Registration number: SC267399

Merchant City Barbers Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 May 2012

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Merchant City Barbers Limited

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Merchant City Barbers Limited

(Registration number: SC267399)

Abbreviated Balance Sheet at 31 May 2012

	Note	2012 £	2011 £
Current assets			
Debtors		8,000	12,790
Cash at bank and in hand		-	562
		8,000	13,352
Creditors: Amounts falling due within one year		(31,738)	(30,402)
Net liabilities		(23,738)	(17,050)
Capital and reserves			
Called up share capital	2	1,000	1,000
Profit and loss account		(24,738)	(18,050)
Shareholders' deficit		(23,738)	(17,050)

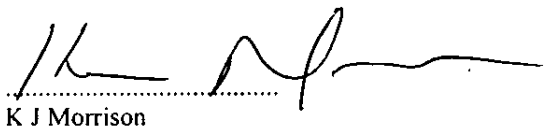
For the year ending 31 May 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 27 February 2013



K J Morrison
Director

Merchant City Barbers Limited

Notes to the Abbreviated Accounts for the Year Ended 31 May 2012

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.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

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.

2 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary of £1 each	1,000	1,000	1,000	1,000