

Abbreviated Unaudited Accounts
for the Year Ended 29 February 2012
for
Lemontree Land Limited

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for the Year Ended 29 February 2012

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Lemontree Land Limited

Company Information
for the Year Ended 29 February 2012

DIRECTOR: M J A Walley

SECRETARY: Ms S Coles

REGISTERED OFFICE: 26 High Street
Rickmansworth
Hertfordshire
WD3 1ER

REGISTERED NUMBER: 06384818 (England and Wales)

ACCOUNTANTS: Lee Accounting Services Limited
Trading as Lee & Co
Chartered Accountants
26 High Street
Rickmansworth
Hertfordshire
WD3 1ER

Abbreviated Balance Sheet

29 February 2012

	29.2.12 £	28.2.11 £
CURRENT ASSETS		
Stocks	109,623	153,971
Debtors	-	35
Cash at bank	101,370	-
	<u>210,993</u>	<u>154,006</u>
CREDITORS		
Amounts falling due within one year	211,081	155,537
NET CURRENT LIABILITIES	<u>(88)</u>	<u>(1,531)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>(88)</u>	<u>(1,531)</u>
CAPITAL AND RESERVES		
Called up share capital	1	1
Profit and loss account	(89)	(1,532)
SHAREHOLDERS' FUNDS	<u>(88)</u>	<u>(1,531)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 29 November 2012 and were signed by:

M J A Walley - Director

Notes to the Abbreviated Accounts
for the Year Ended 29 February 2012

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.

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.

Going concern

The company has received start-up loans from the sole director and shareholder Mr MJA Whalley. At the year end the company owed the director £193,087 (2011: £154,817) on a loan account included in other creditors. The accounts have been prepared on a going concern basis as the director has confirmed it will support the company for at least one year from the balance sheet date.

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	29.2.12 £	28.2.11 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Lemontree Land 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 three) 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 Lemontree Land Limited for the year ended 29 February 2012 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 in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the director of Lemontree Land Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Lemontree Land Limited and state those matters that we have agreed to state to the director of Lemontree Land Limited in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. 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 Lemontree Land 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 profit of Lemontree Land Limited. You consider that Lemontree Land Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Lemontree Land 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.

Lee Accounting Services Limited
Trading as Lee & Co
Chartered Accountants
26 High Street
Rickmansworth
Hertfordshire
WD3 1ER

Date:

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.