Registered number: SC270944

PROFESSIONAL BEAUTY TREATMENTS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2017

D Napier Accountancy

Professional Beauty Treatments Ltd
Unaudited Financial Statements
For The Year Ended 31 August 2017

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Professional Beauty Treatments Ltd
Balance Sheet
As at 31 August 2017

Registered number: SC270944

	Notes	2017 £	2017 £	2016 £	2016 £
FIXED ASSETS					
Tangible Assets	**6**		6,809		9,079
			6,809		9,079
CURRENT ASSETS					
Stocks	**7**	13,894		8,290	
Debtors	**8**	811		-	
Cash at bank and in hand		29,700		13,783	
		44,405		22,073	
Creditors: Amounts Falling Due Within One Year	**9**	(34,260)		(28,349)	
NET CURRENT ASSETS (LIABILITIES)			10,145		(6,276)
TOTAL ASSETS LESS CURRENT LIABILITIES			16,954		2,803
NET ASSETS			16,954		2,803
CAPITAL AND RESERVES					
Called up share capital	**10**		1		1
Profit and loss account			16,953		2,802
SHAREHOLDERS' FUNDS			16,954		2,803

For the year ending 31 August 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Profit and Loss Account

On behalf of the board

Ms Karen Robertson

5th December 2017

The notes on pages 4 to 6 form part of these financial statements.

Professional Beauty Treatments Ltd
Statement of Changes in Equity
For The Year Ended 31 August 2017

	Share Capital	Profit & Loss Account	Total
	£	£	£
As at 1 September 2015	1	3,351	3,352
Profit for the year and total comprehensive income	-	18,451	18,451
Dividends paid	-	(19,000)	(19,000)
As at 31 August 2016 and 1 September 2016	1	2,802	2,803
Profit for the year and total comprehensive income	-	20,412	20,412
Dividends paid	-	(6,261)	(6,261)
As at 31 August 2017	1	16,953	16,954

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing balance

1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.5. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

4. Average number of employees

Average number of employees, including directors, during the year was as follows:

	2017	2016
Office and administration	4	4
	4	4

6. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 September 2016	24,070
As at 31 August 2017	24,070
Depreciation	
As at 1 September 2016	14,991
Provided during the period	2,270
As at 31 August 2017	17,261
Net Book Value	
As at 31 August 2017	6,809
As at 1 September 2016	9,079

7. Stocks

	2017	2016
	£	£
Stock - finished goods	13,894	8,290
	13,894	8,290

8. Debtors

	2017	2016
	£	£
Due within one year		
Other taxes and social security	811	-
	811	-

9. Creditors: Amounts Falling Due Within One Year

	2017	2016
	£	£
Bank loans and overdrafts	4,596	3,649
Corporation tax	5,514	4,651
Other taxes and social security	-	546
VAT	8,307	7,821
Other creditors	9,846	7,935
Director's loan account	5,997	3,747
	34,260	28,349

Professional Beauty Treatments Ltd
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 August 2017

10. **Share Capital**

	Value	Number	2017	2016
Allotted, called up and fully paid	**£**		**£**	**£**
Ordinary shares	1	1	1	1

11. **Transactions With and Loans to Directors**

Dividends paid to directors

	2017	2016
	£	**£**
Ms Karen Robertson	6,261	19,000

12. **Dividends**

	2017	2016
	£	**£**
On equity shares:		
Final dividend paid	6,261	19,000
	6,261	19,000

13. **Ultimate Controlling Party**

The company's ultimate controlling party is Karen Robertson by virtue of her ownership of 100% of the issued share capital in the company.

14. **General Information**

Professional Beauty Treatments Ltd Registered number SC270944 is a limited by shares company incorporated in Scotland. The Registered Office is 5 Lasswade Road, Eskbank, Midlothian, EH22 3DZ.

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.