

Registered number

04569697

Charisma Hair Ltd

Abbreviated Accounts

30 November 2013

**Charisma Hair Ltd****Registered number:** 04569697**Abbreviated Balance Sheet****as at 30 November 2013**

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	3	1,623	1,909
<b>Current assets</b>			
Stocks		350	425
Cash at bank and in hand		11,499	20,509
		<u>11,849</u>	<u>20,934</u>
<b>Creditors: amounts falling due within one year</b>		(4,055)	(2,883)
<b>Net current assets</b>		<u>7,794</u>	<u>18,051</u>
<b>Total assets less current liabilities</b>		<u>9,417</u>	<u>19,960</u>
<b>Provisions for liabilities</b>		(325)	(382)
<b>Net assets</b>		<u>9,092</u>	<u>19,578</u>
<b>Capital and reserves</b>			
Called up share capital	4	1	1
Profit and loss account		9,091	19,577
<b>Shareholders' funds</b>		<u>9,092</u>	<u>19,578</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mrs D Millar

Director

Approved by the board on 13 January 2014

# Charisma Hair Ltd

## Notes to the Abbreviated Accounts for the year ended 30 November 2013

### 1 Accounting policies

#### *Basis of preparation*

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

#### *Depreciation*

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% reducing balance
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#### *Stocks*

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

#### *Deferred taxation*

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

### 2 Intangible fixed assets

£

#### **Cost**

At 1 December 2012	7,000
At 30 November 2013	<u>7,000</u>

#### **Amortisation**

At 1 December 2012	7,000
At 30 November 2013	<u>7,000</u>

#### **Net book value**

At 30 November 2013	<u>-</u>
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### 3 Tangible fixed assets

£

#### **Cost**

At 1 December 2012	3,458
At 30 November 2013	<u>3,458</u>

**Depreciation**

At 1 December 2012	1,549
Charge for the year	286
At 30 November 2013	<u>1,835</u>

**Net book value**

At 30 November 2013	<u>1,623</u>
At 30 November 2012	<u>1,909</u>

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2013 Number</b>	<b>2013 £</b>	<b>2012 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>

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