

**REGISTERED NUMBER: SC217962 (Scotland)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018**  
**FOR**  
**THE BARBERS POLE LIMITED**



**THE BARBERS POLE LIMITED (REGISTERED NUMBER: SC217962)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

	<b>Page</b>
<b>Company Information</b>	1
<b>Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	4



**THE BARBERS POLE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**DIRECTORS:**

G J Forrester  
Mrs I Mair  
D Penny

**REGISTERED OFFICE:**

7 Devanha Crescent  
Aberdeen  
AB11 7WB

**REGISTERED NUMBER:**

SC217962 (Scotland)



**THE BARBERS POLE LIMITED (REGISTERED NUMBER: SC217962)**

**BALANCE SHEET  
30 JUNE 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		69,006		63,131
<b>CURRENT ASSETS</b>					
Debtors	6	283,601		268,992	
Cash at bank and in hand		<u>30,158</u>		<u>23,132</u>	
		313,759		292,124	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>119,437</u>		<u>82,435</u>	
<b>NET CURRENT ASSETS</b>			<u>194,322</u>		<u>209,689</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			263,328		272,820
<b>PROVISIONS FOR LIABILITIES</b>			<u>3,780</u>		<u>1,534</u>
<b>NET ASSETS</b>			<u><u>259,548</u></u>		<u><u>271,286</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			101		101
Retained earnings			<u>259,447</u>		<u>271,185</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>259,548</u></u>		<u><u>271,286</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387
- (a) of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections
- (b) 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.





**THE BARBERS POLE LIMITED (REGISTERED NUMBER: SC217962)**

**BALANCE SHEET -  
continued  
30 JUNE 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 25 March 2019 and were signed on its behalf by:

G J Forrester - Director

D Penny - Director



**THE BARBERS POLE LIMITED (REGISTERED NUMBER: SC217962)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. STATUTORY INFORMATION**

The Barbers Pole Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£). Monetary amounts in these financial statements are rounded to the nearest pound.

**Going Concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**Significant judgements and estimates**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The directors consider that there are no estimates and underlying assumptions which have a significant risk of causing a material adjustment to the carrying amount of the assets and liabilities.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance, 25% on cost and 4% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Page 4

continued...

**THE BARBERS POLE LIMITED (REGISTERED NUMBER: SC217962)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2018**

3. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held in call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2).

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 July 2017	186,824
Additions	12,232
Disposals	<u>(10,000)</u>
At 30 June 2018	<u>189,056</u>
<b>DEPRECIATION</b>	
At 1 July 2017	123,693
Charge for year	6,357
Eliminated on disposal	<u>(10,000)</u>
At 30 June 2018	<u>120,050</u>
<b>NET BOOK VALUE</b>	
At 30 June 2018	<u>69,006</u>
At 30 June 2017	<u>63,131</u>



**THE BARBERS POLE LIMITED (REGISTERED NUMBER: SC217962)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2018**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Amounts owed by group undertakings	252,463	251,663
Other debtors	<u>31,138</u>	<u>17,329</u>
	<u><u>283,601</u></u>	<u><u>268,992</u></u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade creditors	21,987	1,617
Amounts owed to group undertakings	50,078	29,173
Taxation and social security	33,078	40,092
Other creditors	<u>14,294</u>	<u>11,553</u>
	<u><u>119,437</u></u>	<u><u>82,435</u></u>

**8. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018	2017
	£	£
Within one year	30,000	35,000
Between one and five years	41,750	53,150
In more than five years	<u>169,354</u>	<u>183,249</u>
	<u><u>241,104</u></u>	<u><u>271,399</u></u>

**9. SECURED DEBTS**

The Royal Bank of Scotland PLC hold a standard security and a floating charge over all assets and undertakings of the company.

**10. ULTIMATE CONTROLLING PARTY**

The company was controlled throughout the current and previous year by DPGF Limited, a company registered in Scotland, by virtue of the fact that it owns the majority of the company's Ordinary share capital.

There is no ultimate controlling party.





