REGISTERED NUMBER: SC410066 (Scotland)

Abbreviated Unaudited Accounts

for the Year Ended 31 October 2014

for

Lemarson Limited

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for the Year Ended 31 October 2014

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Lemarson Limited

Company Information
for the Year Ended 31 October 2014

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 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Intangible assets	2		24,340		36,510
Tangible assets	3		397		-
			24,737		36,510
CURRENT ASSETS					
Debtors		809		153	
Cash at bank and in hand		5,543		5,410	
		6,352		5,563	
CREDITORS					
Amounts falling due within one year		883		4,696	
NET CURRENT ASSETS			5,469		867
TOTAL ASSETS LESS CURRENT LIABILITIES			30,206		37,377
CREDITORS					
Amounts falling due after more than one year			30,908		37,141
NET (LIABILITIES)/ASSETS			(702)		236
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			(703)		235
SHAREHOLDERS' FUNDS			(702)		236

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2014 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 October 2014

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 17 February 2015 and were signed by:

M Donaldson - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 October 2014

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.

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 etc - 33.33% on cost

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	
At 1 November 2013 and 31 October 2014	60,850
AMORTISATION	
At 1 November 2013	24,340
Amortisation for year	12,170
At 31 October 2014	36,510
NET BOOK VALUE	
At 31 October 2014	24,340
At 31 October 2013	36,510

3. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	593
At 31 October 2014	593
DEPRECIATION	
Charge for year	196
At 31 October 2014	196
NET BOOK VALUE	
At 31 October 2014	397

continued...

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1	Ordinary	1	1	1

5. CONTROLLING PARTY

The company was controlled throughout the year by its director.

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.