Charisma Hair Ltd

Abbreviated Accounts

30 November 2014

Charisma Hair Ltd

Registered number: 04569697

Abbreviated Balance Sheet as at 30 November 2014

	Notes		2014		2013
			£		£
Fixed assets					
Tangible assets	2		1,380		1,623
Current assets					
Stocks		310		350	
Cash at bank and in hand		12,886		11,499	
		13,196		11,849	
Creditors: amounts falling					
due within one year		(3,943)		(4,055)	
Net current assets			9,253		7,794
Total assets less current liabilities		-	10,633	-	9,417
Provisions for liabilities			(276)		(325)
Net assets			10,357	-	9,092
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			10,356		9,091
Shareholders' funds			10,357	-	9,092

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 2015

Charisma Hair Ltd

Notes to the Abbreviated Accounts

for the year ended 30 November 2014

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

2013 £

1

1

Stocks

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

Deferred taxation

Ordinary shares

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	Tangible fixed assets			£
	Cost			
	At 1 December 2013			3,458
	At 30 November 2014			3,458
	Depreciation			
	At 1 December 2013			1,835
	Charge for the year			243
	At 30 November 2014			2,078
	Net book value			
	At 30 November 2014			1,380
	At 30 November 2013			1,623
3	Share capital	Nominal	2014	2014
	onne vupitui	value	Number	£
	Allotted, called up and fully paid:		. The same of the	~

£1 each

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