REGISTERED NUMBER: SC302472 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2012

for

Toni & Guy (Highlands) Limited

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Toni & Guy (Highlands) Limited

Company Information
for the Year Ended 31 August 2012

DIRECTOR:	S D Tate
REGISTERED OFFICE:	Victoria House 13 Victoria Street ABERDEEN AB10 1XB
REGISTERED NUMBER:	SC302472 (Scotland)
ACCOUNTANTS:	Atholl Scott Chartered Accountants Victoria House 13 Victoria Street ABERDEEN AB10 1XB

Abbreviated Balance Sheet
31 August 2012

	Notes	31.8.12 £	31.8.11 £
FIXED ASSETS			
Intangible assets	2	3,247	3,788
Tangible assets	3	82,619	100,466
		85,866	104,254
CURRENT ASSETS			
Stocks		6,160	7,653
Debtors		7,535	8,824
Cash at bank and in hand		5,725	3,677
		19,420	20,154
CREDITORS			
Amounts falling due within one year		(384,064)	(442,091)
NET CURRENT LIABILITIES		(364,644)	(421,937)
TOTAL ASSETS LESS CURRENT LIABILITIES		(278,778)	(317,683)
CREDITORS			
Amounts falling due after more than one year		(15,000)	-
NET LIABILITIES		(293,778)	(317,683)
CAPITAL AND RESERVES			
Called up share capital	4	2	2
Profit and loss account		(293,780)	(317,685)
SHAREHOLDERS' FUNDS		(293,778)	(317,683)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 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.

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 August 2012

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 13 March 2013 and were signed by:

S D Tate - Director

The notes form part of these abbreviated accounts

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

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 amounts receivable for goods and services during the year, excluding Value Added Tax.

Franchise and legal fees
Franchise and legal fees are amortised over the estimated useful life of 10 years.

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

Improvements to property	- 10% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 20% on cost

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
The payment of taxation is deferred or accelerated because of timing differences between the treatment of certain items for accounting and taxation purposes. Full provision for deferred taxation is made under the liability method, without discounting, on all timing differences that have arisen, but not reversed by the balance sheet date, unless such provision is not permitted by accounting standards.

In accordance with such standards deferred tax is not provided for:

a) revaluation gains on land and buildings, unless there is a binding agreement to sell them at the balance sheet date; and
b) gains on the sale of non-monetary assets, if the taxable gain will probably be rolled over.

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.

Going concern
Although the going concern basis has been adopted in these accounts, its continued appropriateness is dependent upon future trading performance, the support of the holding company, the director and the bank.

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2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	5,411
AMORTISATION	
At 1 September 2011	1,623
Amortisation for year	541
At 31 August 2012	2,164
NET BOOK VALUE	
At 31 August 2012	3,247
At 31 August 2011	3,788

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	221,022
DEPRECIATION	
At 1 September 2011	120,556
Charge for year	17,847
At 31 August 2012	138,403
NET BOOK VALUE	
At 31 August 2012	82,619
At 31 August 2011	100,466

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.12 £	31.8.11 £
2	Ordinary	£1	2	2

5. ULTIMATE PARENT COMPANY

The ultimate parent company is Toni & Guy (Aberdeen) Ltd, which holds 100% of the company's shareholding.

Chartered Accountants' Report to the Director on the Unaudited Financial Statements of Toni & Guy (Highlands) Limited

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 five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Toni & Guy (Highlands) Limited for the year ended 31 August 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of Toni & Guy (Highlands) Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Toni & Guy (Highlands) Limited and state those matters that we have agreed to state to the director of Toni & Guy (Highlands) Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Toni & Guy (Highlands) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Toni & Guy (Highlands) Limited. You consider that Toni & Guy (Highlands) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Toni & Guy (Highlands) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Atholl Scott
Chartered Accountants
Victoria House
13 Victoria Street
ABERDEEN
AB10 1XB

14 March 2013

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.