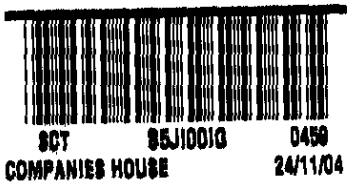
REGISTERED NUMBER: 246725 (Scotland)

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2004

for

Andy's Barber Shops Ltd



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for the Year Ended 31 March 2004

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Company Information
for the Year Ended 31 March 2004

DIRECTOR:	A Nimmo
SECRETARY:	J Gilbert
REGISTERED OFFICE:	113a La Porte Precinct Grangemouth STIRLINGSHIRE FK3 8AW
REGISTERED NUMBER:	246725 (Scotland)
ACCOUNTANTS:	Fitzsimons Group Alexandra House Station Road Grangemouth STIRLINGSHIRE FK3 8DL

Andy's Barber Shops Ltd

Abbreviated Balance Sheet
31 March 2004

	Notes	£	£
FIXED ASSETS			
Intangible assets	2		18,000
Tangible assets	3		5,425
			23,425
CURRENT ASSETS			
Stocks		300	
Cash at bank		1,791	
		2,091	
CREDITORS			
Amounts falling due within one year		7,759	
NET CURRENT LIABILITIES			(5,668)
TOTAL ASSETS LESS CURRENT LIABILITIES			17,757
CREDITORS			
Amounts falling due after more than one year			10,907
			6,850
CAPITAL AND RESERVES			
Called up share capital	4		100
Profit and loss account			6,750
SHAREHOLDERS' FUNDS			6,850

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2004.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:

A Nimmo - Director

Approved by the Board on 23-11-04

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2004

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 June 2002).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of ten years.

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

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

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account as incurred.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2003 and 31 March 2004	20,000
AMORTISATION	
Charge for year	2,000
At 31 March 2004	2,000
NET BOOK VALUE	
At 31 March 2004	18,000
At 31 March 2003	20,000

3. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	7,500
At 31 March 2004	7,500
DEPRECIATION	
Charge for year	2,075
At 31 March 2004	2,075
NET BOOK VALUE	
At 31 March 2004	5,425

continued...

Notes to the Abbreviated Accounts - continued
for the *Year Ended 31 March 2004*

4. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	100

Report of the Accountants to the Director of
Andy's Barber Shops Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2004 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Fitzsimons Group
Alexandra House
Station Road
Grangemouth
STIRLINGSHIRE
FK3 8DL

Date: 23.11.04