Helen Nails Ltd

Abbreviated Accounts

30 September 2014

Helen Nails Ltd

Registered number: 07461590

Abbreviated Balance Sheet as at 30 September 2014

N	otes		2014		2013
			£		£
Fixed assets					
Tangible assets	2		2,993		1,994
Current assets					
Stocks		350		250	
Debtors		15		-	
Cash at bank and in hand		18,701		14,995	
		19,066		15,245	
Creditors: amounts falling due					
within one year		(30,912)		(29,084)	
Net current liabilities			(11,846)		(13,839)
Net liabilities		- -	(8,853)	-	(11,845)
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			(8,854)		(11,846)
Shareholder's funds		-	(8,853)	-	(11,845)

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 her 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.

Mrs Hien Thi Nguyen

Director

Approved by the board on 30 June 2015

Helen Nails Ltd

Notes to the Abbreviated Accounts

for the year ended 30 September 2014

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 January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery

20% straight line

Stocks

3 Share capital

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	
	At 1 October 2013	3,519
	Additions	1,747
	At 30 September 2014	5,266
	Depreciation	
	At 1 October 2013	1,525
	Charge for the year	748
	At 30 September 2014	2,273
	Net book value	
	At 30 September 2014	2,993
	At 30 September 2013	1,994

Nominal

2014

2014

2013

	value	Number	£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	- <u> </u>	1	1

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