

Abbreviated Unaudited Accounts for the Year Ended 31 August 2016

for

Professional Beauty Treatments Limited

**Contents of the Abbreviated Accounts
for the Year Ended 31 August 2016**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

Professional Beauty Treatments Limited

**Company Information
for the Year Ended 31 August 2016**

DIRECTOR: Ms K Robertson

REGISTERED OFFICE: 5 Lasswade Road
Eskbank
Dalkeith
Midlothian
EH22 3DZ

REGISTERED NUMBER: SC270944 (Scotland)

ACCOUNTANTS: Gibson McKerrell Brown LLP
Chartered Accountants
14 Rutland Square
Edinburgh
Midlothian
EH1 2BD

Professional Beauty Treatments Limited (Registered number: SC270944)

Abbreviated Balance Sheet

31 August 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Tangible assets	2		9,079		9,269
CURRENT ASSETS					
Stocks		8,290		8,440	
Cash at bank		<u>13,783</u>		<u>14,014</u>	
		22,073		22,454	
CREDITORS					
Amounts falling due within one year		<u>28,350</u>		<u>28,371</u>	
NET CURRENT LIABILITIES			<u>(6,277)</u>		<u>(5,917)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,802</u>		<u>3,352</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>2,801</u>		<u>3,351</u>
SHAREHOLDERS' FUNDS			<u>2,802</u>		<u>3,352</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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 director on 16 January 2017 and were signed by:

Ms K Robertson - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 August 2016**

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 January 2015).

Turnover

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

Tangible fixed assets

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

Plant and machinery etc - 25% on reducing balance

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 on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2015	21,353
Additions	2,717
At 31 August 2016	<u>24,070</u>
DEPRECIATION	
At 1 September 2015	12,084
Charge for year	2,907
At 31 August 2016	<u>14,991</u>
NET BOOK VALUE	
At 31 August 2016	<u>9,079</u>
At 31 August 2015	<u>9,269</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.16 £	31.8.15 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

As at 31 August 2016 the company was due Karen Robertson, director, £3,748. This loan is interest-free, unsecured and has no set repayment terms.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.