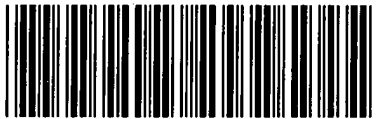


Registration number 08168865

**Lemon Candy Limited**

**Directors' report and unaudited financial statements**

**For the period ended 31<sup>st</sup> August 2019**

THURSDAY			
	*AA6CTAK1*		
TU	A19	10/06/2021	#71
	COMPANIES HOUSE		
	*AA4B6V54*		
	A09	11/05/2021	#182
COMPANIES HOUSE			

**Lemon Candy Limited**

**Company Information**

Directors	Victoria Gillen and Diane Gillen
Company number	08168865
Registered Office	30 Sunwood Terrace Shelf Halifax HX3 7JZ
Accountants	CBS 15 Willow Close Odsal Bradford BD6 1EG
Business Address	5 Sackville Street Bradford BD1 2AJ

## **Lemon Candy Limited**

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**Lemon Candy Limited**  
**Directors' report**  
**for the period ended 31<sup>st</sup> August 2019**

The directors present their report and the financial statements for the period ended 31<sup>st</sup> August 2019.

**Incorporation and change of name**

The company was incorporated on the 6<sup>th</sup> August 2012 as Lemon Candy Limited

**Principal activity**

The principal activity of the company is that of a nightclub.

**Directors**

The directors who served during the period are as stated below:

Victoria Gillen  
Diane Gillen

For the year ending 31<sup>st</sup> August 2019 the company was entitled to exemption from audit under section 1A of FRS 102 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Financial Reporting Standard with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 1A of FRS 102.

This report was approved by the Board on 14<sup>th</sup> March 2020 and signed on its behalf by



**Victoria Gillen**

**Director**

**Lemon Candy Limited**

**Accountants report to the Board of Directors on the unaudited  
Financial statements of Lemon Candy Limited**

In accordance with the engagement letter dated 15<sup>th</sup> June 2013, and in order to assist you to fulfil your duties under Section 1A of The Financial Reporting Standard 102 (for the Micro Entity Regime), 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 board of directors 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 board of directors that we have done so and state those matters that we have agreed to state to them 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 board of directors, as a body, for our work or for this report.

You have acknowledged on the balance sheet for the period ended 31<sup>st</sup> August 2019 and of 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 Section 1A of The Financial Reporting Standard 102 (for the Micro Entity Regime). You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit for 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.

CBS  
15 Willow Close  
Odsal  
Bradford  
BD6 1EG

14<sup>th</sup> March 2020

**Lemon Candy Limited**  
**Profit and loss account**  
**for the period ended 31<sup>st</sup> August 2019**

		<b>Period Ended 31.08.19</b>
	<b>Notes</b>	<b>£</b>
<b>Turnover</b>	<b>2</b>	<b>478842</b>
Administrative expenses		<u><b>475569</b></u>
<b>Profit on ordinary activities Before taxation</b>		<b>3273</b>
Tax on profit on ordinary activities	<b>4</b>	<u><b>621</b></u>
<b>Profit for the period</b>		<b>2651</b>
Profit & Loss Account Brought Forward		45258
<b>Profit &amp; Loss Account Carried Forward</b>		<b>47909</b>

The notes on pages 6 to 8 form an integral part of these financial statements.

**Lemon Candy Limited**

**Balance sheet  
As at 31<sup>st</sup> August 2019**

		<b>31.08.19</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	<b>5</b>		11,650
<b>Current assets</b>			
Debtors	<b>6</b>	104	
Cash at bank and in hand		<u>38,516</u>	
<b>Creditors: amount falling due within one year</b>	<b>7</b>	<u>2,261</u>	
<b>Net Current Assets</b>			36,359
<b>Net assets</b>			<b>48,009</b>
<b>Capital and reserves</b>			
Called up share capital	<b>8</b>		100
Profit and loss account			47,909
<b>Shareholder's funds</b>			<u>48,009</u>

**The notes on pages 6 to 8 form an integral part of these financial statements.**

**Lemon Candy Limited**

**Balance Sheet (continued)**

**Directors' statements required by Section 1 of FRS 102  
for the period ended 31<sup>st</sup> August 2019**

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the period stated above the company was entitled to the exemption conferred by Section 1A of FRS 102. That no notice has been deposited at the registered office of the company pursuant to Section 102 requesting that an audit be conducted for the period ended 30<sup>th</sup> August 2019; and
- (b) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 1A of FRS 102; 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 period and of its profit and loss for the period then ended in accordance with the requirements of Section 1A of FRS 102 and which otherwise comply with the provisions of the Section 1A of FRS 102 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Section 1A of FRS 102 relating to the Micro Entity Regime.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the micro-entity provisions.

The financial statements were approved by the Board on the 14<sup>th</sup> March 2020 and signed on its behalf by



**Victoria Gillen**  
**Director**

**Registration number 08168865**

**The notes on pages 6 to 9 form an integral part of these financial statements.**



## **Lemon Candy Limited**

### **Notes to the financial statements for the period ended 31<sup>st</sup> August 2019**

#### **1. Accounting policies**

##### **Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with Section 1A of FRS 102.

##### **Turnover**

Turnover represents the total invoice value of sales made during the period and derives from the provision of services falling within the company's ordinary activities. Turnover is recognised upon provision of services to the customer.

##### **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:

Fixtures and fittings	-	10% reducing balance
Motor vehicles	-	18% reducing balance
Office equipment	-	50% reducing balance

##### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reverse at the balance sheet date. Timing difference represents accumulated difference between the company's taxable profit and its financial profit arise primarily from the Difference between accelerated capital allowances and depreciation.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods which timing differences reverse, based on the tax rates and laws enacted or substantively enacted at the balance sheet date.

#### **2. Turnover**

The total turnover of the company for the period has been derived from its principal activity wholly undertaken in the UK

#### **3. Operating profit**

**£**

Operating profit is stated after charging:

Depreciation and other amounts written off tangible assets

Nil

**Lemon Candy Limited**

**Notes to the financial statements  
for the period ended 31<sup>st</sup> August 2019**

**4. Tax on profit on ordinary activities**

	<b>Period Ended 31.08.19</b>
	<b>£</b>
<b>Analysis of charge in period</b>	
<b>Current tax</b>	
UK Corporation tax	622
Total current tax charge	622
<b>Deferred tax</b>	
Timing differences, origination and reversal	<u>0</u>
Total deferred tax	<u>0</u>
Tax on profit on ordinary activities	<u><u>622</u></u>

**5. Debtors**

**31.08.19**  
**£**

Trade debtors	104
---------------	-----

**6. Creditors: amounts falling due  
Within one year**

**31.08.19**  
**£**

Trade creditors	1,639
Corporation tax	622
Accruals and deferred income	0

**7. Share capital**

**31.08.19**  
**£**

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

On incorporation 100 ordinary shares of £1 were issued at par for cash in order to form the required capital structure.

**8. Controlling interest**

The company was controlled throughout the year by its Directors.

**Lemon Candy Limited**

**The following pages do not form part of the statutory accounts.**

**Lemon Candy Limited**

**Detailed trading profit and loss account  
For the period ended 31<sup>st</sup> August 2018**

		<b>31.08.19</b>
		<b>£</b>
<b>Turnover</b>		<b>478,842</b>
<b>Cost of Sales</b>		
Opening Stock	8,000	
Purchases for Resale	215,065	
Closing Stock	<u>8,000</u>	<u>215,065</u>
<b>Gross Profit</b>		<b>263,777</b>
<b>Expenses</b>		
Rent	35,600	
Rates	14,732	
Water Rates	2,500	
Wages & NI	75,620	
Light & Heat	28,353	
Insurance	9,500	
Licenses	266	
Security	26,591	
Entertainment	46,010	
Telephone	2,537	
Repairs & Renewals	12,601	
Cleaning	1,510	
Bank Charges	498	
Motor Expenses	<u>4,186</u>	<u>260,504</u>
<b>Net Profit</b>		<b><u>3,273</u></b>