

COMPANY REGISTRATION NUMBER: NI024588

Lesley Balmoral Limited
Filleted Financial Statements
29 December 2019

Lesley Balmoral Limited

Financial Statements

Period from 24 December 2018 to 29 December 2019

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Lesley Balmoral Limited

Officers and Professional Advisers

Director	Mr M A Herbert
Company secretary	Mr M A Herbert
Registered office	Aisling House 50 Stranmillis Embankment Belfast BT9 5FL
Auditor	Maneely Mc Cann Chartered Accountants & Statutory Auditors Aisling House 50 Stranmillis Embankment Belfast BT9 5FL
Bankers	First Trust Bank First Trust Centre 92 Ann Street Belfast BT1 3AY
Solicitors	Carson McDowell Murray House Murray Street Belfast BT1 6DN

Lesley Balmoral Limited

Statement of Financial Position

29 December 2019

	Note	29 Dec 19 £	23 Dec 18 £
Current assets			
Cash at bank and in hand		4,805	4,997
		-----	-----
Net current assets		4,805	4,997
		-----	-----
Total assets less current liabilities		4,805	4,997
		-----	-----
Capital and reserves			
Called up share capital		25,000	25,000
Profit and loss account		(20,195)	(20,003)
		-----	-----
Shareholders funds		4,805	4,997
		-----	-----

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 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 21 September 2020 , and are signed on behalf of the board by:

Mr M A Herbert

Director

Company registration number: NI024588

Lesley Balmoral Limited

Notes to the Financial Statements

Period from 24 December 2018 to 29 December 2019

1. General information

The company is a private company limited by shares, registered in Northern Ireland. 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.

Corporation tax

Corporation tax is calculated on the results for the period.

Tax deferred as a result of timing differences between accounting and taxation profits is provided for in full in respect of deferred tax liabilities with the exception of differences arising from the revaluation of fixed assets, where the gain or loss on such a sale has not been recognised in the financial statements. The provision 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 recoverable.

Tax losses are surrendered between group companies for no consideration.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Summary audit opinion

The auditor's report for the period dated 21 September 2020 was unqualified.

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

5. Related party transactions

Control The company is a wholly owned subsidiary of Herbel Restaurants Limited, a company incorporated in Northern Ireland, which is a wholly owned subsidiary of Herbel Limited, a company incorporated in Northern Ireland. Banner Dell Limited, a company incorporated in England and Wales, holds the entire share capital of Herbel Limited. 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** The company has taken advantage 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.

6. Controlling party

Herbert Corporate Holdings Limited is the company's ultimate parent company. Copies of consolidated financial statements may be obtained from Lesley House, 605 Lisburn Road, Belfast, Northern Ireland, BT9 7GS .

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.