Company Registration No. SC717219 (Scotland)

# ALICIA'S HOUSE OF PAWS LTD
## ANNUAL REPORT AND UNAUDITED ACCOUNTS
## FOR THE PERIOD FROM 9 DECEMBER 2021 TO 31 DECEMBER 2022

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# ALICIA'S HOUSE OF PAWS LTD
# COMPANY INFORMATION
# FOR THE PERIOD FROM 9 DECEMBER 2021 TO 31 DECEMBER 2022

| | |
|---|---|
| **Director** | Alicia Steley-Best |
| **Company Number** | SC717219 (Scotland) |
| **Registered Office** | Old Dalkeith Road<br>Danderhal<br>EH22 1RS |
| **Accountants** | Hawthorn Tax<br>4 Newton Place<br>Glasgow<br>G3 7PR |

# ALICIA'S HOUSE OF PAWS LTD
# (COMPANY NO: SC717219 SCOTLAND)
# DIRECTOR'S REPORT

The director presents her report and accounts for the period from 9 December 2021 to 31 December 2022.

## Directors

Alicia Steley-Best was appointed on 9 December 2021.

## Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

............................................................................

Alicia Steley-Best
Director

Approved by the board on: 10 April 2023

# CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF ALICIA'S HOUSE OF PAWS LTD FOR THE PERIOD FROM 9 DECEMBER 2021 TO 31 DECEMBER 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Alicia's House of Paws Ltd for the period from 9 December 2021 to 31 December 2022 as set out on pages 6 - 11 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-june-2020.

Our work has been undertaken in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-june-2020.

Hawthorn Tax
Chartered Accountants

4 Newton Place
Glasgow
G3 7PR

10 April 2023

**ALICIA'S HOUSE OF PAWS LTD**
**INCOME STATEMENT**
**FOR THE PERIOD FROM 9 DECEMBER 2021 TO 31 DECEMBER 2022**

| | 2022 £ |
|---|---|
| **Turnover** | 149,158 |
| Cost of sales | (74,425) |
| **Gross profit** | 74,733 |
| Administrative expenses | (69,039) |
| **Operating profit** | 5,694 |
| Interest payable and similar charges | (705) |
| **Profit on ordinary activities before taxation** | 4,989 |
| Tax repayment/(paid) | 503 |
| **Profit for the period** | 5,492 |

# ALICIA'S HOUSE OF PAWS LTD
# STATEMENT OF FINANCIAL POSITION
# AS AT 31 DECEMBER 2022

| | Notes | 2022 £ |
|---|---|---|
| **Fixed assets** | | |
| Tangible assets | 4 | 24,093 |
| **Current assets** | | |
| Debtors | 5 | 1,896 |
| Cash at bank and in hand | | 4,976 |
| | | 6,872 |
| **Creditors: amounts falling due within one year** | 6 | (8,086) |
| **Net current liabilities** | | (1,214) |
| **Total assets less current liabilities** | | 22,879 |
| **Creditors: amounts falling due after more than one year** | 7 | (19,287) |
| **Net assets** | | 3,592 |
| **Capital and reserves** | | |
| Called up share capital | | 100 |
| Profit and loss account | | 3,492 |
| **Shareholders' funds** | | 3,592 |

For the period ending 31 December 2022 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 director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared 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 financial statements were approved by the Board and authorised for issue on 10 April 2023 and were signed on its behalf by

Alicia Steley-Best
Director

Company Registration No. SC717219

# ALICIA'S HOUSE OF PAWS LTD
# STATEMENT OF CHANGES IN EQUITY
# AS AT 31 DECEMBER 2022

| | Share capital £ | Profit & loss account £ | Total £ |
|---|---|---|---|
| At 9 December 2021 | 100 | - | 100 |
| Profit for the period | | 5,492 | 5,492 |
| Dividends | | (2,000) | (2,000) |
| At 31 December 2022 | 100 | 3,492 | 3,592 |

## 1 Statutory information

Alicia's House of Paws Ltd is a private company, limited by shares, registered in Scotland, registration number SC717219. The registered office is Old Dalkeith Road, Danderhal, EH22 1RS.

## 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

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

| | |
|---|---|
| Plant & machinery | 25% - Straight Line |
| Motor vehicles | 15% - Reducing Balance |
| Computer equipment | 25% - Straight Line |

***Deferred taxation***

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.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

## 4 Tangible fixed assets

| | Plant & machinery | Motor vehicles | Computer equipment | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost or valuation** | At cost | At cost | At cost | |
| At 9 December 2021 | - | - | - | - |
| Additions | 25,395 | - | 70 | 25,465 |
| At 31 December 2022 | 25,395 | - | 70 | 25,465 |
| **Depreciation** | | | | |
| Charge for the period | 1,038 | 330 | 4 | 1,372 |
| At 31 December 2022 | 1,038 | 330 | 4 | 1,372 |
| **Net book value** | | | | |
| At 31 December 2022 | 24,357 | (330) | 66 | 24,093 |

## 5 Debtors

| | 2022 |
|---|---|
| | £ |
| **Amounts falling due within one year** | |
| Deferred tax asset | 503 |
| Other debtors | 1,393 |
| | 1,896 |

## 6 Creditors: amounts falling due within one year

| | 2022 |
|---|---|
| | £ |
| VAT | 1,813 |
| Trade creditors | 138 |
| Taxes and social security | 1,283 |
| Other creditors | 45 |
| Accruals | 650 |
| Deferred income | 4,157 |
| | 8,086 |

## 7 Creditors: amounts falling due after more than one year

| | 2022 |
|---|---|
| | £ |
| Other creditors | 19,287 |

## 8 Deferred taxation

| | 2022 £ |
|---|---|
| Accelerated capital allowances | 4,577 |
| Tax losses carried forward | (5,080) |
| | (503) |

| | 2022 £ |
|---|---|
| Credited to the profit and loss account | (503) |
| Provision at end of period | (503) |

## 9 Transactions with related parties

Remuneration paid to directors in the period totalled £7,899. Dividends paid to shareholders in the period totalled £2,000. At the 31 December 2022, other debtors includes an amount due from a director of the company of £1,393.

## 10 Average number of employees

During the period the average number of employees was 4.

# ALICIA'S HOUSE OF PAWS LTD
# DETAILED PROFIT AND LOSS ACCOUNT
# FOR THE PERIOD FROM 9 DECEMBER 2021 TO 31 DECEMBER 2022

This schedule does not form part of the statutory accounts.

| | **2022** |
|---|---|
| | **£** |
| **Turnover** | |
| Sales | 149,158 |
| **Cost of sales** | |
| Direct labour | 72,081 |
| Other direct costs | 2,344 |
| | 74,425 |
| **Gross profit** | 74,733 |
| **Administrative expenses** | |
| Wages and salaries | 19,796 |
| Directors' salaries | 7,899 |
| Pensions | 260 |
| Staff training and welfare | 691 |
| Travel and subsistence | 1,107 |
| Motor expenses | 23,186 |
| Telephone and fax | 818 |
| Stationery and printing | 59 |
| Subscriptions | 209 |
| Bank charges | 583 |
| Insurance | 5,197 |
| Software | 1,076 |
| Repairs and maintenance | 126 |
| Depreciation | 1,372 |
| Sundry expenses | 873 |
| Accountancy fees | 1,803 |
| Solicitors fees | 3,255 |
| Advertising and PR | 729 |
| | 69,039 |
| **Operating profit** | 5,694 |
| **Interest payable** | |
| Other loans | 705 |
| **Profit on ordinary activities before taxation** | 4,989 |