

**LEMON PULSE LTD
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 12 JUNE 2020 TO 30 JUNE 2021**

LEMON PULSE LTD
UNAUDITED ACCOUNTS
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LEMON PULSE LTD
COMPANY INFORMATION
FOR THE PERIOD FROM 12 JUNE 2020 TO 30 JUNE 2021

Directors	Gideon David Wellins Alena Bazilenko
Company Number	SC663983 (Scotland)
Registered Office	103 WEST NILE STREET GLASGOW G1 2SD SCOTLAND
Accountants	QC Partners LLP Rico House George Street Manchester M25 9WS

LEMON PULSE LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Notes	2021 £
Fixed assets		
Tangible assets	4	2,954
Current assets		
Debtors	5	12,221
Cash at bank and in hand		149,502
		<u>161,723</u>
Creditors: amounts falling due within one year	6	(41,901)
Net current assets		<u>119,822</u>
Net assets		<u>122,776</u>
Capital and reserves		
Called up share capital		1
Profit and loss account		122,775
Shareholders' funds		<u>122,776</u>

For the period ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 17 August 2021 and were signed on its behalf by

Gideon David Wellins
Director

Company Registration No. SC663983

LEMON PULSE LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 12 JUNE 2020 TO 30 JUNE 2021

1 Statutory information

Lemon Pulse Ltd is a private company, limited by shares, registered in Scotland, registration number SC663983. The registered office is 103 WEST NILE STREET, GLASGOW, G1 2SD, SCOTLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Foreign exchange

Monetary 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 rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	33%
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LEMON PULSE LTD
NOTES TO THE ACCOUNTS
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4 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 12 June 2020	-
Additions	4,431
At 30 June 2021	4,431
Depreciation	
Charge for the period	1,477
At 30 June 2021	1,477
Net book value	
At 30 June 2021	2,954

5 Debtors: amounts falling due within one year

	2021 £
VAT	4,616
Trade debtors	8,559
Accrued income and prepayments	(954)
	12,221

6 Creditors: amounts falling due within one year

	2021 £
Taxes and social security	45,699
Other creditors	2,853
Loans from directors	(6,651)
	41,901

7 Average number of employees

During the period the average number of employees was 2.

