

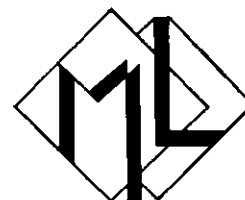
The Mens Room (Clitheroe) Limited

trading as The Mens Room (Clitheroe) Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

MacMahon Leggate
Chartered Accountants
Charter House
18-20 Finsley Gate
B u r n l e y
BB11 2HA



The Mens Room (Clitheroe) Limited
trading as The Mens Room (Clitheroe) Limited
Contents

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3 to 4</u>

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 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
The Mens Room (Clitheroe) Limited
trading as The Mens Room (Clitheroe) Limited
for the Year Ended 31 March 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Mens Room (Clitheroe) Limited for the year ended 31 March 2014 set out on pages 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.

This report is made solely to the Board of Directors of The Mens Room (Clitheroe) Limited, 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 The Mens Room (Clitheroe) Limited 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. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Mens Room (Clitheroe) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Mens Room (Clitheroe) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Mens Room (Clitheroe) Limited. You consider that The Mens Room (Clitheroe) Limited 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 The Mens Room (Clitheroe) 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 accounts.

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MacMahon Leggate
Chartered Accountants
Charter House
18-20 Finsley Gate
Burnley
Lancashire
BB11 2HA
10 December 2014

The Mens Room (Clitheroe) Limited
trading as The Mens Room (Clitheroe) Limited
(Registration number: 06407940)
Abbreviated Balance Sheet at 31 March 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		2,927	3,902
Current assets			
Stocks		800	800
Debtors		8,855	9,791
Cash at bank and in hand		550	1,513
		10,205	12,104
Creditors: Amounts falling due within one year		(12,079)	(7,997)
Net current (liabilities)/assets		(1,874)	4,107
Total assets less current liabilities		1,053	8,009
Provisions for liabilities		(586)	(781)
Net assets		467	7,228
Capital and reserves			
Called up share capital	<u>3</u>	2	2
Profit and loss account		465	7,226
Shareholders' funds		467	7,228

For the year ending 31 March 2014 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 his 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 10 December 2014

.....
Mr G Lanzante
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

The Mens Room (Clitheroe) Limited
trading as The Mens Room (Clitheroe) Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2014
..... 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.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance

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.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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.

The Mens Room (Clitheroe) Limited
trading as The Mens Room (Clitheroe) Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2014
..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2013	8,257	8,257
At 31 March 2014	8,257	8,257
Depreciation		
At 1 April 2013	4,355	4,355
Charge for the year	975	975
At 31 March 2014	5,330	5,330
Net book value		
At 31 March 2014	2,927	2,927
At 31 March 2013	3,902	3,902

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2
	=====	=====	=====	=====

4 Related party transactions

Director's advances and credits

	2014 Advance/ Credit £	2014 Repaid £	2013 Advance/ Credit £	2013 Repaid £
Mr G Lanzante				
Loans made to directors are interest free and the balance outstanding will be repaid within 9 months of the year end.	3,959	4,895	4,895	1,524
	=====	=====	=====	=====