

Company Registration No. 08166744 (England and Wales)

**DEEPHERB LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

DEEPHERB LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**DEEPHERB LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

Director	I H Abrahams
Company Number	08166744 (England and Wales)
Registered Office	Deepherb Limited 1 Mercer Street London London WC2H 9QJ England

DEEPHERB LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	4	2	2
Cash at bank and in hand		1,697	-
		<u>1,699</u>	<u>2</u>
Creditors: amounts falling due within one year	5	(137,264)	(133,504)
Net current liabilities		<u>(135,565)</u>	<u>(133,502)</u>
Net liabilities		<u>(135,565)</u>	<u>(133,502)</u>
Capital and reserves			
Called up share capital		57,002	57,002
Profit and loss account		<u>(192,567)</u>	<u>(190,504)</u>
Shareholders' funds		<u>(135,565)</u>	<u>(133,502)</u>

For the year ending 31 December 2022 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 23 September 2023 and were signed on its behalf by

I H Abrahams
Director

Company Registration No. 08166744

DEEPHERB LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory information

Deepherb Limited is a private company, limited by shares, registered in England and Wales, registration number 08166744. The registered office is Deepherb Limited, 1 Mercer Street, London, London, WC2H 9QJ, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

Presentation currency

The accounts are presented in £ sterling.

Financial instruments

The company recognises financial instruments when it becomes a party to the contractual arrangements of the instrument. Financial instruments are de-recognised when they are discharged or when the contractual terms expire.

Financial assets

The company recognises its financial assets into one of the categories discussed below, depending on the purpose for which the asset was acquired. The company's accounting policy for each category is as follows:

Available for sale financial assets

Available for sale financial assets are non-derivative financial assets that are not held for trading. They have no fixed or determinable payments. They are initially recognised at fair value plus transaction costs, and are subsequently measured at fair value. Changes in the fair value of available for sale financial assets are shown in other comprehensive income.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are initially recognised at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment.

Impairment provisions are recognised when there is objective evidence that the company will be unable to collect all of the amounts due under the terms receivable, the amount of such a provision being the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable.

Financial liabilities

The company classifies all of its financial liabilities as liabilities at amortised cost. Financial liabilities at amortised cost including bank borrowings are initially recognised at fair value net of any transaction costs directly attributable to the issue of the instrument. Such interest bearing liabilities are subsequently measured at amortised cost using the effective interest rate method.

DEEPHERB LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Debtors	2022	2021
	£	£
Amounts falling due within one year		
Amounts due from group undertakings etc.	2	2
	<u>2</u>	<u>2</u>

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	-	40
Amounts owed to group undertakings and other participating interests	137,264	131,724
Accruals	-	1,740
	<u>137,264</u>	<u>133,504</u>

6 Controlling party

Fox Investments Limited, a company incorporated in England and Wales, is the immediate parent undertaking. Fox Investments (Holdings) Limited is the ultimate parent undertaking.

7 Average number of employees

During the year the average number of employees was 0 (2021: 0).