REGISTERED NUMBER: 11094901 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2022

for

Lemon Brick Properties Limited

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Company Information
for the Year Ended 31 December 2022

DIRECTORS:	V M Makwana Mrs S Makwana
SECRETARY:	
REGISTERED OFFICE:	43 The Dingle Uxbridge UB10 0DQ
REGISTERED NUMBER:	11094901 (England and Wales)
ACCOUNTANTS:	J N Simaria & Co Accountants 29 Albury Drive Pinner Middlesex HA5 3RL

Balance Sheet
31 December 2022

	Notes	31.12.22 £	£	31.12.21 £	£
FIXED ASSETS					
Tangible assets	4		432,362		432,362
CURRENT ASSETS					
Cash at bank		21,041		12,055	
CREDITORS					
Amounts falling due within one year	5	133,126		128,480	
NET CURRENT LIABILITIES			(112,085)		(116,425)
TOTAL ASSETS LESS CURRENT LIABILITIES			320,277		315,937
CREDITORS					
Amounts falling due after more than one year	6		313,130		313,130
NET ASSETS			7,147		2,807
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings	10		7,047		2,707
SHAREHOLDERS' FUNDS			7,147		2,807

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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.

continued...

Balance Sheet - continued
31 December 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 17 August 2023 and were signed on its behalf by:

Mrs S Makwana - Director

V M Makwana - Director

1. STATUTORY INFORMATION

Lemon Brick Properties Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Freehold property - 2% on cost

Depreciation on freehold properties has not been provided as in the directors opinion the company's policy of regular maintenance and refurbishment maintains the residual value of the assets.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

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4. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2022 and 31 December 2022	432,362
NET BOOK VALUE	
At 31 December 2022	432,362
At 31 December 2021	432,362

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Corporation tax payable	1,007	-
Other creditors	850	850
Directors' current accounts	130,211	127,096
Accrued expenses	1,058	534
	133,126	128,480

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.22 £	31.12.21 £
Bank loans (see note 7)	313,130	313,130

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	313,130	313,130

7. LOANS

An analysis of the maturity of loans is given below:

	31.12.22 £	31.12.21 £
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	313,130	313,130

continued...

8. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.22	31.12.21
	£	£
Bank loans	313,130	313,130

The bank loan is secured by fixed assets and floating charge over the assets of the company by personal guarantee given by the directors.

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.22 £	31.12.21 £
100	Ordinary	£1	100	100

10. RESERVES

	Retained earnings £
At 1 January 2022	2,707
Profit for the year	4,340
At 31 December 2022	7,047