Company Registration No. SC441997 (Scotland)

SERENE BEAUTY THERAPY LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2017

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UNAUDITED ACCOUNTS
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SERENE BEAUTY THERAPY LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2017

Director	Sarah Allan
Company Number	SC441997 (Scotland)
Registered Office	6 Dryden Road Loanhead EH20 9LZ
Accountants	GR Thomson & Co LTD EH20 Business Centre 6 Dryden Road Loanhead Midlothian EH20 9LZ

SERENE BEAUTY THERAPY LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	4	2,896	-
Current assets			
Inventories		7,904	7,358
Debtors		1,913	10
Cash at bank and in hand		(5,515)	(1,861)
		4,302	5,507
Creditors: amounts falling due within one year		(6,952)	(4,765)
Net current (liabilities)/assets		(2,650)	742
Net assets		246	742
Capital and reserves			
Called up share capital		10	10
Profit and loss account		236	732
Shareholders' funds		246	742

For the year ending 31 March 2017 the company was entitled to exemption from audit 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 her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 9 November 2017.

Sarah Allan
Director

Company Registration No. SC441997

1 Statutory information

Serene Beauty Therapy LTD is a private company, limited by shares, registered in Scotland, registration number SC441997. The registered office and principal place of business is 6 Dryden Road, Loanhead, EH20 9LZ.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 31 March 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 April 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation
The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency
The accounts are presented in £ sterling.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation
Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	20% reducing balance

4 Tangible fixed assets

	Total £
Cost or valuation	
At 1 April 2016	-
Additions	3,475
At 31 March 2017	3,475
Depreciation	
Charge for the year	579
At 31 March 2017	579
Net book value	
At 31 March 2017	2,896

5 Average number of employees

During the year the average number of employees was 1 (2016: 1).

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.