

Abbreviated Unaudited Accounts
for the Period 20 April 2012 to 30 April 2013
for
Les Fleurs Limited

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for the Period 20 April 2012 to 30 April 2013**

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Les Fleurs Limited

**Company Information
for the Period 20 April 2012 to 30 April 2013**

DIRECTOR: Mrs H Koops

REGISTERED OFFICE: Old Skye Bridge Service Station
Kyleakin
Isle of Skye
IV41 8PQ

REGISTERED NUMBER: SC422387 (Scotland)

ACCOUNTANTS: Campbell Stewart MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Highland
IV51 9EJ

Les Fleurs Limited (Registered number: SC422387)

Abbreviated Balance Sheet
30 April 2013

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		212
CURRENT ASSETS			
Stocks		6,000	
Cash at bank and in hand		<u>353</u>	
		6,353	
CREDITORS			
Amounts falling due within one year		<u>9,679</u>	
NET CURRENT LIABILITIES			<u>(3,326)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(3,114)</u>
CAPITAL AND RESERVES			
Called up share capital	3		1
Profit and loss account			<u>(3,115)</u>
SHAREHOLDERS' FUNDS			<u>(3,114)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2013.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2013 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 17 January 2014 and were signed by:

Mrs H Koops - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Period 20 April 2012 to 30 April 2013**

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.

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 - 15% 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.

Deferred tax

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	250
At 30 April 2013	<u>250</u>
DEPRECIATION	
Charge for period	38
At 30 April 2013	<u>38</u>
NET BOOK VALUE	
At 30 April 2013	<u><u>212</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 by director and sole shareholder Mrs H Koops in the year under review.

**Notes to the Abbreviated Accounts - continued
for the Period 20 April 2012 to 30 April 2013**

5. GOING CONCERN

The company sustained a loss in its first period of trading as profit on stock has yet to be realised. The company had net current liabilities of £3,327 at 30 April 2013, and net liabilities of £3,115 at that date. However, £8,926 was payable to director Mrs H Koops, who does not intend to withdraw her financial support in the foreseeable future. For this reason it is considered appropriate to prepare the accounts on a going concern basis.

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Les Fleurs Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Les Fleurs Limited for the period ended 30 April 2013 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of Les Fleurs Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Les Fleurs Limited and state those matters that we have agreed to state to the director of Les Fleurs Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Les Fleurs Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Les Fleurs Limited. You consider that Les Fleurs Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Les Fleurs Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Campbell Stewart MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Highland
IV51 9EJ

18 January 2014

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.