

**BASH (HAIR) LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 22 MARCH 2018 TO 31 MARCH 2019**

ARH Accountants Limited

IFA

Units 22 Prospect 3
Gemini Crescent
Dundee Technology Park
Dundee
DD2 1SW

Bash (Hair) Ltd
Unaudited Financial Statements
For the Period 22 March 2018 to 31 March 2019

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Bash (Hair) Ltd
Balance Sheet
As at 31 March 2019

Registered number: SC592245

		31 March 2019	
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3		3,802
			3,802
CURRENT ASSETS			
Stocks	4	400	
Cash at bank and in hand		204	
		604	
Creditors: Amounts Falling Due Within One Year	5	(7,254)	
NET CURRENT ASSETS (LIABILITIES)			(6,650)
TOTAL ASSETS LESS CURRENT LIABILITIES			(2,848)
NET ASSETS			(2,848)
CAPITAL AND RESERVES			
Called up share capital	6		100
Profit and Loss Account			(2,948)
SHAREHOLDERS' FUNDS			(2,848)

Bash (Hair) Ltd
Balance Sheet (continued)
As at 31 March 2019

For the period ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her 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.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Miss Stacey Bennett

09/12/2019

The notes on pages 3 to 5 form part of these financial statements.

Bash (Hair) Ltd
Notes to the Financial Statements
For the Period 22 March 2018 to 31 March 2019

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	20% RB
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1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	31 March 2019
Sales, marketing and distribution	1
	1

Bash (Hair) Ltd
Notes to the Financial Statements (continued)
For the Period 22 March 2018 to 31 March 2019

3. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 22 March 2018	-
Additions	4,753
As at 31 March 2019	<u>4,753</u>
Depreciation	
As at 22 March 2018	-
Provided during the period	951
As at 31 March 2019	<u>951</u>
Net Book Value	
As at 31 March 2019	<u>3,802</u>
As at 22 March 2018	<u>-</u>

4. Stocks

	31 March 2019
	£
Stock - materials	400
	<u>400</u>

5. Creditors: Amounts Falling Due Within One Year

	31 March 2019
	£
Other taxes and social security	1,127
Other creditors	45
Accruals and deferred income	1,440
Director's loan account	3,842
Amounts owed to other participating interests	800
	<u>7,254</u>

6. Share Capital

	31 March 2019
Allotted, Called up and fully paid	<u>100</u>

Bash (Hair) Ltd
Notes to the Financial Statements (continued)
For the Period 22 March 2018 to 31 March 2019

7. General Information

Bash (Hair) Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC592245. The registered office is 22 Prospect 3 Gemini Crescent, Dundee Technology Park, Dundee , Angus , DD2 1SW.

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.