

**JOHN BROWN HAIRDRESSING LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

**JOHN BROWN HAIRDRESSING LIMITED**  
**UNAUDITED ACCOUNTS**  
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**JOHN BROWN HAIRDRESSING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2023**

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<b>Director</b>	J Brown
<b>Company Number</b>	SC231433 (Scotland)
<b>Registered Office</b>	58 OSWALD STREET GLASGOW G1 4PL SCOTLAND
<b>Accountants</b>	WBG Accounting Services 2 Church Street Larkhall ML9 1EU

**JOHN BROWN HAIRDRESSING LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>5</u>	214	268
<b>Current assets</b>			
Inventories		100	100
Debtors	<u>6</u>	3,425	3,425
Cash at bank and in hand		2,614	3,448
		<u>6,139</u>	<u>6,973</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	7,884	9,948
<b>Net current assets</b>		<u>14,023</u>	<u>16,921</u>
<b>Total assets less current liabilities</b>		<u>14,237</u>	<u>17,189</u>
<b>Provisions for liabilities</b>			
Deferred tax		(84)	(84)
<b>Net assets</b>		<u>14,153</u>	<u>17,105</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		14,152	17,104
<b>Shareholders' funds</b>		<u>14,153</u>	<u>17,105</u>

For the year ending 31 May 2023 the company was entitled to exemption from audit 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 19 January 2023 and were signed on its behalf by

J Brown  
Director

Company Registration No. SC231433

**JOHN BROWN HAIRDRESSING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

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**1 Statutory information**

John Brown Hairdressing Limited is a private company, limited by shares, registered in Scotland, registration number SC231433. The registered office is 58 OSWALD STREET, GLASGOW, G1 4PL, SCOTLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 31 May 2023 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 June 2021.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	20% Reducing Balance
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**4 Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 June 2022	7,000
At 31 May 2023	7,000
<b>Amortisation</b>	
At 1 June 2022	7,000
At 31 May 2023	7,000
<b>Net book value</b>	
At 31 May 2023	-

**JOHN BROWN HAIRDRESSING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**5 Tangible fixed assets**

	<b>Land &amp; buildings £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 June 2022	7,765	5,144	12,909
At 31 May 2023	7,765	5,144	12,909
<b>Depreciation</b>			
At 1 June 2022	7,657	4,984	12,641
Charge for the year	22	32	54
At 31 May 2023	7,679	5,016	12,695
<b>Net book value</b>			
At 31 May 2023	86	128	214
At 31 May 2022	108	160	268

**6 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	3,425	3,425

**7 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Bank loans and overdrafts	6,315	8,657
Trade creditors	600	600
Taxes and social security	5,123	12,321
Loans from directors	(19,922)	(31,526)
	(7,884)	(9,948)

**8 Average number of employees**

During the year the average number of employees was 1 (2022: 1).

