

COMPANY REGISTRATION NUMBER: SC270892

Lemon Quay (One) Limited
Filleted Financial Statements
23 December 2018

Lemon Quay (One) Limited

Financial Statements

Period from 25 December 2017 to 23 December 2018

Contents	Page
Officers and professional advisers	1
Statement of financial position	2
Notes to the financial statements	3

Lemon Quay (One) Limited
Officers and Professional Advisers

Director	Mr M A Herbert
Company secretary	Mr M A Herbert
Registered office	152 Union Street Aberdeen Scotland AB10 1QT
Auditor	Maneely Mc Cann Chartered accountant & statutory auditor Aisling House 50 Stranmillis Embankment Belfast BT9 5FL
Bankers	Ulster Bank Limited 11-16 Donegall Square East Belfast BT1 5UB
Solicitors	Burness Paul LLP Union Plaza 1 Union Wynd Aberdeen AB10 1DQ

Lemon Quay (One) Limited

Statement of Financial Position

23 December 2018

	Note	23 Dec 18 £	24 Dec 17 £
Current assets			
Cash at bank and in hand		89	89
		---	---
Net current assets		89	89
		---	---
Total assets less current liabilities		89	89
		---	---
Capital and reserves			
Called up share capital		2	2
Profit and loss account		87	87
		---	---
Shareholders funds		89	89
		---	---

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 26 June 2019 , and are signed on behalf of the board by:

Mr M A Herbert

Director

Company registration number: SC270892

Lemon Quay (One) Limited

Notes to the Financial Statements

Period from 25 December 2017 to 23 December 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 152 Union Street, Aberdeen, AB10 1QT, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Exceptional items

Exceptional items are disclosed separately in the financial statements in order to provide further understanding of the financial performance of the entity. They are material items of income or expense that have been shown separately because of their nature or amount.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Summary audit opinion

The auditor's report for the period dated 26 June 2019 was unqualified.

The senior statutory auditor was Cathal Maneely , for and on behalf of Maneely Mc Cann .

5. Related party transactions

Control The company is a wholly owned subsidiary of Herbel Restaurants Limited, a company incorporated in Northern Ireland, which is a wholly owned subsidiary of Herbel Limited, a company incorporated in Northern Ireland. Herbel Limited is a wholly owned subsidiary of Banner Dell Limited, a company incorporated in England and Wales. Banner Dell Limited is a wholly owned subsidiary of Herbert Corporate Holdings Limited, a company incorporated in Northern Ireland. Mrs L E Herbert is the shareholder of Herbert Corporate Holdings Limited and as such is considered to be the ultimate controlling party of the company. **Transactions** The company has taken advantage of the exemption from disclosing related party transactions with group companies, in accordance with Financial Reporting Standard No 102 Section 1A Appendix C, Related Party Disclosures.

6. Controlling party

Herbert Corporate Holdings Limited is the company's ultimate parent company. Copies of consolidated financial statements may be obtained from Lesley House, 605 Lisburn Road, Belfast, Northern Ireland, BT9 7GS .

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.