Registered number
07120196

Suzanne Kohler Hair Limited

Unaudited Filleted Accounts

31 January 2017

Suzanne Kohler Hair Limited

Registered number: 07120196

Balance Sheet

as at 31 January 2017

	Notes		2017		2016
			£		£
Fixed assets					
Intangible assets	3		4,000		4,000
Current assets					
Debtors	4	959		-	
Cash at bank and in hand		1,234		9,728	
		2,193		9,728	
Creditors: amounts falling due within one year	5	(6,188)		(13,723)	
Net current liabilities			(3,995)		(3,995)
Total assets less current liabilities			5		5
Net assets			5		5
Capital and reserves					
Called up share capital			2		2
Profit and loss account			3		3
Shareholder's funds			5		5

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.

S Kohler

Director

Approved by the board on 17 July 2017

Suzanne Kohler Hair Limited

Notes to the Accounts

for the year ended 31 January 2017

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. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees	**2017**	**2016**
	Number	**Number**

Average number of persons employed by the company	1	1

3 Intangible fixed assets

	£
Goodwill:	
Cost	
At 1 February 2016	10,000
At 31 January 2017	10,000
Amortisation	
At 1 February 2016	6,000
Provided during the year	-
At 31 January 2017	6,000
Net book value	
At 31 January 2017	4,000
At 31 January 2016	4,000

Goodwill is no longer being written off as the director does not believe its value is depreciating.

4 Debtors

	2017	2016
	£	£
Director loan account	959	-

5 Creditors: amounts falling due within one year

	2017	2016
	£	£
Corporation tax	5,548	4,843
Director loan account	-	6,680
Other creditors	640	2,200
	6,188	13,723

6 Loans to directors

Description and conditions	B/fwd	Paid	Repaid	C/fwd
	£	£	£	£
S Kohler				
[Loan 1]	-	959	-	959

7 Other information

Suzanne Kohler Hair Limited is a private company limited by shares and incorporated in England. Its registered office is:

31 Robert Street

Harrogate

HG1 1HP