Registered Number 08644331

ANDREA KIRKHAM HAIRDRESSING LIMITED

Abbreviated Accounts

31 August 2016

ANDREA KIRKHAM HAIRDRESSING LIMITED **Registered Number 08644331**

Abbreviated Balance Sheet as at 31 August 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Intangible assets	2	-	2,834
Tangible assets	3	3,159	1,477
		3,159	4,311
Current assets			
Stocks		665	375
Debtors		140	347
Cash at bank and in hand		12,799	17,783
		13,604	18,505
Creditors: amounts falling due within one year		(14,158)	(18,827)
Net current assets (liabilities)		(554)	(322)
Total assets less current liabilities		2,605	3,989
Provisions for liabilities		(632)	(295)
Total net assets (liabilities)		1,973	3,694
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		1,873	3,594
Shareholders' funds		1,973	3,694

- For the year ending 31 August 2016 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 directors acknowledge their 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 Board on 17 November 2016

And signed on their behalf by:
Miss A M Kirkham, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2016

1 **Accounting Policies**

Basis of measurement and preparation of accounts
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 policy
The turnover shown in the profit and loss account represents amounts charged during the year for providing hair and beauty treatments.

Tangible assets depreciation policy
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 25% Reducing Balance
Fixtures & Fittings - 25% Reducing Balance

Intangible assets amortisation policy
Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - straight line over 3 years

Valuation information and policy
Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Other accounting policies
Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Intangible fixed assets

	£
Cost	
At 1 September 2015	8,500
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2016	8,500
Amortisation	
At 1 September 2015	5,666
Charge for the year	2,834
On disposals	-
At 31 August 2016	8,500
Net book values	
At 31 August 2016	0
At 31 August 2015	2,834

3 Tangible fixed assets

	£
Cost	
At 1 September 2015	2,300
Additions	3,074
Disposals	(600)
Revaluations	-
Transfers	-
At 31 August 2016	4,774
Depreciation	
At 1 September 2015	823
Charge for the year	1,054
On disposals	(262)
At 31 August 2016	1,615
Net book values	
At 31 August 2016	3,159
At 31 August 2015	1,477

4 Called Up Share Capital

Allotted, called up and fully paid:

	2016	*2015*
	£	£

100 Ordinary shares of £1 each	100	100

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