities			30.11.17	30.11.16
			£	£
Deferred tax				
Accelerated capital allowances			<u>7,916</u>	<u>8,163</u>
				Deferred tax
				£
Balance at 1 December 2016				8,163
Provided during year				<u>(247)</u>
Balance at 30 November 2017				<u>7,916</u>
9. Called up share capital				
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.11.17	30.11.16
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>
10. Reserves				Retained earnings
				£
At 1 December 2016				29,382
Profit for the year				13,796
Dividends				<u>(10,000)</u>
At 30 November 2017				<u>33,178</u>

11. First year adoption

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective from 1st January 2015) as at 1st December 2016.

Reconciliation of equity

No transitional adjustment were required.

Reconciliation of profit or loss for the year

No transitional adjustment were required.

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.