# LAURA'S CHOCOLATES LIMITED

**Company Registration Number:**
**SC329447 (Scotland)**

**Abbreviated (Unaudited) Accounts**

**Period of accounts**

**Start date: 01st January 2012**

**End date: 31st December 2012**

SUBMITTED

# LAURA'S CHOCOLATES LIMITED

## Company Information
## for the Period Ended 31st December 2012

| | |
|---|---|
| **Director:** | David Cuthbert<br>Laura Cuthbert<br>Sarah Cuthbert |
| **Company secretary:** | David Cuthbert |
| **Registered office:** | 8 Highfield Circle<br>Kinross<br>Kinross-Shire<br>KY13 8RZ<br>GBR |
| **Company Registration Number:** | SC329447 (Scotland) |

# LAURA'S CHOCOLATES LIMITED

## Abbreviated Balance sheet
## As at 31st December 2012

| | Notes | 2012 £ | 2011 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Intangible assets: | | **0** | 0 |
| Tangible assets: | 7 | **1,849** | 2,304 |
| **Total fixed assets:** | | **1,849** | 2,304 |
| **Current assets** | | | |
| Stocks: | | **4,672** | 4,006 |
| Debtors: | 9 | **11,397** | 9,792 |
| Cash at bank and in hand: | | **12,454** | 9,968 |
| **Total current assets:** | | **28,523** | 23,766 |
| **Creditors** | | | |
| Creditors: amounts falling due within one year | 10 | **21,940** | 16,880 |
| **Net current assets (liabilities):** | | **6,583** | 6,886 |
| **Total assets less current liabilities:** | | **8,432** | 9,190 |
| Creditors: amounts falling due after more than one year: | 11 | **1,200** | 2,080 |
| **Provision for liabilities:** | | **0** | 0 |
| **Total net assets (liabilities):** | | **7,232** | 7,110 |

The notes form part of these financial statements

# LAURA'S CHOCOLATES LIMITED

## Abbreviated Balance sheet
## As at 31st December 2012
## continued

| | Notes | 2012 £ | 2011 £ |
|---|---|---|---|
| **Capital and reserves** | | | |
| Called up share capital: | 13 | **7,553** | 7,553 |
| Profit and Loss account: | | **( 321 )** | ( 443 ) |
| **Total shareholders funds:** | | **7,232** | 7,110 |

For the year ending 31 December 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.

The financial statements were approved by the Board of Directors on 01 August 2013

**SIGNED ON BEHALF OF THE BOARD BY:**

Name: David Cuthbert
Status: Director

The notes form part of these financial statements

# LAURA'S CHOCOLATES LIMITED

## Notes to the Abbreviated Accounts
## for the Period Ended 31st December 2012

### 1. Accounting policies

**Basis of measurement and preparation of accounts**

The Financial Statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standard for Small Entities

**Turnover policy**

The Turnover shown in the profit and loss accounts represents the revenue earned during the period exclusive of VAT

**Tangible fixed assets depreciation policy**

Depreciation is provided, after taking account of grant receivable, at the following rates. Plant and equipment 40% in first year and 10% straight line thereafter

**Intangible fixed assets amortisation policy**

The Company has no Intangible Assets

**Valuation information and policy**

Stocks and work in progress are valued at the lower of cost and net realizable value, after making due allowance for obsolete and slow moving items. Costs include all direct expenditure and an appropriate proportion of fixed and variable overheads.

# LAURA'S CHOCOLATES LIMITED

## Notes to the Abbreviated Accounts for the Period Ended 31st December 2012

### 7. Tangible assets

| | Total |
|---|---|
| **Cost** | **£** |
| At 01st January 2012: | 4,622 |
| At 31st December 2012: | 4,622 |
| **Depreciation** | |
| At 01st January 2012: | 2,318 |
| Charge for year: | 455 |
| At 31st December 2012: | 2,773 |
| **Net book value** | |
| At 31st December 2012: | 1,849 |
| At 31st December 2011: | 2,304 |

## Notes to the Abbreviated Accounts for the Period Ended 31st December 2012

### 9. Debtors

| | 2012 £ | 2011 £ |
|---|---|---|
| Trade debtors: | 9,726 | 8,439 |
| Other debtors: | 279 | 666 |
| Prepayments and accrued income: | 1,392 | 687 |
| **Total:** | **11,397** | **9,792** |

## Notes to the Abbreviated Accounts for the Period Ended 31st December 2012

### 10. Creditors: amounts falling due within one year

| | 2012 £ | 2011 £ |
|---|---|---|
| Trade creditors: | 10,499 | 5,439 |
| Other creditors: | 11,441 | 11,441 |
| **Total:** | **21,940** | **16,880** |

## Notes to the Abbreviated Accounts for the Period Ended 31st December 2012

### 11. Creditors: amounts falling due after more than one year

| | 2012 £ | 2011 £ |
|---|---|---|
| Amounts due under finance leases and hire purchase contracts: | 1,200 | 2,080 |
| **Total:** | **1,200** | **2,080** |

## 13. Called up share capital

Allotted, called up and paid

| Previous period | | | **2011** |
|---|---|---|---|
| Class | Number of shares | Nominal value per share | Total |
| Ordinary shares: | 100 | 1.00 | **100** |
| Preference shares: | 7,453 | 1.00 | **7,453** |
| Total share capital: | | | **7,553** |

| Current period | | | **2012** |
|---|---|---|---|
| Class | Number of shares | Nominal value per share | Total |
| Ordinary shares: | 100 | 1.00 | **100** |
| Preference shares: | 7,453 | 1.00 | **7,453** |
| Total share capital: | | | **7,553** |

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.