Abbreviated Accounts
Lavender Bell Limited

For the year ended 31 March 2016



Registered number: 07102521

Abbreviated Accounts

Independent Auditor's Report to the Members of Lavender Bell Limited

Under Section 449 of the Companies Act 2006

We have examined the abbreviated accounts, which comprise the Statement of financial position and the related notes, together with the financial statements of Lavender Bell Limited for the year ended 31 March 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the Company in accordance with section 449 of the Companies Act 2006. 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 Auditor's 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 director and auditor

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the Company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the Company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion on financial statements

In our opinion the Company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts which comprise the Statement of financial position and the related notes have been properly prepared in accordance with the regulations made under that section.

Grant Thornton UK LLP

Carl Williams (Senior statutory auditor)
for and on behalf of
Grant Thornton UK LLP
Statutory Auditor
Chartered Accountants
Manchester
Date: 3/8/16

Lavender Bell Limited
Registered number:07102521

Abbreviated Statement of Financial Position

As at 31 March 2016

	Note		2016 £		2015 £
Current assets					
Debtors		6,694		10,785	
Cash at bank and in hand			731		731
			7,425		11,516
Creditors: amounts falling due within one year			(7,423)		(11,514)
Net current assets			2		2
Net assets			2		2
Capital and reserves					
Called up share capital	3		2		2
Shareholders' funds			2		2

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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 director and were signed on its behalf:

J Roberts
Director
Date: 3/8/16

The notes on pages 3 to 5 form part of these financial statements.

Notes to the Abbreviated Accounts

For the Year Ended 31 March 2016

1. Accounting policies

1.1 Company information

Lavender Bell Limited is a company incorporated in the United Kingdom under the Companies Act 2006 and its registered office is 98 King Street, Knutsford, Cheshire, WA16 6HQ.

1.2 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Companies Act 2006.

This is the first year in which the financial statements have been prepared under FRS 102. Information on the impact of first-time adoption of FRS 102 is given in note 5.

The financial statements are presented in Sterling (£).

The following principal accounting policies have been applied:

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of rental payments recharged to The Alchemist Bar & Restaurant Limited.

1.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

1.5 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of income and retained earnings.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the

Notes to the Abbreviated Accounts

For the Year Ended 31 March 2016

1. Accounting policies (continued)

1.5 Financial instruments (continued)

asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

1.6 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. Financial instruments

	2016	2015
	£	£
Financial assets		
Financial assets measured amortised cost	**5,834**	9,924
	5,834	9,924
Financial liabilities		
Financial liabilities measured at amortised cost	**(7,424)**	(11,514)
	(7,424)	(11,514)

Financial assets measured at amortised cost comprise cash at bank, trade debtors and other debtors.

Financial liabilities measured at amortised cost comprise trade creditors.

3. Share capital

	2016	2015
	£	£
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	**2**	2

Notes to the Abbreviated Accounts

For the Year Ended 31 March 2016

4. Controlling party

The director considers the immediate parent undertaking of the company to be The Alchemist Bar & Restaurant Limited, a company incorporated in England and Wales.

On 15 May 2015, the ultimate parent company changed to Buttercup Topco Limited, a company incorporated in England and Wales.

The smallest and largest group of undertakings for which group accounts have been drawn up is that headed by Buttercup Topco Limited. Copies of the group financial statements can be obtained from Companies House.

5. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.