

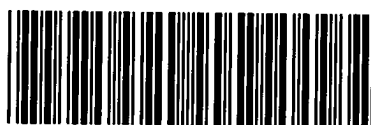
Registered number: 09106295

LAVENDER BELL TRADING LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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LAVENDER BELL TRADING LIMITED

COMPANY INFORMATION

Directors	J Roberts V Stewart S Potts
Registered number	09106295
Registered office	The Alchemist Chadsworth House Wilmslow Road Handforth England SK9 3HP
Independent auditors	HaysMac LLP 10 Queen Street Place London EC4R 1AG

LAVENDER BELL TRADING LIMITED

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LAVENDER BELL TRADING LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The directors present their report and the financial statements for the year ended 31 March 2025.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who served during the year were:

J Roberts
V Stewart
S Potts

Disclosure of information to auditors

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Auditors

On 18 November 2024, the Company's auditors changed their name from Haysmacintyre LLP to HaysMac LLP.

The auditors, HaysMac LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

LAVENDER BELL TRADING LIMITED

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

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

Victoria Stewart

.....
V Stewart
Director

Date: 28/07/25

LAVENDER BELL TRADING LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LAVENDER BELL TRADING LIMITED

Opinion

We have audited the financial statements of Lavender Bell Trading Limited (the 'Company') for the year ended 31 March 2025, which comprise the Statement of Comprehensive Income, the Statement of Financial Position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2025 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

LAVENDER BELL TRADING LIMITED

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LAVENDER BELL TRADING LIMITED
(CONTINUED)**

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The directors are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

LAVENDER BELL TRADING LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LAVENDER BELL TRADING LIMITED (CONTINUED)

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement set out on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.

Based on our understanding of the Company and industry, we identified the principal risks of non-compliance with laws and regulations and we considered the extent to which noncompliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and sales tax .

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- inspecting correspondence with regulators and tax authorities;
- inquires with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- evaluating management's controls designed to prevent and detect irregularities;
- identifying and testing journals, in particular selecting journals for testing based on our fraud risk assessment; and
- challenging assumptions and judgements made by management in their critical accounting estimates.

LAVENDER BELL TRADING LIMITED

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LAVENDER BELL TRADING LIMITED
(CONTINUED)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jessica Edwards (Senior Statutory Auditor)
for and on behalf of

HaysMac LLP
Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

Date: 28 July 2025

LAVENDER BELL TRADING LIMITED

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Turnover	155,562	155,562
Administrative expenses	(155,562)	(155,562)
Profit before tax	-	-
Tax on profit	-	-
Profit for the financial year	-	-

There was no other comprehensive income for 2025 (2024: £nil).

The notes on pages 9 to 10 form part of these financial statements.

LAVENDER BELL TRADING LIMITED
REGISTERED NUMBER: 09106295

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

		2025 £	2024 £
Current assets			
Debtors	4	2	2
		<u>2</u>	<u>2</u>
Net assets			
		<u>2</u>	<u>2</u>
Capital and reserves			
Called up share capital		2	2
		<u>2</u>	<u>2</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

Victoria Stewart

.....
V Stewart
Director

Date: 28/07/25

The notes on pages 9 to 10 form part of these financial statements.

LAVENDER BELL TRADING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Lavender Bell Trading Limited is a private company, limited by shares, and incorporated in England and Wales. The Company's registered number is 09106295 and registered office address is The Alchemist, Chadsworth House, Wilmslow Road, Handforth, England, SK9 3HP.

The Company has been non trading in the current and previous year and the only transaction which has been processed in both years is in respect of rental payments on land and buildings which have been recharged to The Alchemist Bar & Restaurant Limited.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The Company continues to rely on the support of parent undertakings in order for the financial statements to be prepared on a going concern basis.

2.3 Revenue

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

2.4 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 : £nil).

LAVENDER BELL TRADING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4. Debtors

	2025 £	2024 £
Amounts owed by group undertakings	2	2

Amounts owed by group undertakings are unsecured, interest free, and payable on demand.

5. Contingent liabilities

As at 31 March 2025, there is a composite cross guarantee structure in existence between Buttercup Topco Limited, Buttercup Bidco Limited, The Alchemist Bar & Restaurant Limited, Lavender Bell Limited, No1 New York Street Bar Limited, The Alchemist (Leeds) Limited, The Alchemist (Glasgow) Limited, Lavender Bell Trading Limited and London Road Restaurant Limited. The aggregate amount outstanding under this agreement was £11,600,000 (2024: £11,000,000).

6. Commitments under operating leases

At 31 March 2025 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2025 £	2024 £
Not later than 1 year	155,562	155,562
Later than 1 year and not later than 5 years	466,686	466,686
Later than 5 years	2,573,377	2,728,939
	<u>3,195,625</u>	<u>3,351,187</u>

7. Controlling party

The Company's immediate parent undertaking is The Alchemist Bar & Restaurant Limited.

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.

The ultimate controlling party is Palatine Private Equity LLP.