

Registration number 5667249

LEMONPATH LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2007

Simpson & Co (Accountants) Ltd
Chartered Accountants
21 High Street
Lutterworth
Leicestershire
LE17 4AT

WEDNESDAY



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30/07/2008

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LEMONPATH LIMITED

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LEMONPATH LIMITED

**ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2007**

		31/12/07		31/12/06	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		36,545		31,039
CURRENT ASSETS					
Debtors		466,263		378,522	
Cash at bank and in hand		191,794		125,238	
		<u>658,057</u>		<u>503,760</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		<u>(546,614)</u>		<u>(490,521)</u>	
NET CURRENT ASSETS			<u>111,443</u>		<u>13,239</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			147,988		44,278
PROVISIONS FOR LIABILITIES			<u>(1,368)</u>		<u>(1,038)</u>
NET ASSETS			<u>146,620</u>		<u>43 240</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			146,520		43,140
SHAREHOLDERS' FUNDS			<u>146,620</u>		<u>43,240</u>

The director's statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 3 to 4 form an integral part of these financial statements.

LEMONPATH LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

**DIRECTOR'S STATEMENTS REQUIRED BY SECTION 249B(4)
FOR THE YEAR ENDED 31 DECEMBER 2007**

In approving these abbreviated accounts as director of the company I hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 December 2007 and

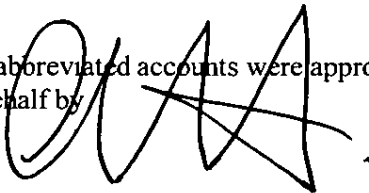
(c) that I acknowledge my responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

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 abbreviated accounts were approved and authorised for issue by the Board on 28/7/08 and signed on its behalf by



C J Antliff
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

LEMONPATH LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	33 3% straight line on second hand equipment and 25% reducing balance on new equipment

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax is provided for in respect of all differences that have originated but not reversed at the balance sheet date

1.6. Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably

LEMONPATH LIMITED

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

continued

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 January 2007	40,604
Additions	23,867
Disposals	(6,000)
At 31 December 2007	<u>58,471</u>
Depreciation	
At 1 January 2007	9,565
On disposals	(1,750)
Charge for year	14,111
At 31 December 2007	<u>21,926</u>
Net book values	
At 31 December 2007	<u>36,545</u>
At 31 December 2006	<u>31,039</u>

3. Share capital

	31/12/07 £	31/12/06 £
Authorised		
100 Ordinary shares of £1 each	<u>100</u>	<u>-</u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Equity Shares		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

4. Interests other than shareholdings of the director

The balance owed to C J Anthliff at the year end was £15,000 (2006 - £14,645)