

**LEMON PULSE LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023**

LEMON PULSE LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

LEMON PULSE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

Directors	Gideon David Wellins Alena Bazilenko
Company Number	SC663983 (Scotland)
Registered Office	103 WEST NILE STREET GLASGOW G1 2SD SCOTLAND

LEMON PULSE LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	88,537	23,257
Current assets			
Debtors	5	35,622	23,134
Cash at bank and in hand		202,066	200,922
		<u>237,688</u>	<u>224,056</u>
Creditors: amounts falling due within one year	<u>6</u>	(139,568)	(65,757)
Net current assets		<u>98,120</u>	<u>158,299</u>
Net assets		<u>186,657</u>	<u>181,556</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		186,656	181,555
Shareholders' funds		<u>186,657</u>	<u>181,556</u>

For the year ending 30 June 2023 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 11 July 2023 and were signed on its behalf by

Gideon David Wellins
Director

Company Registration No. SC663983

LEMON PULSE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

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 remained unchanged from the previous year, and also 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:

Fixtures & fittings	20%
Computer equipment	33%

LEMON PULSE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

4 Tangible fixed assets

	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 July 2022	-	27,225	4,431	31,656
Additions	83,745	-	5,296	89,041
At 30 June 2023	83,745	27,225	9,727	120,697
Depreciation				
At 1 July 2022	-	5,445	2,954	8,399
Charge for the year	15,074	5,445	3,242	23,761
At 30 June 2023	15,074	10,890	6,196	32,160
Net book value				
At 30 June 2023	68,671	16,335	3,531	88,537
At 30 June 2022	-	21,780	1,477	23,257

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
VAT	1,798	5,928
Trade debtors	33,824	17,206
	35,622	23,134

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	76,695	1,532
Taxes and social security	53,504	61,534
Other creditors	12,196	9,970
Loans from directors	(2,827)	(7,279)
	139,568	65,757

7 Average number of employees

During the year the average number of employees was 3 (2022: 3).

