

**Registration number 4588350**

**Beyond the Fringe (Hairdressers) Limited**

**Director's report and financial statements**

**for the year ended 31 October 2007**

**Simon Day & Co.  
Chartered Accountants**

**SATURDAY**



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09/02/2008  
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## Beyond the Fringe (Hairdressers) Limited

### Company information

Director	W M Burgess
Secretary	S D Rickwood
Company number	4588350
Registered office	Unit 2 Uffcott Farm Uffcott Wiltshire SN4 9NB
Accountants	Simon Day & Co Unit 2 Uffcott Farm Uffcott Wiltshire SN4 9NB
Bankers	HSBC High Street Amesbury Wiltshire SP4 7DN

## **Beyond the Fringe (Hairdressers) Limited**

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**The following page does not form part of the statutory accounts:**

Detailed trading and profit & loss account	<b>Appendix 1</b>
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**Beyond the Fringe (Hairdressers) Limited**

**Director's report  
for the year ended 31 October 2007**

The director presents her report and the financial statements for the year ended 31 October 2007

**Principal activity**

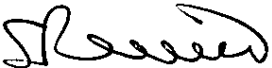
The principal activity of the company is that of hairdressers

**Director**

The director who served during the year is as stated below

W M Burgess

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

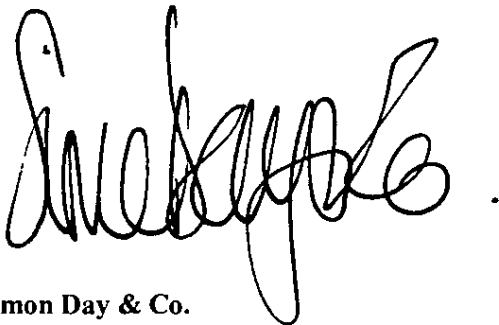
This report was approved by the Board on 25/1/08 and signed on its behalf by 

**S D Rickwood**  
Secretary

**Beyond the Fringe (Hairdressers) Limited**

**Accountants' report on the unaudited financial statements to the director of  
Beyond the Fringe (Hairdressers) Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2007 set out on pages 3 to 10 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



**Simon Day & Co.  
Chartered Accountants  
Unit 2 Uffcott Farm  
Uffcott  
Wiltshire  
SN4 9NB**

Date: 31-1-08

**Beyond the Fringe (Hairdressers) Limited**

**Profit and loss account  
for the year ended 31 October 2007**

		<b>2007</b>	<b>2006</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Turnover</b>	<b>2</b>	53,961	54,268
Cost of sales		<u>(3,181)</u>	<u>(3,266)</u>
<b>Gross profit</b>		50,780	51,002
Administrative expenses		<u>(51,661)</u>	<u>(53,251)</u>
<b>Operating loss</b>	<b>3</b>	(881)	(2,249)
Other interest receivable and similar income		<u>31</u>	<u>36</u>
<b>Loss on ordinary activities before taxation</b>		(850)	(2,213)
Tax on loss on ordinary activities	<b>5</b>	<u>43</u>	<u>60</u>
<b>Loss for the year</b>	<b>13</b>	(807)	(2,153)
Accumulated loss brought forward		<u>(3,188)</u>	<u>(1,035)</u>
<b>Accumulated loss carried forward</b>		<u><u>(3,995)</u></u>	<u><u>(3,188)</u></u>

The notes on pages 6 to 10 form an integral part of these financial statements.

**Beyond the Fringe (Hairdressers) Limited**

**Balance sheet  
as at 31 October 2007**

		2007		2006	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	6		1,500		1,800
Tangible assets	7		3,347		4,463
			4,847		6,263
<b>Current assets</b>					
Debtors	8	1,178		1,004	
Cash at bank and in hand		1,552		1,680	
		2,730		2,684	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<b>(11,409)</b>		<b>(11,929)</b>	
<b>Net current</b>			<b>(8,679)</b>		<b>(9,245)</b>
<b>Total assets less current liabilities</b>			<b>(3,832)</b>		<b>(2,982)</b>
<b>Provisions for liabilities</b>	<b>10</b>		<b>(162)</b>		<b>(205)</b>
<b>Deficiency of assets</b>			<b>(3,994)</b>		<b>(3,187)</b>
<b>Capital and reserves</b>					
Called up share capital	12		1		1
Profit and loss account	13		(3,995)		(3,188)
<b>Shareholders' funds</b>			<b>(3,994)</b>		<b>(3,187)</b>

The director's statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 6 to 10 form an integral part of these financial statements.

**Beyond the Fringe (Hairdressers) Limited**

**Balance sheet (continued)**

**Director's statements required by Section 249B(4)  
for the year ended 31 October 2007**

In approving these financial statements as director of the company I hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 October 2007 and

(c) that I acknowledge my responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

The financial statements were approved by the Board on 22-1-08 and signed on its behalf by



**W M Burgess**  
**Director**

**The notes on pages 6 to 10 form an integral part of these financial statements.**



## Beyond the Fringe (Hairdressers) Limited

### Notes to the financial statements for the year ended 31 October 2007

#### 1. Accounting policies

##### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

##### 1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

##### 1.3. Goodwill

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

##### 1.4. Tangible fixed assets and depreciation

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	- 25% reducing balance
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##### 1.5. 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, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

## Beyond the Fringe (Hairdressers) Limited

### Notes to the financial statements for the year ended 31 October 2007

continued

#### 2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK

#### 3. Operating loss

	2007	2006
	£	£
Operating loss is stated after charging		
Depreciation and other amounts written off intangible assets	300	300
Depreciation and other amounts written off tangible assets	1,116	1,487
	<u>1,416</u>	<u>1,787</u>

#### 4. Director's emoluments

	2007	2006
	£	£
Remuneration and other benefits	5,231	4,879
	<u>5,231</u>	<u>4,879</u>

#### 5. Tax on loss on ordinary activities

Analysis of charge in period	2007	2006
	£	£
Total current tax charge	<u>-</u>	<u>-</u>
<b>Deferred tax</b>		
Timing differences, origination and reversal	(43)	(60)
Total deferred tax	<u>(43)</u>	<u>(60)</u>
Tax on loss on ordinary activities	<u>(43)</u>	<u>(60)</u>

**Beyond the Fringe (Hairdressers) Limited**

**Notes to the financial statements  
for the year ended 31 October 2007**

continued

**6. Intangible fixed assets**

	<b>Goodwill</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 November 2006	3,000	3,000
At 31 October 2007	<u>3,000</u>	<u>3,000</u>
<b>Provision for diminution in value</b>		
At 1 November 2006	1,200	1,200
Charge for year	300	300
At 31 October 2007	<u>1,500</u>	<u>1,500</u>
<b>Net book values</b>		
At 31 October 2007	<u>1,500</u>	<u>1,500</u>
At 31 October 2006	<u>1,800</u>	<u>1,800</u>

**7. Tangible fixed assets**

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 November 2006	13,109	13,109
At 31 October 2007	<u>13,109</u>	<u>13,109</u>
<b>Depreciation</b>		
At 1 November 2006	8,646	8,646
Charge for the year	1,116	1,116
At 31 October 2007	<u>9,762</u>	<u>9,762</u>
<b>Net book values</b>		
At 31 October 2007	<u>3,347</u>	<u>3,347</u>
At 31 October 2006	<u>4,463</u>	<u>4,463</u>

**8. Debtors**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<u>1,178</u>	<u>1,004</u>

**Beyond the Fringe (Hairdressers) Limited**

**Notes to the financial statements  
for the year ended 31 October 2007**

continued

<b>9. Creditors: amounts falling due within one year</b>	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Other taxes and social security costs	381	456
Director's accounts	10,326	11,126
Accruals and deferred income	702	347
	<u>11,409</u>	<u>11,929</u>
	<u><u>11,409</u></u>	<u><u>11,929</u></u>
<b>10. Provisions for liabilities</b>		
	<b>Deferred taxation</b>	
	<b>(Note 11)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 November 2006	205	205
Movements in the year	43	43
At 31 October 2007	<u>162</u>	<u>162</u>
	<u><u>162</u></u>	<u><u>162</u></u>
<b>11. Provision for deferred taxation</b>	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	162	205
Provision for deferred tax	<u>162</u>	<u>205</u>
	<u><u>162</u></u>	<u><u>205</u></u>
Provision at 1 November 2006	205	
Deferred tax credit in profit and loss account	<u>(43)</u>	
Provision at 31 October 2007	<u>162</u>	
	<u><u>162</u></u>	

**Beyond the Fringe (Hairdressers) Limited**

**Notes to the financial statements  
for the year ended 31 October 2007**

continued

<b>12. Share capital</b>	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
100 Ordinary shares of £1 each	100	100
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>		
1 Ordinary shares of £1 each	1	1
	<u>          </u>	<u>          </u>
<b>Equity Shares</b>		
1 Ordinary shares of £1 each	1	1
	<u>          </u>	<u>          </u>
<b>13. Reserves</b>	<b>Profit and loss account</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>At 1 November 2006</b>	(3,188)	(3,188)
Loss for the year	(807)	(807)
	<u>          </u>	<u>          </u>
<b>At 31 October 2007</b>	<u>(3,995)</u>	<u>(3,995)</u>