

**DONROY (PUPPY CLUB) LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

**DONROY (PUPPY CLUB) LIMITED**  
**UNAUDITED ACCOUNTS**  
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**DONROY (PUPPY CLUB) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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<b>Directors</b>	Ms J. Billington Mr D. Macnab-Stark Mr R. Turner
<b>Secretary</b>	Mr D. Macnab-Stark
<b>Company Number</b>	09678764 (England and Wales)
<b>Registered Office</b>	C/O Deloitte LLP 1 City Square Leeds West Yorkshire LS1 2AL United Kingdom
<b>Accountants</b>	Deloitte LLP 1 City Square Leeds West Yorkshire LS1 2AL

# **DONROY (PUPPY CLUB) LIMITED**

## **ACCOUNTANTS' REPORT**

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### **Accountants' report to the board of directors of Donroy (Puppy Club) Limited on the preparation of the unaudited statutory accounts for the year ended 30 September 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Donroy (Puppy Club) Limited for the year ended 30 September 2017 as set out on pages 5 - 8 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Donroy (Puppy Club) Limited, as a body, in accordance with the terms of our engagement letter dated 6 September 2015. Our work has been undertaken solely to prepare for your approval the accounts of Donroy (Puppy Club) Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Donroy (Puppy Club) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Donroy (Puppy Club) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Donroy (Puppy Club) Limited. You consider that Donroy (Puppy Club) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Donroy (Puppy Club) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Deloitte LLP

1 City Square  
Leeds  
West Yorkshire  
LS1 2AL

29 June 2018

**DONROY (PUPPY CLUB) LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2017**

	Notes	2017 £	2016 £
<b>Current assets</b>			
Debtors	4	5,595	2
Cash at bank and in hand		142	19,404
		<u>5,737</u>	<u>19,406</u>
<b>Creditors: amounts falling due within one year</b>	5	(258,773)	(195,000)
<b>Net current liabilities</b>		<u>(253,036)</u>	<u>(175,594)</u>
<b>Net liabilities</b>		<u>(253,036)</u>	<u>(175,594)</u>
<b>Capital and reserves</b>			
Called up share capital	6	2	2
Profit and loss account		(253,038)	(175,596)
<b>Shareholders' funds</b>		<u>(253,036)</u>	<u>(175,594)</u>

For the year ending 30 September 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 29 June 2018.

Mr R. Turner  
Director

Company Registration No. 09678764

**DONROY (PUPPY CLUB) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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**1 Statutory information**

Donroy (Puppy Club) Limited is a private company, limited by shares, registered in England and Wales, registration number 09678764. The registered office is C/O Deloitte LLP, 1 City Square, Leeds, West Yorkshire, LS1 2AL, United Kingdom.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 30 September 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 9 July 2015. The transition to FRS 102 Section 1A Small Entities has not required any restatement of amounts within the financial statements.

***Basis of preparation***

The accounts have been prepared under the historical cost convention.

***Presentation currency***

The accounts are presented in £ sterling.

***Going concern***

The directors have assessed the balance sheet and likely future cash flows at the date of approving these financial statements. The company is supported through loans from a shareholder and related undertakings. The directors have received assurances that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the shareholder and related undertakings will continue to support the company. After making enquiries the directors have a reasonable expectation that the company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

***Turnover***

Turnover is stated net of VAT and trade discounts. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where a contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total contract value. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

Profit is recognised on long-term contracts, if the final outcome can be assessed with reasonable certainty, by including in the profit and loss account turnover and related costs as contract activity progresses. Turnover is calculated by reference to the value of work performed to date as a proportion of the total contract value.

**DONROY (PUPPY CLUB) LIMITED**  
**NOTES TO THE ACCOUNTS**  
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***Financial instruments***

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities:

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Company, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

***Taxation***

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date.

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**4 Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Amounts due from group undertakings etc.	-	2
Other debtors	5,595	-
	<u>5,595</u>	<u>2</u>

**DONROY (PUPPY CLUB) LIMITED**  
**NOTES TO THE ACCOUNTS**  
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<b>5 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	11,025	-
Amounts owed to group undertakings and other participating interests	37,248	-
Other creditors	195,000	195,000
Loans from directors	11,000	-
Accruals	4,500	-
	<u>258,773</u>	<u>195,000</u>

<b>6 Share capital</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2

**7 Transactions with related parties**

Included within creditors is a loan of £36,248 owed to (2016 debtors: £2 due from) the parent company, Donroy Entertainment Limited. The loan is interest free and repayable on demand.

Included within creditors is a loan of £1,000 (2016: £0) owed to Donroy (Organites) Limited, a company under common control. The loan is interest free and repayable on demand.

Included within creditors is a loan of £195,000 (2016: £195,000) owed to M Calvert, a shareholder of the parent company. The loan is unsecured, interest free and repayable on demand.

Included within creditors is a loan of £11,000 (2016: £0) owed to R Turner, a director of the company. The loan is unsecured, interest free and repayable on demand.

The number of directors in the company throughout the year was 3 (2016: 3) and there were no other employees (2016: none). The total aggregate directors remuneration for the year was nil (2016: nil). The directors are the only key management personnel of the company.

**8 Controlling party**

The immediate controlling party is Donroy Entertainment Limited which owns 100% of the share capital. There is no ultimate controlling party.

**9 Average number of employees**

During the year the average number of employees was 3 (2016: 3).



