

Registered Number SC274446

POINT NOUVEAU LTD

Abbreviated Accounts

31 August 2012

Balance Sheet as at 31 August 2012

	Notes	2012	2011
		£	£
Fixed assets			
Tangible	2	2,167	2,958
Total fixed assets		2,167	2,958
Current assets			
Stocks		28,510	50,821
Cash at bank and in hand		(3,769)	(5,875)
Total current assets		24,741	44,946
Prepayments and accrued income (not expressed within current asset sub-total)		209	
Creditors: amounts falling due within one year		(20,873)	(30,337)
Net current assets		4,077	14,609
Total assets less current liabilities		6,244	17,567
Creditors: amounts falling due after one year		(84,956)	(56,932)
Accruals and deferred income			(1,378)
Total net Assets (liabilities)		(78,712)	(40,743)
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(78,713)	(40,744)
Shareholders funds		(78,712)	(40,743)

- a. For the year ending 31 August 2012 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; and
 - ii. preparing accounts 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 financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 22 December 2012

And signed on their behalf by:

LESLEY CAMPBELL, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 31 August 2012

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective June 2002)

Turnover

TURNOVER REPRESENTS NET INVOICED SALES OF GOODS, EXC VAT.

Depreciation

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

Fixtures and Fittings 20.00% Straight Line

2 Tangible fixed assets

Cost	£
At 31 August 2011	13,707
additions	
disposals	
revaluations	
transfers	
At 31 August 2012	<u>13,707</u>
Depreciation	
At 31 August 2011	10,749
Charge for year	791
on disposals	
At 31 August 2012	<u>11,540</u>
Net Book Value	
At 31 August 2011	2,958
At 31 August 2012	<u>2,167</u>

3 Related party disclosures

AS AT 31/8/12 THERE WAS A BALANCE DUE TO A ANDERSON (HUSBAND OF THE DIRECTOR) OF £43,086. THIS IS CONSIDERED TO BE A LONG TERM LOAN TO THE COMPANY AND AS SUCH IS NOT LOOKING TO BE REPAYED AT THE PRESENT TIME. ALSO THERE IS NO INTEREST CHARGED ON THE LOAN.

4 GOING CONCERN

THE COMPANY'S LIABILITIES EXCEEDS ITS ASSETS BY £78,712. THE COMPANY CONTINUES TO TRADE MAINLY WITH THE SUPPORT OF THE DIRECTOR.