

Company Registration No 04789415 (England and Wales)

REGISTRAR'S
COPY

TONI & GUY (CLAPHAM) LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2012



TONI & GUY (CLAPHAM) LIMITED

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TONI & GUY (CLAPHAM) LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 AUGUST 2012

	Notes	2012 £	£	2011 £	£
Fixed assets					
Intangible assets	2	1,346		2,422	
Tangible assets	2	12,678		17,272	
			14,024		19,694
Current assets					
Stocks		5,846		6,615	
Debtors		35,400		27,437	
Cash at bank and in hand		101,135		124,932	
		142,381		158,984	
Creditors amounts falling due within one year					
		(86,514)		(105,588)	
Net current assets			55,867		53,396
Total assets less current liabilities			69,891		73,090
Provisions for liabilities			(1,432)		(1,432)
			68,459		71,658
Capital and reserves					
Called up share capital	3	50,000		50,000	
Profit and loss account		18,459		21,658	
Shareholders' funds			68,459		71,658

TONI & GUY (CLAPHAM) LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2012

For the financial year ended 31 August 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board for issue on 4 3 2013



N E Turnbull
Director

Company Registration No 04789415

TONI & GUY (CLAPHAM) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.4 Franchise costs

Franchise costs are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives

1.5 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 less estimated residual value of each asset over its expected useful life, as follows

Fixtures, fittings & equipment	20% straight line per annum
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1.6 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

1.7 Stock

Stock is valued at the lower of cost and net realisable value and based on the directors' estimate

1.8 Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted. A deferred tax asset is recognised when material and when recoverability is more likely than not

TONI & GUY (CLAPHAM) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2012

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 September 2011 & at 31 August 2012	5,381	129,825	135,206
Depreciation			
At 1 September 2011	2,959	112,553	115,512
Charge for the year	1,076	4,594	5,670
At 31 August 2012	4,035	117,147	121,182
Net book value			
At 31 August 2012	1,346	12,678	14,024
At 31 August 2011	2,422	17,272	19,694

3 Share capital

	2012 £	2011 £
Allotted, called up and fully paid		
17,500 Ordinary 'A' shares of £1 each	17,500	17,500
32,500 Ordinary 'B' shares of £1 each	32,500	32,500
	50,000	50,000

4 Related party relationships and transactions

Loans to directors

Transactions in relation to loans with directors during the year are outlined in the table below

Description	% Rate	Opening Balance £	Amounts Advanced £	Interest Charged £	Amounts Repaid £	Closing Balance £
N E Turnbull						
Loan	-	5,358	5,392	-	-	10,750
		5,358	5,392	-	-	10,750

The maximum amount owed during the year was £11,375 (2011 £5,358) The increase in the year is in respect of amounts drawn and personal expenses paid