

Puppy Perfect Ltd.

Unaudited [Abbreviated Accounts](#)

for the Year Ended 31 October 2015

Knights  
Chartered Accountants  
11 Milbanke Court  
Milbanke Way  
Bracknell  
Berkshire  
RG12 1RP

# **Puppy Perfect Ltd.**

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages [2](#) to [3](#)) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the  
Unaudited Statutory Accounts of  
Puppy Perfect Ltd.  
for the Year Ended 31 October 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Puppy Perfect Ltd. for the year ended 31 October 2015 set out on pages [2](#) to [3](#) 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 in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Puppy Perfect Ltd., as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Puppy Perfect Ltd. and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Puppy Perfect Ltd. and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Puppy Perfect Ltd. 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 Puppy Perfect Ltd.. You consider that Puppy Perfect Ltd. 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 Puppy Perfect Ltd.. 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.

.....

Knights  
Chartered Accountants  
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RG12 1RP  
7 July 2016

**Puppy Perfect Ltd.**  
**(Registration number: 08746265)**  
**Abbreviated Balance Sheet at 31 October 2015**

	Note	31 October 2015 £	31 October 2014 £
<b>Current assets</b>			
Stocks		5,500	5,500
Cash at bank and in hand		-	912
		5,500	6,412
Creditors: Amounts falling due within one year		(9,376)	(9,174)
Net liabilities		(3,876)	(2,762)
<b>Capital and reserves</b>			
Called up share capital	<a href="#">2</a>	1	1
Profit and loss account		(3,877)	(2,763)
Shareholders' deficit		(3,876)	(2,762)

For the year ending 31 October 2015 the company was entitled to exemption 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 .

Approved by the director on 7 July 2016

.....  
Ms M R France  
Director

The notes on page [3](#) form an integral part of these financial statements.

**Puppy Perfect Ltd.**  
**Notes to the Abbreviated Accounts for the Year Ended 31 October 2015**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**2 Share capital**

**Allotted, called up and fully paid shares**

	<b>31 October 2015</b>		<b>31 October 2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	1	1	1	1
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