

Registered Number 08225386

MANKIND HAIR SALON LTD

Abbreviated Accounts

30 September 2013

Abbreviated Balance Sheet as at 30 September 2013

	<i>Notes</i>	<i>2013</i>
		£
Fixed assets		
Intangible assets	2	42,750
Tangible assets	3	2,706
		<u>45,456</u>
Current assets		
Stocks		300
Debtors		1,654
Cash at bank and in hand		11,490
		<u>13,444</u>
Creditors: amounts falling due within one year		(56,558)
Net current assets (liabilities)		<u>(43,114)</u>
Total assets less current liabilities		<u>2,342</u>
Provisions for liabilities		(493)
Total net assets (liabilities)		<u><u>1,849</u></u>
Capital and reserves		
Called up share capital	4	1
Profit and loss account		1,848
Shareholders' funds		<u><u>1,849</u></u>

- For the year ending 30 September 2013 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 23 June 2014

And signed on their behalf by:

A J Bestwick, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

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

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 15 - 25% reducing balance

Intangible assets amortisation policy

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

Valuation information and policy

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

Other accounting policies**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

2 Intangible fixed assets

	£
Cost	
Additions	45,000
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2013	<u>45,000</u>
Amortisation	
Charge for the year	2,250
On disposals	-
At 30 September 2013	<u>2,250</u>
Net book values	
At 30 September 2013	<u><u>42,750</u></u>

3 Tangible fixed assets

	£
Cost	
Additions	2,947
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2013	<u>2,947</u>
Depreciation	
Charge for the year	241
On disposals	-
At 30 September 2013	<u>241</u>
Net book values	
At 30 September 2013	<u><u>2,706</u></u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2013
	£
1 Ordinary shares of £1 each	1

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