COMPANY REGISTRATION NUMBER SC270892

LEMON QUAY (ONE) LIMITED

ABBREVIATED ACCOUNTS

31 DECEMBER 2012

SATURDAY

S2HURG02

SCT 28/09/2013 #113

COMPANIES HOUSE

MANEELY Mc CANN
Chartered Accountants & Statutory Auditor
Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

LEMON QUAY (ONE) LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

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LEMON QUAY (ONE) LIMITED

INDEPENDENT AUDITOR'S REPORT TO LEMON QUAY (ONE) LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts, together with the financial statements of Lemon Quay (One) Limited for the year ended 31 December 2012 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.

BASIS OF OPINION
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 to be delivered are properly prepared.

OPINION
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 have been properly prepared in accordance with the regulations made under that section.

Cathal Maneely

CATHAL MANEELY (Senior Statutory Auditor)
For and on behalf of
MANEELY Mc CANN
Chartered Accountants
& Statutory Auditor

Aisling House
50 Stranmillis Embankment
Belfast
BT9 5FL

26 September 2013

LEMON QUAY (ONE) LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2012

	Note	2012 £	£	2011 £
CURRENT ASSETS				
Debtors		**18,956,887**		19,045,618
Cash at bank and in hand		**1,675**		20,055
		18,958,562		19,065,673
CREDITORS: Amounts falling due within one year		**12,211,360**		12,158,496
NET CURRENT ASSETS			**6,747,202**	6,907,177
TOTAL ASSETS LESS CURRENT LIABILITIES			**6,747,202**	6,907,177
CREDITORS: Amounts falling due after more than one year			**6,007,847**	5,974,172
			739,355	933,005
CAPITAL AND RESERVES				
Called-up equity share capital	**2**		**2**	2
Profit and loss account			**739,353**	933,003
SHAREHOLDERS' FUNDS			**739,355**	933,005

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 26 September 2013.

MR M A HERBERT
DIRECTOR

Company Registration Number: SC270892

The notes on page 3 form part of these abbreviated accounts.

LEMON QUAY (ONE) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standards No 1 (Revised 1996)from including a cash flow statement in the financial statements on the grounds that the company is small.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity intstruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Taxation

Corporation tax is calculated on the results for the year.

Tax deferred as a result of timing differences between accounting and taxation profits is provided for in full in respect of deferred tax liabilities. Such provision or recognition is made at the taxation rates at which the differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised to the extent that they are regarded as recoverable.

Tax losses are surrendered between group companies for no consideration.

2. SHARE CAPITAL

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
2 Ordinary shares of £1 each	2	2	2	2

3. ULTIMATE PARENT COMPANY

Herbel Restaurants Limited, a company incorporated in Northern Ireland, is the Company's parent company. Herbel Restaurants Limited is a wholly owned subsisdiary of Herbel Limited. Herbel Limited, a company incorporated in Northern Ireland, is the company's ultimate parent company. Copies of consolidated financial statements may be obtained from Lesley Manor, First Floor Suite, 801 Lisburn Road, Belfast, BT9 7GX.