REGISTERED NUMBER: SC284949 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 June 2015

for

Scent Perfique Limited

Contents of the Abbreviated Accounts
for the Year Ended 30 June 2015

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

Scent Perfique Limited

Company Information
for the Year Ended 30 June 2015

DIRECTOR:	Ms A Papiransky
SECRETARY:	
REGISTERED OFFICE:	Unit 18 Castle Street Castlepark Industrial Estate Ellon Aberdeenshire AB41 9RF
REGISTERED NUMBER:	SC284949 (Scotland)
ACCOUNTANTS:	Add Accountancy Limited 6 Market Square OLDMELDRUM Aberdeenshire AB51 0AA

Abbreviated Balance Sheet
30 June 2015

	Notes	30.6.15 £	£	30.6.14 £	£
FIXED ASSETS					
Tangible assets	2		16,017		8,537
CURRENT ASSETS					
Stocks		59,230		51,694	
Debtors		3,444		10,041	
Cash at bank and in hand		33,600		44,781	
		96,274		106,516	
CREDITORS					
Amounts falling due within one year		76,187		83,458	
NET CURRENT ASSETS			20,087		23,058
TOTAL ASSETS LESS CURRENT LIABILITIES			36,104		31,595
PROVISIONS FOR LIABILITIES			174		174
NET ASSETS			35,930		31,421
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			35,929		31,420
SHAREHOLDERS' FUNDS			35,930		31,421

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

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

The financial statements were approved by the director on 15 February 2016 and were signed by:

Ms A Papiransky - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account 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 the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2014	15,042
Additions	12,819
At 30 June 2015	27,861
DEPRECIATION	
At 1 July 2014	6,505
Charge for year	5,339
At 30 June 2015	11,844
NET BOOK VALUE	
At 30 June 2015	16,017
At 30 June 2014	8,537

continued...

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.15 £	30.6.14 £
1	Ordinary	£1	1	1

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.