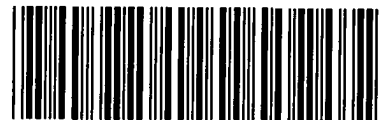


**Lemon Quay (One) Limited**  
**Filleted Financial Statements**  
**24 December 2017**



# Lemon Quay (One) Limited

## Statement of Financial Position

24 December 2017

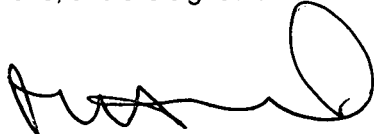
	Note	24 Dec 17 £	4 Dec 16 £
<b>Current assets</b>			
Debtors	4	–	48,600
Cash at bank and in hand		89	90
		<u>89</u>	<u>48,690</u>
<b>Creditors: amounts falling due within one year</b>	5	–	1,940
<b>Net current assets</b>		<u>89</u>	<u>46,750</u>
<b>Total assets less current liabilities</b>		<u>89</u>	<u>46,750</u>
<b>Net assets</b>		<u>89</u>	<u>46,750</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		87	46,748
<b>Shareholders funds</b>		<u>89</u>	<u>46,750</u>

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 27 July 2018, and are signed on behalf of the board by:



Mr M A Herbert  
Director

Company registration number: SC270892

The notes on pages 2 to 3 form part of these financial statements.

# Lemon Quay (One) Limited

## Notes to the Financial Statements

Period from 5 December 2016 to 24 December 2017

### 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. Debtors

	24 Dec 17 £	4 Dec 16 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	—	48,600

The debtors above include the following amounts falling due after more than one year:

# Lemon Quay (One) Limited

## Notes to the Financial Statements *(continued)*

Period from 5 December 2016 to 24 December 2017

### 4. Debtors *(continued)*

	24 Dec 17 £	4 Dec 16 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	<u>-</u>	<u>48,600</u>

### 5. Creditors: amounts falling due within one year

	24 Dec 17 £	4 Dec 16 £
Other creditors	<u>-</u>	<u>1,940</u>

### 6. Summary audit opinion

The auditor's report for the period dated 27 July 2018 was unqualified.

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

### 7. 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. Mrs L E Herbert is the shareholder of Banner Dell 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.

### 8. Controlling party

Banner Dell Limited, is the Company's ultimate parent company. Copies of consolidated financial statements may be obtained from Marina Buildings, Harleyford Estate, Henley Road, Marlow, Bucks, England, SL7 2DX.