

# **Lemon Land (King's Wharf) Limited**

**Company No. 3829377**

**Abbreviated  
Financial Statements  
For the year ended  
28 February 2005**



**Lemon Land (King's Wharf) Limited**  
**Auditors' Report to Lemon Land (King's Wharf) Limited**  
**Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts which comprise the balance sheet and related notes, together with the full financial statements of the company for the year ended 28 February 2003 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 3 are properly prepared in accordance with those provisions.

**Kingston Smith**  
Chartered Accountants  
and Registered Auditor

Devonshire House  
60 Goswell Road  
London  
EC1M 7AD


Date: 22 December 2001

**Lemon Land (King's Wharf) Limited**  
**Abbreviated Balance Sheet**  
**As at 28 February 2005**

	Notes	2005 £	£	2004 £	£
<b>Current Assets</b>					
Stocks		328,429		74,256	
Debtors		48,499		5,087	
Cash at bank and in hand		611,329		2,127,717	
		<u>988,257</u>		<u>2,207,060</u>	
<b>Creditors: Amounts falling due within one year</b>		<u>(65,954)</u>		<u>(1,327,320)</u>	
<b>Net Assets</b>			<u>922,303</u>		<u>879,740</u>
<b>Capital and Reserves</b>					
Called up share capital	2		2		2
Profit and loss account			<u>922,301</u>		<u>879,738</u>
<b>Shareholders' Funds</b>			<u>922,303</u>		<u>879,740</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the board on 21 December 2005



P.E. Flintoff  
**Director**

**Lemon Land (King's Wharf) Limited**  
**Notes to the Abbreviated Financial Statements**  
**For the year ended 28 February 2005**

**1 Accounting Policies**

**a) Accounting basis and standards**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**b) Stock and work in progress**

Stocks are stated at the lower of cost and net realisable value.

**c) Deferred taxation**

Deferred tax is recognised as a liability or asset if transactions or events that give the company the obligation to pay more tax in future or a right to pay less tax in future have occurred by the balance sheet date.

**2 Called Up Share Capital**

	2005	2004
	£	£
<b>Authorised</b>		
100 Ordinary shares of £1 each	100	100
	<u>          </u>	<u>          </u>
 <b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	2	2
	<u>          </u>	<u>          </u>