

**ALICIA'S HOUSE OF PAWS LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

ALICIA'S HOUSE OF PAWS LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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ALICIA'S HOUSE OF PAWS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

The director presents her report and accounts for the year ended 31 December 2023.

Directors

Alicia Steley-Best held office during the whole of the period.

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: 2 February 2024

**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 YEAR ENDED 31 DECEMBER 2023**

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 year ended 31 December 2023 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

2 February 2024

ALICIA'S HOUSE OF PAWS LTD
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Turnover	204,204	149,158
Cost of sales	(58,278)	(74,425)
Gross profit	145,926	74,733
Administrative expenses	(123,158)	(69,039)
Other operating income	679	-
Operating profit	23,447	5,694
Interest payable and similar charges	(446)	(705)
Profit on ordinary activities before taxation	23,001	4,989
Tax on profit on ordinary activities	(4,369)	503
Profit for the financial year	18,632	5,492

ALICIA'S HOUSE OF PAWS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	19,146	24,093
Current assets			
Debtors	5	2,261	1,896
Cash at bank and in hand		11,438	4,976
		<u>13,699</u>	<u>6,872</u>
Creditors: amounts falling due within one year	6	(8,535)	(8,086)
Net current assets/(liabilities)		<u>5,164</u>	<u>(1,214)</u>
Total assets less current liabilities		24,310	22,879
Creditors: amounts falling due after more than one year	7	(12,049)	(19,287)
Provisions for liabilities			
Deferred tax	8	(3,637)	-
Net assets		<u>8,624</u>	<u>3,592</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		8,524	3,492
Shareholders' funds		<u>8,624</u>	<u>3,592</u>

For the year ending 31 December 2023 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 2 February 2024 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 2023

	Share capital £	Profit & loss account £	Total £
At 9 December 2021	100	-	100
Profit for the year		5,492	5,492
Dividends		(2,000)	(2,000)
At 31 December 2022	100	3,492	3,592
At 1 January 2023	100	3,492	3,592
Profit for the year		18,632	18,632
Dividends		(13,600)	(13,600)
At 31 December 2023	100	8,524	8,624

ALICIA'S HOUSE OF PAWS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 remained unchanged from the previous year, and also 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.

ALICIA'S HOUSE OF PAWS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Tangible fixed assets

	Plant & machinery £	Motor vehicles £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	At cost	
At 1 January 2023	25,395	-	70	25,465
Additions	490	-	50	540
At 31 December 2023	25,885	-	120	26,005
Depreciation				
At 1 January 2023	1,038	330	4	1,372
Charge for the year	4,197	1,270	20	5,487
At 31 December 2023	5,235	1,600	24	6,859
Net book value				
At 31 December 2023	20,650	(1,600)	96	19,146
At 31 December 2022	24,357	(330)	66	24,093

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Deferred tax asset	-	503
Accrued income and prepayments	290	-
Other debtors	1,971	1,393
	2,261	1,896

6 Creditors: amounts falling due within one year

	2023 £	2022 £
VAT	4,942	1,813
Trade creditors	1,825	138
Taxes and social security	1,627	1,283
Other creditors	32	45
Accruals	-	650
Deferred income	109	4,157
	8,535	8,086

7 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	12,049	19,287

ALICIA'S HOUSE OF PAWS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Deferred taxation

	2023	2022
	£	£
Accelerated capital allowances	3,637	4,577
Tax losses carried forward	-	(5,080)
	<u>3,637</u>	<u>(503)</u>
	2023	2022
	£	£
Provision at start of year	(503)	-
Charged/(credited) to the profit and loss account	4,140	(503)
Provision at end of year	<u>3,637</u>	<u>(503)</u>

9 Transactions with related parties

Remuneration paid to the director in the period totalled £9,669 (prior period: £7,899). Dividends paid to shareholders in the period totalled £13,600 (Prior period: £2,000). At the balance sheet date, other debtors includes an amount due from the director of the company of £1,971 (prior period: £1,393). The amount due from the director is non interest bearing and repayable on demand.

10 Average number of employees

During the year the average number of employees was 4 (2022: 4).

ALICIA'S HOUSE OF PAWS LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

This schedule does not form part of the statutory accounts.

	2023	2022
	£	£
Turnover		
Sales	204,204	149,158
Cost of sales		
Direct labour	47,093	72,081
Other direct costs	11,185	2,344
	58,278	74,425
Gross profit	145,926	74,733
Administrative expenses		
Wages and salaries	48,632	19,796
Directors' salaries	9,669	7,899
Pensions	761	260
Staff training and welfare	455	691
Travel and subsistence	4,209	1,107
Motor expenses	15,102	23,186
Rent	12,355	-
Rates	1,253	-
Light and heat	2,180	-
Cleaning	541	-
Telephone and fax	1,991	818
Postage	23	-
Stationery and printing	38	59
Subscriptions	648	209
Bank charges	916	583
Insurance	6,936	5,197
Software	1,617	1,076
Repairs and maintenance	2,381	126
Depreciation	5,487	1,372
Donations	10	-
Sundry expenses	2,979	873
Accountancy fees	2,993	1,803
Solicitors fees	253	3,255
Consultancy fees	795	-
Advertising and PR	934	729
	123,158	69,039
Other operating income		
Other operating income	679	-
Operating profit	23,447	5,694
Interest payable		
Other loans	446	705
Profit on ordinary activities before taxation	23,001	4,989