

COMPANY REGISTRATION NUMBER: NI002764

**L. Herbert & Son Limited**  
**Filleted Financial Statements**  
**31 December 2022**

# **L. Herbert & Son Limited**

## **Financial Statements**

**Year ended 31 December 2022**

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# **L. Herbert & Son Limited**

## **Officers and Professional Advisers**

<b>Director</b>	Mr M A Herbert
<b>Company secretary</b>	Mrs L E Herbert
<b>Registered office</b>	Aisling House 50 Stranmillis Embankment Belfast BT9 5FL
<b>Auditor</b>	Maneely Mc Cann Chartered Accountants Chartered Accountants & Statutory Auditors Aisling House 50 Stranmillis Embankment Belfast BT9 5FL
<b>Solicitors</b>	Mills Selig 21 Arthur Street Belfast BT1 4GA

# L. Herbert & Son Limited

## Statement of Financial Position

**31 December 2022**

		2022	2021
	Note	£	£
<b>Current assets</b>			
Debtors	4	523,457	523,457
		-----	-----
<b>Net current assets</b>		<b>523,457</b>	523,457
		-----	-----
<b>Total assets less current liabilities</b>		<b>523,457</b>	523,457
		-----	-----
<b>Capital and reserves</b>			
Called up share capital		437,000	437,000
Profit and loss account		86,457	86,457
		-----	-----
<b>Shareholders funds</b>		<b>523,457</b>	523,457
		-----	-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 5 June 2023 , and are signed on behalf of the board by:

Mr M A Herbert

Director

Company registration number: NI002764

# L. Herbert & Son Limited

## Notes to the Financial Statements

### Year ended 31 December 2022

#### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Aisling House, 50 Stranmillis Embankment, Belfast, BT9 5FL.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

#### 4. Debtors

	2022	2021
	£	£
Other debtors	523,457	523,457
	.....	.....

#### 5. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2022	2021
	£	£
<b>Financial assets measured at fair value through profit or loss</b>		
Financial assets measured at fair value through profit or loss	523,457	523,457
	.....	.....

## **6. Summary audit opinion**

The auditor's report dated 5 June 2023 was unqualified .

The senior statutory auditor was Cathal Maneely , for and on behalf of Maneely Mc Cann Chartered Accountants .

## **7. Related party transactions**

Control The company is a wholly owned subsidiary of Herbel Limited, a company incorporated in Northern Ireland, which is a wholly owned subsidiary of Banner Dell Limited, a company incorporated in England and Wales. Banner Dell Limited is a wholly owned subsidiary of Herbert Corporate Holdings Limited, a company incorporated in Northern Ireland. Mrs L E Herbert is the shareholder of Herbert Corporate Holdings Limited and as such is considered to be the company's ultimate controlling party. Transactions As the company is a wholly owned subsidiary and consolidated financial statements have been prepared which are publicly available, advantage has been taken of the exemption from disclosing related party transactions with group companies, in accordance with Financial Reporting Standard No 102 Section 1A Appendix C, Related Party Disclosures.

## **8. Controlling party**

Herbert Corporate Holdings Limited is the company's ultimate parent company. Copies of consolidated financial statements may be obtained from Aisling House, 50 Stranmillis Embankment, Belfast, BT9 5FL

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.