REGISTERED NUMBER: SC284949 (Scotland)

Unaudited Financial Statements for the Year Ended 30 June 2018

for

Scent Perfique Limited

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for the Year Ended 30 June 2018

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Scent Perfique Limited

Company Information
for the Year Ended 30 June 2018

DIRECTOR:	Ms A Papiransky
SECRETARY:	
REGISTERED OFFICE:	Unit 16/17 Castle Street Castlepark Industrial Estate Ellon Aberdeenshire AB41 9RF
REGISTERED NUMBER:	SC284949 (Scotland)
ACCOUNTANTS:	Add Accountancy Limited 6 Market Square OLDMELDRUM Aberdeenshire AB51 0AA

Balance Sheet
30 June 2018

	Notes	30.6.18 £	£	30.6.17 £	£
FIXED ASSETS					
Tangible assets	4		33,096		23,718
CURRENT ASSETS					
Stocks		64,250		67,500	
Debtors	5	(14,097)		(8,604)	
Cash at bank and in hand		96,082		97,988	
		146,235		156,884	
CREDITORS					
Amounts falling due within one year	6	58,908		89,215	
NET CURRENT ASSETS			87,327		67,669
TOTAL ASSETS LESS CURRENT LIABILITIES			120,423		91,387
PROVISIONS FOR LIABILITIES			174		174
NET ASSETS			120,249		91,213
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			120,248		91,212
SHAREHOLDERS' FUNDS			120,249		91,213

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 6 February 2019 and were signed by:

Ms A Papiransky - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Scent Perfique Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 11 (2017 - 11) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 July 2017	17,285	17,821	15,081	50,187
Additions	16,303	-	4,107	20,410
At 30 June 2018	33,588	17,821	19,188	70,597
DEPRECIATION				
At 1 July 2017	9,837	8,855	7,777	26,469
Charge for year	5,938	2,242	2,852	11,032
At 30 June 2018	15,775	11,097	10,629	37,501
NET BOOK VALUE				
At 30 June 2018	17,813	6,724	8,559	33,096
At 30 June 2017	7,448	8,966	7,304	23,718

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.18 £	30.6.17 £
Trade debtors	(14,097)	(8,604)

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.18 £	30.6.17 £
Trade creditors	39,849	57,951
Tax	11,170	12,319
Social security and other taxes	(519)	685
VAT	1,563	1,663
Other creditors	5,280	5,280
Directors' current accounts	170	9,922
Accrued expenses	1,395	1,395
	58,908	89,215

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.