

Register

Registration number SC 063907



Kinaldie Boarding Kennels and Cattery Limited

Abbreviated accounts

For the period ended 30 September 2007

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Kinaldie Boarding Kennels and Cattery Limited

**Chartered Accountants' report to the Board of Directors on the
unaudited accounts of Kinaldie Boarding Kennels and Cattery Limited**

In accordance with the engagement letter dated 28 November 2007, and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the accounts of the company on pages 2 to 6 from the accounting records and information and explanations supplied to us

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 30 September 2007 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. 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 accounts.

Findlay & Company

**Findlay & Company
Chartered Accountants
Peasehill Road
Arbroath
DD11 2NJ**

25 February 2008

Kinaldie Boarding Kennels and Cattery Limited

Abbreviated balance sheet as at 30 September 2007

		2007		2006	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		245,888		247,341
Current assets					
Stocks		1,500		1,500	
Debtors		418,181		418,715	
Cash at bank and in hand		4,427		7,321	
		<u>424,108</u>		<u>427,536</u>	
Creditors: amounts falling due within one year	3	<u>(10,408)</u>		<u>(12,325)</u>	
Net current assets			<u>413,700</u>		<u>415,211</u>
Total assets less current liabilities			659,588		662,552
Creditors: amounts falling due after more than one year	4		<u>(5,554)</u>		<u> </u>
Net assets			<u>654,034</u>		<u>662,552</u>
Capital and reserves					
Called up share capital	5		100,000		100,000
Profit and loss account			<u>554,034</u>		<u>562,552</u>
Shareholders' funds			<u>654,034</u>		<u>662,552</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 6 form an integral part of these financial statements

Kinaldie Boarding Kennels and Cattery Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 30 September 2007**

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 September 2007 and

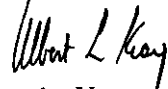
(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and


(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The abbreviated accounts were approved by the Board on 25 February 2008 and signed on its behalf by

x 
A. Lawrie. Keay
Director

x

x 
Marjory. I. G. Keay
Director x

The notes on pages 4 to 6 form an integral part of these financial statements

Kinaldie Boarding Kennels and Cattery Limited

Notes to the abbreviated financial statements for the year ended 30 September 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Land and buildings	No depreciation is provided on Land & Buildings
Fixtures, fittings and equipment	15% Reducing Balance
Motor vehicles	25% Reducing Balance

1.4. Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period

1.5. Stock

Stock is valued at the lower of cost and net realisable value

1.6. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise

Kinaldie Boarding Kennels and Cattery Limited

**Notes to the abbreviated financial statements
for the year ended 30 September 2007**

continued

2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 October 2006	268,554	
At 30 September 2007	<u>268,554</u>	
Depreciation		
At 1 October 2006	21,213	
Charge for year	<u>1,453</u>	
At 30 September 2007	<u>22,666</u>	
Net book values		
At 30 September 2007	<u>245,888</u>	
At 30 September 2006	<u>247,341</u>	
3. Creditors: amounts falling due within one year	2007 £	2006 £
Creditors include the following		
Secured creditors	<u>(3,177)</u>	<u>(2,166)</u>
4. Creditors: amounts falling due after more than one year	2007 £	2006 £
Creditors include the following		
Secured creditors	<u>(5,554)</u>	

Kinaldie Boarding Kennels and Cattery Limited

**Notes to the abbreviated financial statements
for the year ended 30 September 2007**

continued

5	Share capital	2007 £	2006 £
	Authorised		
	100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
	Allotted, called up and fully paid		
	100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
	Equity Shares		
	100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>