

Abbreviated Unaudited Accounts
for the Period 26 October 2011 to 31 October 2012
for
Lemarson Limited

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for the Period 26 October 2011 to 31 October 2012**

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Lemarson Limited
Company Information
for the Period 26 October 2011 to 31 October 2012

DIRECTOR:	M Donaldson
REGISTERED OFFICE:	3rd Floor 1 Argyll Arcade Glasgow G2 8BA
REGISTERED NUMBER:	SC410066 (Scotland)
ACCOUNTANTS:	Wallace and Company C.A. 10 Clydesdale Street Hamilton Strathclyde ML3 0DP

**Abbreviated Balance Sheet
31 October 2012**

	Notes	£	£
FIXED ASSETS			
Intangible assets	2		48,680
CURRENT ASSETS			
Debtors		282	
Cash at bank		<u>23,171</u>	
		23,453	
CREDITORS			
Amounts falling due within one year		<u>9,279</u>	
NET CURRENT ASSETS			<u>14,174</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			62,854
CREDITORS			
Amounts falling due after more than one year			<u>60,000</u>
NET ASSETS			<u><u>2,854</u></u>
CAPITAL AND RESERVES			
Called up share capital	3		1
Profit and loss account			<u>2,853</u>
SHAREHOLDERS' FUNDS			<u><u>2,854</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2012.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2012 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 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.
- (b)

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 18 April 2013 and were signed by:

M Donaldson - Director

**Notes to the Abbreviated Accounts
for the Period 26 October 2011 to 31 October 2012**

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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of five years.

Deferred tax

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

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	60,850
At 31 October 2012	<u>60,850</u>
AMORTISATION	
Amortisation for period	12,170
At 31 October 2012	<u>12,170</u>
NET BOOK VALUE	
At 31 October 2012	<u><u>48,680</u></u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1	Ordinary	1	<u><u>1</u></u>

1 Ordinary share of 1 was allotted and fully paid for cash at par during the period.

4. CONTROLLING PARTY

The company was controlled throughout the year by its directors.

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.