

**Herko Ltd**

**Company No. 12675385**

**Information for Filing with The Registrar**

**30 June 2023**

**Herko Ltd Directors Report****Registrar**

The Director presents her report and the accounts for the year ended 30 June 2023.

**Principal activities**

The principal activity of the company during the year under review was construction of domestic buildings and plumbing.

**Director**

The Director who served at any time during the year was as follows:

R. Beinoraviciute

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

R. Beinoraviciute

Director

31 January 2024

**Herko Ltd Balance Sheet Registrar  
at 30 June 2023**

**Company No. 12675385**

	<b>Notes</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Tangible assets	4	30,103	20,321
		<u>30,103</u>	<u>20,321</u>
<b>Current assets</b>			
Debtors	5	-	58,271
Cash at bank and in hand		117,455	35,429
		<u>117,455</u>	<u>93,700</u>
<b>Creditors: Amount falling due within one year</b>	6	(39,886)	(34,983)
<b>Net current assets</b>		<u>77,569</u>	<u>58,717</u>
<b>Total assets less current liabilities</b>		<u>107,672</u>	<u>79,038</u>
<b>Net assets</b>		<u>107,672</u>	<u>79,038</u>
<b>Capital and reserves</b>			
Called up share capital		10	10
Profit and loss account	7	107,662	79,028
<b>Total equity</b>		<u>107,672</u>	<u>79,038</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit 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 accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 31 January 2024 and signed on its behalf by:

R. Beinoraviciute  
Director  
31 January 2024

**Herko Ltd Notes to the Accounts  
Registrar  
for the year ended 30 June 2023**

## 1 General information

Herko Ltd is a private company limited by shares and incorporated in England and Wales.

Its registered number is: 12675385

Its registered office is:

54 Ruskin Road

## Grays

RM16 4HB

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

## 2 Accounting policies

## Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

### Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Motor vehicles 20% Straight line

### 3 Employees

	2023	2022
	Number	Number
The average monthly number of employees (including directors) during the year was:	2	1

#### 4 Tangible fixed assets

	Motor vehicles £	Total £
<b>Cost or revaluation</b>		
At 1 July 2022	31,091	31,091
Additions	20,000	20,000
At 30 June 2023	<u>51,091</u>	<u>51,091</u>
<b>Depreciation</b>		
At 1 July 2022	10,770	10,770
Charge for the year	10,218	10,218
At 30 June 2023	<u>20,988</u>	<u>20,988</u>
<b>Net book values</b>		
At 30 June 2023	<u>30,103</u>	<u>30,103</u>
At 30 June 2022	<u>20,321</u>	<u>20,321</u>

#### 5 Debtors

	2023 £	2022 £
Trade debtors	-	58,271
	<u>-</u>	<u>58,271</u>

#### 6 Creditors:

amounts falling due within one year

	2023 £	2022 £
Taxes and social security	32,516	34,983
Other creditors	7,370	-
	<u>39,886</u>	<u>34,983</u>

#### 7 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

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.