

Registered number

08510573

Cosmetic Courses Limited

Abbreviated Accounts

30 June 2014

Chapman Robinson & Moore Limited

Registered Accountant and Auditors

30 Bankside Court

Stationfields

Kidlington

Oxford

OX5 1JE

Cosmetic Courses Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Cosmetic Courses Limited for the period ended 30 June 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Cosmetic Courses Limited for the period ended 30 June 2014 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation.

Chapman, Robinson & Moore Limited

Accountants

30 Bankside Court

Stationfields

Kidlington

Oxford

OX5 1JE

28 January 2015

Cosmetic Courses Limited

Registered number: 08510573

Abbreviated Balance Sheet

as at 30 June 2014

	Notes	2014
		£
Fixed assets		
Intangible assets	2	342,000
Tangible assets	3	27,536
		<u>369,536</u>
Current assets		
Debtors		23,307
Cash at bank and in hand		22,663
		<u>45,970</u>
Creditors: amounts falling due within one year		
		<u>(411,806)</u>
Net current liabilities		(365,836)
Net assets		<u>3,700</u>
Capital and reserves		
Called up share capital	4	100
Shareholders' funds		<u>3,700</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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.

A. Richards

Director

Approved by the board on 28 January 2015

Cosmetic Courses Limited
Notes to the Abbreviated Accounts
for the period ended 30 June 2014

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).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Office equipment	25% reducing balance
Leasehold improvements	25% reducing balance

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Intangible fixed assets £

Cost

Additions	360,000
At 30 June 2014	<u>360,000</u>

Amortisation

Provided during the period	18,000
At 30 June 2014	<u>18,000</u>

Net book value

At 30 June 2014	<u>342,000</u>
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3 Tangible fixed assets £

Cost

Additions	36,886
At 30 June 2014	<u>36,886</u>

Depreciation

Charge for the period	9,350
At 30 June 2014	<u>9,350</u>
Net book value	
At 30 June 2014	<u>27,536</u>

4 Share capital	Nominal value	2014 Number	2014 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	100	<u>100</u>
	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	100	<u>100</u>

5 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
A. Richards				
Loan from director	-	(168,800)	476,794	307,994
	<u>-</u>	<u>(168,800)</u>	<u>476,794</u>	<u>307,994</u>

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.