

BRIGHTLEMON LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2012



BRIGHTLEMON LIMITED
REGISTERED NUMBER. 04919927

ABBREVIATED BALANCE SHEET
AS AT 31 OCTOBER 2012

	Note	2012 £	2011 £
FIXED ASSETS			
Tangible assets	2	14,480	9,660
CURRENT ASSETS			
Debtors		281,579	397,905
Cash at bank		72,454	172,239
		<u>354,033</u>	<u>570,144</u>
CREDITORS · amounts falling due within one year		<u>(291,581)</u>	<u>(350,480)</u>
NET CURRENT ASSETS		<u>62,452</u>	<u>219,664</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,932</u>	<u>229,324</u>
CREDITORS · amounts falling due after more than one year	3	-	(50,000)
PROVISIONS FOR LIABILITIES			
Deferred tax		(691)	-
NET ASSETS		<u><u>76,241</u></u>	<u><u>179,324</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		<u>76,141</u>	<u>179,224</u>
SHAREHOLDERS' FUNDS		<u><u>76,241</u></u>	<u><u>179,324</u></u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act

The director acknowledges his responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 October 2012 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 5 August 2013

L Tong
 Director



BRIGHTLEMON LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2012

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of services supplied during the year, exclusive of Value Added Tax

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 TANGIBLE FIXED ASSETS

	£
Cost	
At 1 November 2011	29,712
Additions	9,648
At 31 October 2012	39,360
Depreciation	
At 1 November 2011	20,052
Charge for the year	4,828
At 31 October 2012	24,880
Net book value	
At 31 October 2012	14,480
At 31 October 2011	9,660

3 CREDITORS

Amounts falling due after more than one year

This is an Enterprise finance guarantee loan, at 4% interest above the Bank of England base rate. The loan was taken out on 07/10/11 and is over a 24 months term. The repayments are for 24 equal installments of £2083.33 beginning on 07/11/2011.

BRIGHTLEMON LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2012**

4. SHARE CAPITAL

	2012 £	2011 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>