

Registration number 03181237

Toppcutz Hair Design Limited

Abbreviated accounts

for the year ended 30 April 2015



Toppcutz Hair Design Limited

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Toppcutz Hair Design Limited

**Chartered Accountants' report to the Board of Directors on the
unaudited financial statements of Toppcutz Hair Design Limited**

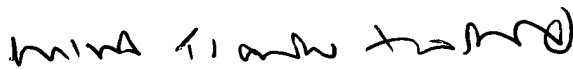
In accordance with the engagement letter dated 10 July 2013, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 30 April 2015 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.


Wilkes Tranter & Co Limited
Chartered Accountants

8 June 2015

**Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS**

Toppcutz Hair Design Limited

**Abbreviated balance sheet
as at 30 April 2015**

		2015		2014	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		6,481		7,625
Current assets					
Stocks		3,500		3,500	
Debtors		419		405	
Cash at bank and in hand		33,250		28,016	
		<u>37,169</u>		<u>31,921</u>	
Creditors: amounts falling due within one year		<u>(25,137)</u>		<u>(21,100)</u>	
Net current assets			<u>12,032</u>		<u>10,821</u>
Total assets less current liabilities			18,513		18,446
Provisions for liabilities			<u>(1,296)</u>		<u>(1,525)</u>
Net assets			<u>17,217</u>		<u>16,921</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			17,117		16,821
Shareholders' funds			<u>17,217</u>		<u>16,921</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Toppcutz Hair Design Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 30 April 2015**

For the year ended 30 April 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These accounts were approved by the board on 8 June 2015, and are signed on its behalf by:

T M L Breaks
Director



J C Lloyd
Director



S Lloyd
Director



Registration number 03181237

The notes on pages 4 to 5 form an integral part of these financial statements.

Toppcutz Hair Design Limited

Notes to the abbreviated financial statements for the year ended 30 April 2015

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings
and equipment - 15% Reducing balance

1.4. Stock

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

1.5. Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when timing differences reverse, based on current tax rates and laws.

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 May 2014 and at 30 April 2015	18,920
Depreciation	
At 1 May 2014	11,295
Charge for year	1,144
At 30 April 2015	12,439
Net book values	
At 30 April 2015	6,481
At 30 April 2014	7,625

Toppcutz Hair Design Limited

**Notes to the abbreviated financial statements
for the year ended 30 April 2015**

..... continued

3. Share capital	2015	2014
	£	£
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>
Equity Shares		
100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>