

# The Golborne Tanning Rooms Ltd

Unaudited Abbreviated Accounts

for the Year Ended 29 February 2016

P A Hull & Co  
Chartered Accountants  
Beech House  
23 Ladies Lane  
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Wigan  
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**The Golborne Tanning Rooms Ltd**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
The Golborne Tanning Rooms Ltd  
for the Year Ended 29 February 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Golborne Tanning Rooms Ltd for the year ended 29 February 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of The Golborne Tanning Rooms Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of The Golborne Tanning Rooms Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Golborne Tanning Rooms Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Golborne Tanning Rooms Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Golborne Tanning Rooms Ltd.

You consider that The Golborne Tanning Rooms Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Golborne Tanning Rooms Ltd. 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 statutory accounts.

.....

P A Hull & Co  
Chartered Accountants  
Beech House  
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WN2 2QA  
29 June 2016

**The Golborne Tanning Rooms Ltd**  
**(Registration number: 07942844)**  
**Abbreviated Balance Sheet at 29 February 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		6,592	8,789
<b>Current assets</b>			
Debtors		100	100
Cash at bank and in hand		16,543	7,627
		16,643	7,727
Creditors: Amounts falling due within one year		(4,829)	(6,428)
Net current assets		11,814	1,299
Total assets less current liabilities		18,406	10,088
Creditors: Amounts falling due after more than one year		(4,738)	(4,738)
Provisions for liabilities		(1,318)	(1,758)
Net assets		12,350	3,592
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		12,250	3,492
Shareholders' funds		12,350	3,592

For the year ending 29 February 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on 29 June 2016 and signed on its behalf by:

.....  
Mr A D Knowles  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**The Golborne Tanning Rooms Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 29 February 2016**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

**Turnover**

Sales represent the amount of goods and services, net of value added tax and excluding trade discounts and anticipated returns, provided to external customers. Revenue is recognised so as to reflect the right of the company to consideration by reference to the value of the work performed.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures and fittings	25% reducing balance
Office equipment	25% reducing balance

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**The Golborne Tanning Rooms Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 29 February 2016**  
*..... continued*

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 March 2015	19,996	19,996
At 29 February 2016	19,996	19,996
<b>Depreciation</b>		
At 1 March 2015	11,207	11,207
Charge for the year	2,197	2,197
At 29 February 2016	13,404	13,404
<b>Net book value</b>		
At 29 February 2016	6,592	6,592
At 28 February 2015	8,789	8,789

**3 Creditors**

Included in the creditors are the following amounts due after more than five years:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
After more than five years by instalments	4,738	4,738

**4 Share capital**

**Allotted, called up and fully paid shares**

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.