

Registered number
07461590

Helen Nails Ltd

Abbreviated Accounts

30 September 2011

Helen Nails Ltd**Registered number:** 07461590**Abbreviated Balance Sheet
as at 30 September 2011**

	Notes	2011 £
Fixed assets		
Tangible assets	2	1,914
Current assets		
Stocks		500
Cash at bank and in hand		4,650
		<u>5,150</u>
Creditors: amounts falling due within one year		(10,960)
Net current liabilities		<u>(5,810)</u>
Total assets less current liabilities		<u>(3,896)</u>
Provisions for liabilities		779
Net liabilities		<u><u>(3,117)</u></u>
Capital and reserves		
Called up share capital	3	1
Profit and loss account		(3,118)
Shareholders' funds		<u><u>(3,117)</u></u>

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

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Ms H.T Nguyen

Director

Approved by the board on 20 June 2012

Helen Nails Ltd
Notes to the Abbreviated Accounts
for the year ended 30 September 2011

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Furniture 20% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets **£**

Cost

Additions	2,393
At 30 September 2011	<u>2,393</u>

Depreciation

Charge for the year	479
At 30 September 2011	<u>479</u>

Net book value

At 30 September 2011	<u>1,914</u>
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3 Share capital

	Nominal value	2011 Number	2011 £
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Allotted, called up and fully paid:

B Ordinary shares	£1 each	-	<u>1</u>
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	Nominal value	Number	Amount £
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Shares issued during the period:

Ordinary shares	£1 each	-	<u>1</u>
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