Registered number
SC568921

# EXQUISITE HAIR AND BEAUTY LIMITED

Filleted Accounts

31 December 2025

**EXQUISITE HAIR AND BEAUTY LIMITED**

**Registered number:** SC568921

**Balance Sheet**

**as at 31 December 2025**

| | Notes | | 2025 | | 2024 |
|---|---|---|---|---|---|
| | | | £ | | £ |
| **Fixed assets** | | | | | |
| Tangible assets | 3 | | 2,641 | | 2,935 |
| | | | 2,641 | | 2,935 |
| **Current assets** | | | | | |
| Stocks | | 3,311 | | 4,550 | |
| Cash at bank and in hand | | 3,535 | | 5,164 | |
| | | 6,846 | | 9,714 | |
| **Creditors: amounts falling due within one year** | 4 | (7,491) | | (7,094) | |
| **Net current (liabilities)/assets** | | | (645) | | 2,620 |
| **Total assets less current liabilities** | | | 1,996 | | 5,555 |
| **Creditors: amounts falling due after more than one year** | 5 | | (2,448) | | (2,829) |
| **Provisions for liabilities** | | | - | | - |
| **Net (liabilities)/assets** | | | (452) | | 2,726 |
| **Capital and reserves** | | | | | |
| Called up share capital | | | 100 | | 100 |
| Share premium | | | - | | - |
| Profit and loss account | | | (552) | | 2,626 |
| **Shareholder's funds** | | | (452) | | 2,726 |

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

NASSAR MEHMOOD

Director

Approved by the board on 16 September 2026

## EXQUISITE HAIR AND BEAUTY LIMITED

### Notes to the Accounts

### for the year ended 31 December 2025

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at 10% reducing balance.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Employees**

| | 2025<br>Number | 2024<br>Number |
|---|---|---|
| Average number of persons employed by the company | 1 | 1 |

**3 Tangible fixed assets**

| | Fixtures & Fittings | Equipment | Total |
|---|---|---|---|

| | £ | £ | £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 January 2025 | 3,618 | 1,627 | 5,245 |
| Additions | - | - | - |
| Surplus on revaluation | - | - | - |
| Disposals | - | - | - |
| At 31 December 2025 | 3,618 | 1,627 | 5,245 |
| **Depreciation** | | | |
| At 1 January 2025 | 1,881 | 429 | 2,310 |
| Charge for the year | 174 | 120 | 294 |
| Surplus on revaluation | - | - | - |
| On disposals | - | - | - |
| At 31 December 2025 | 2,055 | 549 | 2,604 |
| **Net book value** | | | |
| At 31 December 2025 | 1,563 | 1,078 | 2,641 |
| At 31 December 2024 | 1,737 | 1,198 | 2,935 |

**4 Creditors: amounts falling due within one year**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Accruals | 1,956 | 2,654 |
| Taxation and social security costs | 1,576 | 1,576 |
| Other creditors | 3,959 | 2,864 |
| | 7,491 | 7,094 |

**5 Creditors: amounts falling due after one year**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Bank loans | 2,448 | 2,829 |
| Other creditors | - | - |
| | 2,448 | 2,829 |

**6 Other information**

EXQUISITE HAIR AND BEAUTY LIMITED is a private company limited by shares and incorporated in Scotland. Its registered office is:

162 DARNLEY STREET

GLASGOW

G41 2LL

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the Companies Act 2006.