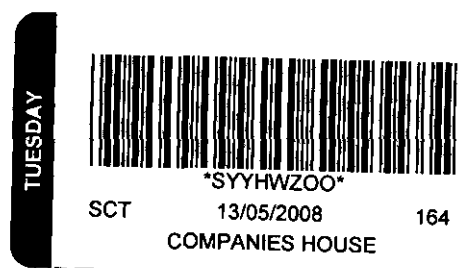


COMPANY REGISTRATION NUMBER SC270895

LEMON QUAY (TWO) LIMITED
ABBREVIATED ACCOUNTS
31 DECEMBER 2007



GOLDBLATT McGUIGAN
Chartered Accountants & Registered Auditors
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

LEMON QUAY (TWO) LIMITED

ABBREVIATED ACCOUNTS

Year ended 31 December 2007

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LEMON QUAY (TWO) LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE COMPANY

PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts on pages 2 to 4, together with the financial statements of the company for the year ended 31 December 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2006/03 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practice Board. In accordance with that bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.

GOLDBLATT McGUIGAN
Chartered Accountants
& Registered Auditors

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

6 May 2008

LEMON QUAY (TWO) LIMITED

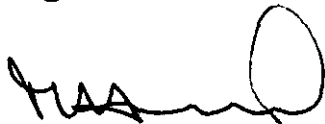
ABBREVIATED BALANCE SHEET

31 December 2007

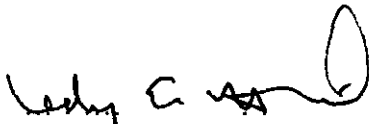
| | Note | 2007 £ | 2006 £ |
|---|------|-----------|-----------|
| CURRENT ASSETS | | | |
| Debtors | | 106 | 173 |
| CREDITORS: Amounts falling due within one year | | | 10 |
| NET CURRENT ASSETS | | 106 | 163 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 106 | 163 |
| CAPITAL AND RESERVES | | | |
| Called up equity share capital | 2 | 2 | 2 |
| Profit and loss account | | 104 | 161 |
| SHAREHOLDER'S FUNDS | | 106 | 163 |

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors and authorised for issue on 6 May 2008, and are signed on their behalf by



MR M A HERBERT
Director



MRS L E HERBERT
Director

The notes on pages 3 to 4 form part of these abbreviated accounts

LEMON QUAY (TWO) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

Year ended 31 December 2007

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year

Taxation

Corporation tax is calculated on the results for the year

Tax deferred as a result of timing differences between accounting and taxation profits is provided for in full in respect of deferred tax liabilities. Such provision or recognition is made at the taxation rates at which the differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised to the extent that they are regarded as recoverable.

Tax losses are surrendered between group companies for no consideration

Tax arising on the sale of revalued assets is allocated on a pro rata basis between the gain reported in the Profit & Loss Account and the revaluation gain reported previously in the Statement of Total Recognised Gains and Losses

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

LEMON QUAY (TWO) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

Year ended 31 December 2007

2 SHARE CAPITAL

Authorised share capital:

| | 2007 | 2006 |
|------------------------------|----------|----------|
| | £ | £ |
| 2 Ordinary shares of £1 each | <u>2</u> | <u>2</u> |

Allotted, called up and fully paid:

| | 2007 | | 2006 | |
|----------------------------|----------|----------|----------|----------|
| | No | £ | No | £ |
| Ordinary shares of £1 each | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |

3 ULTIMATE PARENT COMPANY

Herbel Restaurants Limited, a company incorporated in Northern Ireland is the company's ultimate parent company

Copies of consolidated financial statements may be obtained from Lesley Manor, First Floor Suite, 801 Lisburn Road, Belfast, BT9 7GX