WISPER FINE JEWELLERY LIMITED

Company Registration Number:
SC257947 (Scotland)

Abbreviated (Unaudited) Accounts

Period of accounts

Start date: 01st April 2011

End date: 31st March 2012

SUBMITTED

WISPER FINE JEWELLERY LIMITED

Company Information
for the Period Ended 31st March 2012

Director:	N WHITELEY
Registered office:	Muirfield Green Lodge, Duncur Road, Gullane East Lothian EH31 2EF
Company Registration Number:	SC257947 (Scotland)

WISPER FINE JEWELLERY LIMITED

Abbreviated Balance sheet
As at 31st March 2012

	Notes	2012 £	2011 £
Current assets			
Stocks:		**6,595**	6,595
Cash at bank and in hand:		**724**	738
Total current assets:		**7,319**	7,333
Creditors			
Creditors: amounts falling due within one year	5	**2,881**	2,881
Net current assets (liabilities):		**4,438**	4,452
Total assets less current liabilities:		**4,438**	4,452
Creditors: amounts falling due after more than one year:	6	**4,600**	4,600
Total net assets (liabilities):		**(162)**	(148)

The notes form part of these financial statements

WISPER FINE JEWELLERY LIMITED

Abbreviated Balance sheet
As at 31st March 2012
continued

	Notes	2012 £	2011 £
Capital and reserves			
Called up share capital:	7	**200**	200
Profit and Loss account:		**(362)**	(348)
Total shareholders funds:		**(162)**	(148)

For the year ending 31 March 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

The financial statements were approved by the Board of Directors on 29 June 2012

SIGNED ON BEHALF OF THE BOARD BY:

Name: N WHITELEY
Status: Director

The notes form part of these financial statements

WISPER FINE JEWELLERY LIMITED

Notes to the Abbreviated Accounts
for the Period Ended 31st March 2012

1. Accounting policies

Basis of measurement and preparation of accounts

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008)

Turnover policy

The turnover shown in the profit and loss account represents revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax.

Valuation information and policy

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 items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

WISPER FINE JEWELLERY LIMITED

Notes to the Abbreviated Accounts
for the Period Ended 31st March 2012

5. Creditors: amounts falling due within one year

	2012 £	2011 £
Trade creditors:	131	131
Other creditors:	2,750	2,750
Total:	**2,881**	**2,881**

Notes to the Abbreviated Accounts for the Period Ended 31st March 2012

6. Creditors: amounts falling due after more than one year

	2012 £	2011 £
Other creditors:	4,600	4,600
Total:	**4,600**	**4,600**

The director's loan of £4,600 (2011: £4,600) from N Whiteley is unsecured, interest free and has no fixed terms of repayment.

WISPER FINE JEWELLERY LIMITED

Notes to the Abbreviated Accounts for the Period Ended 31st March 2012

7. Called up share capital

Allotted, called up and paid

Previous period			**2011**
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	20,000	0.01	**200**
Total share capital:			**200**

Current period			**2012**
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	20,000	0.01	**200**
Total share capital:			**200**

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.