

REGISTERED NUMBER: 06170171 (England and Wales)

Unaudited Financial Statements
for the Year Ended 30 November 2022
for
STAR BOARDING KENNELS LTD

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for the year ended 30 November 2022**

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STAR BOARDING KENNELS LTD

**Company Information
for the year ended 30 November 2022**

Directors: Mrs S P Ashelford
Mrs P F Smith

Secretary: Mrs S P Ashelford

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 2022**

	Notes	£	2022 £	£	2021 £
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		<u>20,997</u>		<u>27,140</u>
			20,997		27,140
Current assets					
Debtors	6	12,443		4,047	
Cash at bank		<u>16,738</u>		<u>39,180</u>	
		29,181		43,227	
Creditors					
Amounts falling due within one year	7	<u>97,052</u>		<u>209,633</u>	
Net current liabilities			<u>(67,871)</u>		<u>(166,406)</u>
Total assets less current liabilities			<u>(46,874)</u>		<u>(139,266)</u>
Creditors					
Amounts falling due after more than one year	8		(28,673)		(33,084)
Provisions for liabilities	9		<u>(3,421)</u>		<u>(4,464)</u>
Net liabilities			<u>(78,968)</u>		<u>(176,814)</u>
Capital and reserves					
Called up share capital			100		100
Retained earnings			<u>(79,068)</u>		<u>(176,914)</u>
Shareholders' funds			<u>(78,968)</u>		<u>(176,814)</u>

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

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

The notes form part of these financial statements

Balance Sheet - continued
30 November 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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 18 August 2023 and were signed on its behalf by:

Mrs S P Ashelford - Director

**Notes to the Financial Statements
for the year ended 30 November 2022**

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.

Key source of estimation, uncertainty and judgement

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgement that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

There is estimation uncertainty in calculating depreciation. A full line by line review of fixed assets is carried out by management regularly. Whilst every attempt is made to ensure that the depreciation policy is as accurate as possible, there remains a risk that the policy does not match the useful life of the assets.

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

Notes to the Financial Statements - continued
for the year ended 30 November 2022

2. **Accounting policies - continued**

Financial instruments

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the company will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts.

Financial liabilities and equity instruments issued by the company are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

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.

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 12 (2021 - 10).

Notes to the Financial Statements - continued
for the year ended 30 November 2022

4. Intangible fixed assets

	Goodwill £
Cost	
At 1 December 2021 and 30 November 2022	<u>10,000</u>
Amortisation	
At 1 December 2021 and 30 November 2022	<u>10,000</u>
Net book value	
At 30 November 2022	<u>-</u>
At 30 November 2021	<u>-</u>

5. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Cost					
At 1 December 2021	22,646	156,632	38,370	8,276	225,924
Additions	2,698	1,994	-	457	5,149
Disposals	<u>-</u>	<u>-</u>	<u>(24,117)</u>	<u>-</u>	<u>(24,117)</u>
At 30 November 2022	<u>25,344</u>	<u>158,626</u>	<u>14,253</u>	<u>8,733</u>	<u>206,956</u>
Depreciation					
At 1 December 2021	16,982	141,973	32,750	7,079	198,784
Charge for year	2,091	4,163	332	414	7,000
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(19,825)</u>	<u>-</u>	<u>(19,825)</u>
At 30 November 2022	<u>19,073</u>	<u>146,136</u>	<u>13,257</u>	<u>7,493</u>	<u>185,959</u>
Net book value					
At 30 November 2022	<u>6,271</u>	<u>12,490</u>	<u>996</u>	<u>1,240</u>	<u>20,997</u>
At 30 November 2021	<u>5,664</u>	<u>14,659</u>	<u>5,620</u>	<u>1,197</u>	<u>27,140</u>

6. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	<u>12,443</u>	<u>4,047</u>

STAR BOARDING KENNELS LTD (REGISTERED NUMBER: 06170171)

**Notes to the Financial Statements - continued
for the year ended 30 November 2022**

7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	4,411	4,411
Trade creditors	10,934	7,396
Amounts owed to group undertakings	18,421	18,421
Amounts owed to associates	-	107,687
Social security and other taxes	25,577	30,116
Pensions control	528	(77)
VAT	11,350	5,363
Other creditors	3,558	4,797
Credit card	3,053	-
Directors' current accounts	14,151	26,827
Accrued expenses	5,069	4,692
	<u>97,052</u>	<u>209,633</u>

8. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans more 5 yr by instal	<u>28,673</u>	<u>33,084</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>28,673</u>	<u>33,084</u>

9. Provisions for liabilities

	2022	2021
	£	£
Deferred tax		
Accelerated capital allowances	<u>3,421</u>	<u>4,464</u>

	Deferred tax
	£
Balance at 1 December 2021	4,464
Provided during year	(1,043)
Balance at 30 November 2022	<u>3,421</u>

10. Related party disclosures

At the balance sheet date, the company owed £18,421 (2021: £18,421) 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.