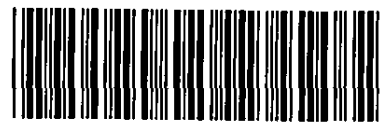


**THE BARBERS POLE LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD 1 APRIL 2011 TO 30 JUNE 2012**

Johnston Carmichael LLP  
Chartered Accountants and Registered Auditors  
16 Carden Place  
Aberdeen  
AB10 1FX

THURSDAY



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28/03/2013

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COMPANIES HOUSE

**THE BARBERS POLE LIMITED (REGISTERED NUMBER: SC217962)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD 1 APRIL 2011 TO 30 JUNE 2012**

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**THE BARBERS POLE LIMITED**

**COMPANY INFORMATION  
FOR THE PERIOD 1 APRIL 2011 TO 30 JUNE 2012**

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**DIRECTORS:**

G J Forrester  
D Cowie  
C Leslie  
N F Stewart  
I Mair

**SECRETARY:**

D Cowie

**REGISTERED OFFICE:**

10 Wellington Street  
Aberdeen  
AB11 5BT

**REGISTERED NUMBER:**

SC217962

**AUDITORS:**

Johnston Carmichael LLP  
Chartered Accountants and Registered Auditors  
16 Carden Place  
Aberdeen  
AB10 1FX

**REPORT OF THE INDEPENDENT AUDITORS TO  
THE BARBERS POLE LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of The Barbers Pole Limited for the period ended 30 June 2012 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Niall Farquharson (Senior Statutory Auditor)  
for and on behalf of Johnston Carmichael LLP  
Chartered Accountants and Registered Auditors  
16 Carden Place  
Aberdeen  
AB10 1FX

Date: 27 March 2013

**THE BARBERS POLE LIMITED (REGISTERED NUMBER: SC217962)**

**ABBREVIATED BALANCE SHEET**  
**30 JUNE 2012**

|                                              | Notes | 2012<br>£      | 2011<br>£      |
|----------------------------------------------|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |
| Tangible assets                              | 2     | 85,403         | 68,784         |
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Debtors                                      |       | 184,243        | 202,061        |
| Cash at bank and in hand                     |       | 5,912          | 10,408         |
|                                              |       | <u>190,155</u> | <u>212,469</u> |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          |       | <u>94,108</u>  | <u>71,041</u>  |
| <b>NET CURRENT ASSETS</b>                    |       | <u>96,047</u>  | <u>141,428</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 181,450        | 210,212        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       | <u>1,421</u>   | <u>-</u>       |
| <b>NET ASSETS</b>                            |       | <u>180,029</u> | <u>210,212</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |
| Called up share capital                      | 3     | 100            | 100            |
| Profit and loss account                      |       | <u>179,929</u> | <u>210,112</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>180,029</u> | <u>210,212</u> |

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

The financial statements were approved by the Board of Directors on 27 March 2013 and were signed on its behalf by:



.....  
G J Forrester - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD 1 APRIL 2011 TO 30 JUNE 2012

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1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements 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 net invoiced sales of services, excluding value added tax and is recognised in the financial statements when cash has been received or is receivable.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                           |
|-----------------------|---------------------------|
| Land and buildings    | - 4% on cost              |
| Tenants' improvements | - 4% on cost              |
| Plant and machinery   | - 25% on reducing balance |
| Motor vehicles        | - 25% on reducing balance |

**Deferred tax**

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date, to pay more tax, or a right to pay less tax, at a future date, at the rates expected to apply when they crystallise based on current rates and law. Timing differences arise from the inclusion of items of income and expenditure in tax computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

**Government grants**

Government grants of a revenue nature are credited to income in the period to which they relate.

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE PERIOD 1 APRIL 2011 TO 30 JUNE 2012

2. TANGIBLE FIXED ASSETS

|                        | Total<br>£     |
|------------------------|----------------|
| <b>COST</b>            |                |
| At 1 April 2011        | 144,527        |
| Additions              | 34,977         |
| Disposals              | (6,500)        |
|                        | <u>173,004</u> |
| At 30 June 2012        |                |
| <b>DEPRECIATION</b>    |                |
| At 1 April 2011        | 75,743         |
| Charge for period      | 14,025         |
| Eliminated on disposal | (2,167)        |
|                        | <u>87,601</u>  |
| At 30 June 2012        |                |
| <b>NET BOOK VALUE</b>  |                |
| At 30 June 2012        | <u>85,403</u>  |
| At 31 March 2011       | <u>68,784</u>  |

3. CALLED UP SHARE CAPITAL

|                                  |          |                   |            |            |
|----------------------------------|----------|-------------------|------------|------------|
| Allotted, issued and fully paid: |          |                   |            |            |
| Number:                          | Class:   | Nominal<br>value: | 2012<br>£  | 2011<br>£  |
| 100                              | Ordinary | £1                | <u>100</u> | <u>100</u> |

4. ULTIMATE PARENT COMPANY

The immediate parent company is Jasmine Property Investments Limited, a company registered in Scotland.

The ultimate parent company is Jasmine Holdings Limited, a company registered in Scotland.