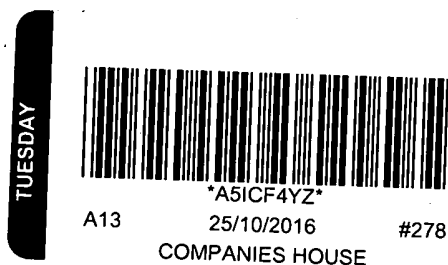


COMPANY REGISTRATION NUMBER 07253842

**BEAUTIQUE K & K LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 MAY 2016**



**TILEY & CO**  
Chartered Accountants  
Parkway Cottage  
Andover Road  
Highclere  
Newbury  
Berkshire  
RG20 9QU

# **BEAUTIQUE K & K LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2016**

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**BEAUTIQUE K & K LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 MAY 2016**

	Note	2016 £	2015 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		1	1
Tangible assets		<u>638</u>	<u>850</u>
		<b>639</b>	<b>851</b>
<b>CURRENT ASSETS</b>			
Stocks		540	525
Debtors		3,573	7,156
Cash at bank and in hand		<u>28,494</u>	<u>22,021</u>
		<b>32,607</b>	<b>29,702</b>
<b>CREDITORS: Amounts falling due within one year</b>		<u>17,441</u>	<u>18,264</u>
<b>NET CURRENT ASSETS</b>		<b>15,166</b>	<b>11,438</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>15,805</b></u>	<u><b>12,289</b></u>
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	3	100	100
Profit and loss account		<u>15,705</u>	<u>12,189</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>15,805</b></u>	<u><b>12,289</b></u>


For the year ended 31 May 2016 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 27 July 2016, and are signed on their behalf by:



Ms K D Smith

Company Registration Number: 07253842

The notes on pages 2 to 4 form part of these abbreviated accounts.

# **BEAUTIQUE K & K LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2016**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year.

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 25% on a straight line basis

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% on a reducing balance basis

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

# BEAUTIQUE K & K LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MAY 2016

### 1. ACCOUNTING POLICIES *(continued)*

#### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 June 2015 and 31 May 2016	<u>4,000</u>	<u>2,787</u>	<u>6,787</u>
<b>DEPRECIATION</b>			
At 1 June 2015	3,999	1,937	5,936
Charge for year	<u>—</u>	<u>212</u>	<u>212</u>
At 31 May 2016	<u>3,999</u>	<u>2,149</u>	<u>6,148</u>
<b>NET BOOK VALUE</b>			
At 31 May 2016	<u>1</u>	<u>638</u>	<u>639</u>
At 31 May 2015	<u>1</u>	<u>850</u>	<u>851</u>

# BEAUTIQUE K & K LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MAY 2016

### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

# BEAUTIQUE K & K LIMITED

## ACCOUNTANTS' REPORT TO THE DIRECTORS OF BEAUTIQUE K & K LIMITED YEAR ENDED 31 MAY 2016

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 May 2016 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



TILEY & CO  
Chartered Accountants

Parkway Cottage  
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27 July 2016