Charisma Hair Ltd

Abbreviated Accounts

30 November 2015

## Charisma Hair Ltd

**Registered number:** 04569697

Abbreviated Balance Sheet as at 30 November 2015

	Notes		2015		2014
Fixed assets			£		£
	2		1 172		1 200
Tangible assets	2		1,173		1,380
Current assets					
Stocks		190		310	
Cash at bank and in hand		5,590		12,886	
		5,780		13,196	
Creditors: amounts falling					
due within one year		(4,294)		(3,943)	
Net current assets			1,486		9,253
Total assets less current liabilities			2,659	-	10,633
Provisions for liabilities			(235)		(276)
Net assets			2,424	-	10,357
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			2,423		10,356
Shareholders' funds		-	2,424	- -	10,357

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 11 January 2016

### Charisma Hair Ltd

## Notes to the Abbreviated Accounts

# for the year ended 30 November 2015

### 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 January 2015).

### 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

2014 £

1

### Stocks

2

3

Allotted, called up and fully paid:

Ordinary shares

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.

Tangible fixed assets			£
Cost			
At 1 December 2014			3,458
At 30 November 2015		_	3,458
Depreciation			
At 1 December 2014			2,078
Charge for the year			207
At 30 November 2015		_	2,285
Net book value			
At 30 November 2015			1,173
At 30 November 2014		_	1,380
Share capital	Nominal	2015	2015

value

£1 each

Number

1

1

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