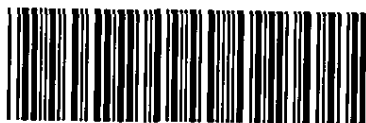


BRIGHTLEMON LIMITED
UNAUDITED

REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2008

WEDNESDAY



L0CY5DP2

LD6

30/09/2009

461

COMPANIES HOUSE

BRIGHTLEMON LIMITED

COMPANY INFORMATION

Director	L Tong
Company secretary	T Tong
Company number	04919927
Registered office	Unit 12, 16-30 Provost Street Zeus House London N1 7NG
Accountants	haysmacintyre Chartered Accountants Fairfax House 15 Fulwood Place London WC1V 6AY
Bankers	HSBC 246 Kentish Town Road Kentish Town London NW5 2BS

BRIGHTLEMON LIMITED

CONTENTS

	Page
Director's report	1
Accountants' report	2
Profit and loss account	3
Balance sheet	4
Notes to the financial statements	5 - 7
 The following pages do not form part of the statutory financial statements:	
Detailed profit and loss account and summaries	8 - 10

BRIGHTLEMON LIMITED

**DIRECTOR'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2008**

The director presents his report and the financial statements for the year ended 31 October 2008.

Principal activities

The company's principal activity for the year was that of software consultancy.

Director

The director who served during the year was:

L Tong

Political and charitable contributions

There was a charitable contribution during the year for £770.

The report of the director has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the board on 24 September 2009 and signed on its behalf.



L Tong
Director

BRIGHTLEMON LIMITED

**ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE
UNAUDITED FINANCIAL STATEMENTS OF BRIGHTLEMON LIMITED**


In accordance with our engagement letter, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and loss account, the Balance sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to him in this 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 and the company's director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance sheet as at 31 October 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



haysmacintyre

Chartered Accountants

Fairfax House
15 Fulwood Place
London
WC1V 6AY

24 September 2009

BRIGHTLEMON LIMITED**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2008**

	Note	2008 £	2007 £
TURNOVER	1	345,529	182,583
Cost of sales		<u>(116,673)</u>	<u>(47,355)</u>
GROSS PROFIT		228,856	135,228
Administrative expenses		<u>(101,784)</u>	<u>(94,518)</u>
OPERATING PROFIT	2	127,072	40,710
Interest receivable		2,023	937
Interest payable		<u>(299)</u>	<u>(174)</u>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		128,796	41,473
Tax on profit on ordinary activities	4	<u>(26,857)</u>	<u>(8,414)</u>
PROFIT FOR THE FINANCIAL YEAR	10	<u><u>101,939</u></u>	<u><u>33,059</u></u>

The notes on pages 5 to 7 form part of these financial statements.

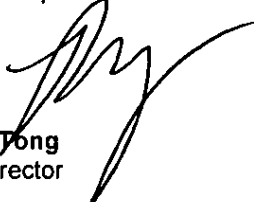
BRIGHTLEMON LIMITED**BALANCE SHEET
AS AT 31 OCTOBER 2008**

	Note	2008 £	2007 £
FIXED ASSETS			
Tangible fixed assets	5	14,368	7,200
CURRENT ASSETS			
Debtors	6	114,266	45,095
Cash at bank		76,296	35,611
		<u>190,562</u>	<u>80,706</u>
CREDITORS: amounts falling due within one year	7	<u>(85,496)</u>	<u>(39,585)</u>
NET CURRENT ASSETS		105,066	41,121
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>119,434</u>	<u>48,321</u>
PROVISIONS FOR LIABILITIES			
Deferred tax	8	<u>(347)</u>	<u>(347)</u>
NET ASSETS		<u>119,087</u>	<u>47,974</u>
CAPITAL AND RESERVES			
Called up share capital	9	100	100
Profit and loss account	10	<u>118,987</u>	<u>47,874</u>
SHAREHOLDERS' FUNDS		<u>119,087</u>	<u>47,974</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 249B(2) of the Act. The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with section 221 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 October 2008 and of its profit for the year then ended in accordance with the requirements of section 226 of the Act and which otherwise comply with the requirements of the Companies Act 1985 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 24 September 2009.


L. Tong
Director

The notes on pages 5 to 7 form part of these financial statements.

BRIGHTLEMON LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2008

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	-	25%	Reducing balance
Office equipment	-	25%	Reducing balance

2. OPERATING PROFIT

The operating profit is stated after charging:

	2008 £	2007 £
Depreciation of tangible fixed assets: - owned by the company	4,790	2,400

3. DIRECTOR'S REMUNERATION

	2008 £	2007 £
Aggregate emoluments	5,435	4,560

4. TAXATION

	2008 £	2007 £
UK corporation tax charge on profit for the year	26,857	8,414

BRIGHTLEMON LIMITED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2008****5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Furniture, fittings and equipment £	Total £
Cost			
At 1 November 2007	-	12,283	12,283
Additions	7,551	4,407	11,958
At 31 October 2008	7,551	16,690	24,241
Depreciation			
At 1 November 2007	-	5,083	5,083
Charge for the year	1,888	2,902	4,790
At 31 October 2008	1,888	7,985	9,873
Net book value			
At 31 October 2008	5,663	8,705	14,368
At 31 October 2007	-	7,200	7,200

6. DEBTORS

	2008 £	2007 £
Trade debtors	64,909	15,345
Other debtors	49,357	29,750
	114,266	45,095

**7. CREDITORS:
Amounts falling due within one year**

	2008 £	2007 £
Corporation tax	25,053	8,196
Social security and other taxes	54,414	24,984
Other creditors	6,029	6,405
	85,496	39,585

BRIGHTLEMON LIMITED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2008****8. DEFERRED TAXATION**

	2008 £	2007 £
At beginning and end of year	<u>347</u>	<u>347</u>

The provision for deferred taxation is made up as follows:

	2008 £	2007 £
Accelerated capital allowances	<u>347</u>	<u>347</u>

9. SHARE CAPITAL

	2008 £	2007 £
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

10. RESERVES

	Profit and loss account £
At 1 November 2007	47,874
Profit for the year	101,939
Dividends: Equity capital	(30,826)
At 31 October 2008	<u>118,987</u>

11. DIVIDENDS

	2008 £	2007 £
Dividends paid on equity capital	<u>30,826</u>	<u>21,600</u>