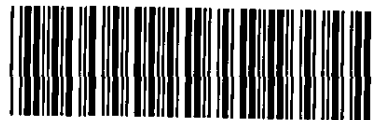


THURSDAY



S24NAZM1

SCT

21/03/2013

#730

COMPANIES HOUSE

PUCCINO'S WORLDWIDE LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2012

Company Registration Number SC369708

RSM Tenon Limited
Accountants and Business Advisers
160 Dundee Street
Edinburgh
EH11 1DQ

PUCCINO'S WORLDWIDE LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2012

CONTENTS	PAGES
Independent auditor's report to the company	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 to 5

PUCCINO'S WORLDWIDE LIMITED
INDEPENDENT AUDITOR'S REPORT TO PUCCINO'S WORLDWIDE LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Puccino's Worldwide Limited for the year ended 31 December 2012 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

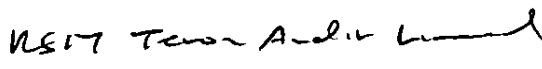
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.


John McLeod, Senior Statutory Auditor
For and on behalf of


RSM Tenon Audit Limited
Statutory Auditor
160 Dundee Street
Edinburgh
EH11 1DQ
11/3/13

PUCCINO'S WORLDWIDE LIMITED

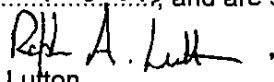
Registered Number SC369708

ABBREVIATED BALANCE SHEET**31 DECEMBER 2012**

	Note	2012 £	£	2011 £	£
Fixed assets	2				
Intangible assets			-		-
Tangible assets			44,555		54,182
			44,555		54,182
Current assets					
Stocks		7,034		6,058	
Debtors		313,280		244,892	
Cash at bank and in hand		389,265		353,808	
		709,579		604,758	
Creditors: Amounts falling due within one year		(391,974)		(420,424)	
Net current assets			317,605		184,334
Total assets less current liabilities			362,160		238,516
Capital and reserves					
Called-up share capital	3		1		1
Profit and loss account			362,159		238,515
Shareholders' funds			362,160		238,516

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 7-3-2013, and are signed on their behalf by:


R Lutton
Director

The notes on pages 3 to 5 form part of these abbreviated accounts.

PUCCINO'S WORLDWIDE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2012

1. Accounting policies *(continued)*

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax, or a right to pay less tax, or a right to receive repayments of tax.

Deferred tax assets are recognised only to the extent that the directors consider it more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on a discounted basis at the average tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

No deferred tax has been recognised in the financial statements as the amounts involved are insignificant.

Foreign currencies

Transactions denominated in foreign currencies are recorded at the rates of exchange ruling at the dates of the transactions, or at an average rate for the period if the rates do not fluctuate significantly. Monetary assets and liabilities are translated at year end exchange rates or, where appropriate, at rates of exchange fixed under the terms of the relevant transaction. The resulting exchange rate differences are charged to the profit and loss account.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

PUCCINO'S WORLDWIDE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2012

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1 January 2012	56,374	65,286	121,660
Additions	13,738	4,258	17,996
Disposals	—	(2,960)	(2,960)
At 31 December 2012	<u>70,112</u>	<u>66,584</u>	<u>136,696</u>
Depreciation			
At 1 January 2012	56,374	11,104	67,478
Charge for year	13,738	12,077	25,815
On disposals	—	(1,152)	(1,152)
At 31 December 2012	<u>70,112</u>	<u>22,029</u>	<u>92,141</u>
Net book value			
At 31 December 2012	<u>—</u>	<u>44,555</u>	<u>44,555</u>
At 31 December 2011	<u>—</u>	<u>54,182</u>	<u>54,182</u>

3. Share capital

Authorised share capital:

	2012 £	2011 £
1 Ordinary share of £1 each	<u>1</u>	<u>1</u>

Allotted, called up and fully paid:

	2012 No	£	2011 No	£
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>