

REGISTERED NUMBER: 05780117 (England and Wales)

**WYATT POULTRY VETERINARY SERVICES
LIMITED**

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1ST APRIL 2017 TO 27TH JULY 2018

Wags LLP t/a Wagstaffs
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

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FOR THE PERIOD 1ST APRIL 2017 TO 27TH JULY 2018**

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**WYATT POULTRY VETERINARY SERVICES
LIMITED**

**COMPANY INFORMATION
FOR THE PERIOD 1ST APRIL 2017 TO 27TH JULY 2018**

DIRECTORS: S C Innes
R Fairman

SECRETARY: R A J Gilligan

REGISTERED OFFICE: Cvs House
Owen Road
Diss
Norfolk
IP22 4ER

REGISTERED NUMBER: 05780117 (England and Wales)

ACCOUNTANTS: Wags LLP t/a Wagstaffs
Richmond House
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Hertfordshire
SG1 3QP

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
WYATT POULTRY VETERINARY SERVICES
LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Wyatt Poultry Veterinary Services Limited for the period ended 27th July 2018 which comprise the Income Statement, Statement of Financial Position, Statement of Changes in Equity and the related notes 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Wyatt Poultry Veterinary Services Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Wyatt Poultry Veterinary Services Limited and state those matters that we have agreed to state to the Board of Directors of Wyatt Poultry Veterinary Services Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Wyatt Poultry Veterinary Services Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Wyatt Poultry Veterinary Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Wyatt Poultry Veterinary Services Limited. You consider that Wyatt Poultry Veterinary Services Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Wyatt Poultry Veterinary Services 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 financial statements.

Wags LLP t/a Wagstaffs
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SG1 3QP

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
WYATT POULTRY VETERINARY SERVICES
LIMITED**

2nd January 2019

This page does not form part of the statutory financial statements

**WYATT POULTRY VETERINARY SERVICES
LIMITED (REGISTERED NUMBER: 05780117)**

**STATEMENT OF FINANCIAL POSITION
27TH JULY 2018**

		2018	2017
	Notes	£	£
FIXED ASSETS			
Property, plant and equipment	5	3,690	1,564
CURRENT ASSETS			
Debtors	6	56,573	58,343
Cash at bank		106,103	67,523
		162,676	125,866
CREDITORS			
Amounts falling due within one year	7	(26,334)	(59,283)
NET CURRENT ASSETS		136,342	66,583
TOTAL ASSETS LESS CURRENT LIABILITIES		140,032	68,147
PROVISIONS FOR LIABILITIES		(5,372)	-
NET ASSETS		134,660	68,147
CAPITAL AND RESERVES			
Called up share capital	8	1,800	1,800
Retained earnings		132,860	66,347
SHAREHOLDERS' FUNDS		134,660	68,147

The notes form part of these financial statements

**WYATT POULTRY VETERINARY SERVICES
LIMITED (REGISTERED NUMBER: 05780117)**

**STATEMENT OF FINANCIAL POSITION - continued
27TH JULY 2018**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 27th July 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 27th July 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 20th December 2018 and were signed on its behalf by:

R Fairman - Director

1. STATUTORY INFORMATION

Wyatt Poultry Veterinary Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on a going concern basis and under the historical cost convention.

Frequency of reporting

The period covered by the financial statements is the period from 1 April 2017 to 27 July 2018. The directors have chosen to extend the financial reporting date to 27 July to be in line with the completion date of the sale of the company. The extended period should be taken into account when reviewing the comparative information within the financial statements.

Significant judgements and estimates

In the application of the company's accounting policies, which are described in note 3, management is required to make judgements estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

- Useful Economic Life of Tangible Assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and physical condition of the assets.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1ST APRIL 2017 TO 27TH JULY 2018

3. **ACCOUNTING POLICIES - continued**

Turnover

Turnover represents the total invoice value, excluding value added tax, trade discounts and all other taxes of sales made during the year.

Property, plant and equipment

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - at varying rates on cost

Tax

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL (2017 - NIL).

**WYATT POULTRY VETERINARY SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1ST APRIL 2017 TO 27TH JULY 2018**

5. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery etc £
Cost	
At 1st April 2017	63,815
Additions	<u>3,375</u>
At 27th July 2018	<u>67,190</u>
Depreciation	
At 1st April 2017	62,251
Charge for period	<u>1,249</u>
At 27th July 2018	<u>63,500</u>
Net book value	
At 27th July 2018	<u>3,690</u>
At 31st March 2017	<u>1,564</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	53,671	57,473
Other debtors	<u>2,902</u>	<u>870</u>
	<u>56,573</u>	<u>58,343</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	3,311	1,249
Taxation and social security	15,835	13,844
Other creditors	<u>7,188</u>	<u>44,190</u>
	<u>26,334</u>	<u>59,283</u>

**WYATT POULTRY VETERINARY SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1ST APRIL 2017 TO 27TH JULY 2018**

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2018 £	2017 £
1,800	Ordinary A	£1	1,800	900
NIL	Ordinary B	£1	-	900
			<u>1,800</u>	<u>1,800</u>

During the year 900 £1 Ordinary B shares were reclassified to 900 £1 Ordinary A shares.

9. PARENT COMPANY

On the balance sheet date, 27th July 2018, the company was acquired by CVS (UK) Limited, a company incorporated in England and Wales at CVS House, Owen Road, Diss, Norfolk, England, IP22 4ER.

The ultimate parent company as at the balance sheet date is CVS Group plc, a company incorporated in England and Wales at CVS House, Owen Road, Diss, Norfolk, England, IP22 4ER. CVS Group plc is the parent undertaking of the smallest and largest group of which the company is a member from 27th July 2018 and for which group accounts are prepared. Copies of the group accounts of CVS Group plc can be obtained from its registered office at CVS House, Owen Road, Diss, Norfolk, IP22 4ER.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.