
LEBRECHT INVESTMENTS LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 30 JUNE 2022

LEBRECHT INVESTMENTS LIMITED
REGISTERED NUMBER: 10247030

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	3	156,849	359,207
		<u>156,849</u>	<u>359,207</u>
Current assets			
Cash at bank and in hand	4	7,577	8,554
		<u>7,577</u>	<u>8,554</u>
Creditors: amounts falling due within one year	5	(157,205)	(305,512)
Net current liabilities		(149,628)	(296,958)
Total assets less current liabilities		<u>7,221</u>	<u>62,249</u>
Net assets		<u><u>7,221</u></u>	<u><u>62,249</u></u>
Capital and reserves			
Called up share capital		100	100
Other reserves		(34,815)	32,871
Profit and loss account		41,936	29,278
		<u><u>7,221</u></u>	<u><u>62,249</u></u>

LEBRECHT INVESTMENTS LIMITED
REGISTERED NUMBER: 10247030

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 30 JUNE 2022

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 6 October 2022.

E Lebrecht
Director

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

1. General information

Lebrecht Investments Limited is a private company limited by shares and incorporated in England and Wales (Registered number 10247030). The registered office is 64 New Cavendish Street, London, W1G 8TB.

The principal activity of the Company is that of investment holding.

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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Going concern

In assessing the ability of the company to operate as a going concern, management have evaluated current and forecasted operational results, and the solvency of the company. As a result, the directors consider it appropriate to prepare the financial statements on a going concern basis.

Potential sources of uncertainty noted by the directors include the COVID-19 pandemic. However, at the date of this report it is not possible to reliably determine the effects that this will have on the company.

Accordingly the directors have continued to prepare the financial statements on the going concern basis.

2.3 Valuation of investments

Investments in listed company shares are remeasured to market value at each Statement of financial position date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.5 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.

2.6 Interest income

Interest income is recognised in profit or loss using the effective interest method.

LEBRECHT INVESTMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.7 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.8 Taxation

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

3. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 July 2021	359,207
Additions	73,627
Disposals	(208,299)
Revaluations	(67,686)
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At 30 June 2022	<u>156,849</u>

4. Cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	7,577	8,554
Less: bank overdrafts	(6)	(6)
	<hr/>	<hr/>
	<u>7,571</u>	<u>8,548</u>

LEBRECHT INVESTMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Bank overdrafts	6	6
Amounts owed to group undertakings	117,841	117,841
Corporation tax	68	-
Other creditors	35,940	185,940
Accruals and deferred income	3,350	1,725
	<u>157,205</u>	<u>305,512</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.