

Unaudited Financial Statements for the Year Ended 30 April 2018

for

Lemon Tree Enterprises Ltd

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Lemon Tree Enterprises Ltd

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for the Year Ended 30 April 2018

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Lemon Tree Enterprises Ltd

Company Information
for the Year Ended 30 April 2018

DIRECTORS:

S O K Mashedy
K Syed

REGISTERED OFFICE:

Abergate House
22 Milnpark Street
Kinning Park
Glasgow
G41 1BB

REGISTERED NUMBER:

SC490719 (England and Wales)

ACCOUNTANTS:

HSY Accountants Ltd
20 Tadworth Parade
Elm Park
RM12 5AS

Statement of Financial Position
30 April 2018

	Notes	30.4.18 £	30.4.17 £
CURRENT ASSETS			
Stocks		28,466	32,225
Debtors	4	89,326	66,600
Cash at bank		29,344	54,871
		<u>147,136</u>	<u>153,696</u>
CREDITORS			
Amounts falling due within one year	5	149	4,249
		<u>146,987</u>	<u>149,447</u>
NET CURRENT ASSETS			
		<u>146,987</u>	<u>149,447</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		146,987	149,447
CREDITORS			
Amounts falling due after more than one year	6	200,403	162,382
		<u>(53,416)</u>	<u>(12,935)</u>
NET LIABILITIES			
		<u>(53,416)</u>	<u>(12,935)</u>
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings	8	(53,516)	(13,035)
		<u>(53,416)</u>	<u>(12,935)</u>
SHAREHOLDERS' FUNDS			
		<u>(53,416)</u>	<u>(12,935)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

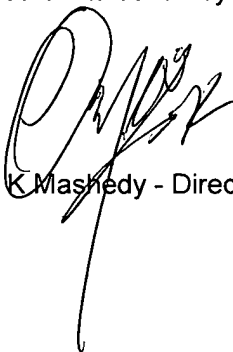
Lemon Tree Enterprises Ltd (Registered number: SC490719)

Statement of Financial Position - continued
30 April 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 11 January 2019 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S O K Mashedy', with a long vertical line extending downwards from the end of the signature.

S O K Mashedy - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Lemon Tree Enterprises Ltd 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.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2017 - 3).

Notes to the Financial Statements - continued
for the Year Ended 30 April 2018

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.18	30.4.17
	£	£
Trade debtors	89,221	66,600
VAT	105	-
	<u>89,326</u>	<u>66,600</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.18	30.4.17
	£	£
Trade creditors	-	520
Social security and other taxes	99	457
Pensions	50	-
VAT	-	151
Wages control account	-	3,121
	<u>149</u>	<u>4,249</u>

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

	30.4.18	30.4.17
	£	£
Directors' loan accounts	<u>200,403</u>	<u>162,382</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			30.4.18	30.4.17
Number:	Class:	Nominal value:	£	£
100	Ordinary	1	<u>100</u>	<u>100</u>

8. RESERVES

	Retained earnings £
At 1 May 2017	(13,035)
Deficit for the year	<u>(40,481)</u>
At 30 April 2018	<u>(53,516)</u>

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the year ended 30 April 2018 and the period ended 30 April 2017:

	30.4.18 £	30.4.17 £
S O K Mashedy		
Balance outstanding at start of year	80,052	80,052
Amounts advanced	20,000	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>100,052</u>	<u>80,052</u>
K Syed		
Balance outstanding at start of year	82,330	82,330
Amounts advanced	18,021	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>100,351</u>	<u>82,330</u>

During the year, director's made the investment in the form of a director's loan, the loan is interest free, unsecured and subordinated in favour of third party creditors.

10. ULTIMATE CONTROLLING PARTY

The controlling parties were K Syed and S O K Mashedy.

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Lemon Tree Enterprises Ltd

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Lemon Tree Enterprises Ltd for the year ended 30 April 2018 which comprise the Income Statement, Statement of Financial Position, Statement of Changes in Equity 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Lemon Tree Enterprises Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Lemon Tree Enterprises Ltd and state those matters that we have agreed to state to the Board of Directors of Lemon Tree Enterprises Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Lemon Tree Enterprises Ltd 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 loss of Lemon Tree Enterprises Ltd. You consider that Lemon Tree Enterprises Ltd 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 Lemon Tree Enterprises Ltd. 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.

HSY ACCOUNTANTS

HSY Accountants Ltd
20 Tadworth Parade
Elm Park
RM12 5AS

11 January 2019

This page does not form part of the statutory financial statements