Registration number 07968340

Whohair Ltd

Abbreviated accounts

for the year ended 30 April 2015

Whohair Ltd

Contents

Whohair Ltd

Abbreviated balance sheet
as at 30 April 2015

	Notes	2015 £	2015 £	2014 £	2014 £
Fixed assets					
Tangible assets	2		14,306		16,831
Current assets					
Stocks		4,000		4,000	
Debtors		6,051		2,755	
Cash at bank and in hand		5		2,091	
		10,056		8,846	
Creditors: amounts falling due within one year		(10,123)		(7,922)	
Net current (liabilities)/assets			(67)		924
Total assets less current liabilities			14,239		17,755
Creditors: amounts falling due after more than one year			(11,332)		(14,147)
Provisions for liabilities			(2,861)		(3,366)
Net assets			46		242
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			45		241
Shareholders' funds			46		242

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

Abbreviated balance sheet (continued)

Director's statements required by Sections 475(2) and (3) for the year ended 30 April 2015

For the year ended 30 April 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

• The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

• The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 25 August 2015, and are signed on her behalf by:

DocuSigned by:
M Thompson
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Melanie Thompson
Director

Registration number 07968340

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

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. 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	-	15% Reducing Balance

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Deferred taxation

.... continued

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.

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 May 2014	22,580
At 30 April 2015	22,580
Depreciation	
At 1 May 2014	5,749
Charge for year	2,525
At 30 April 2015	8,274
Net book values	
At 30 April 2015	14,306
At 30 April 2014	16,831

.... continued

3. Share capital

	2015	2014
	£	£
Allotted, called up and fully paid		
1 Ordinary shares of £1 each	1	1
Equity Shares		
1 Ordinary shares of £1 each	1	1

4. Transactions with director

Advances to director

The following director had interest free loans during the year. The movements on these loans are as follows:

	Amount owing 2015	Amount owing 2014	Maximum in year
	£	£	£
Melanie Thompson	4,893	2,325	4,893