

Registered number
09166856

DIAMOND NAILS SPA LTD

Abbreviated Accounts

31 July 2015

DIAMOND NAILS SPA LTD**Registered number:** 09166856**Abbreviated Balance Sheet****as at 31 July 2015**

	Notes	2015
		£
Current assets		
Stocks	150	
Debtors	161	
Cash at bank and in hand	67	
	378	
Creditors: amounts falling due within one year	(1,020)	
Net current liabilities		(642)
Net liabilities		(642)
Capital and reserves		
Called up share capital	2	1
Profit and loss account		(643)
Shareholder's funds		(642)

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 his 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.

Mr.Tony Huy Tran

Director

Approved by the board on 1 June 2016

DIAMOND NAILS SPA LTD

Notes to the Abbreviated Accounts for the period ended 31 July 2015

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).

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 Share capital	Nominal value	2015 Number	2015 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	-	<u>1</u>
	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	-	<u>1</u>

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