

Herbots and Partners Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Herbots and Partners Limited

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Herbots and Partners Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to MGI Ryan, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board


Bruno Herbots
Director

Date: 1 Feb 2026


Flora Marie O'Mahony
Director

Date: 1 Feb 2026

Herbots and Partners Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>26,809</u>	<u>30,628</u>
Current Assets			
Debtors	6	308,125	344,491
Cash and cash equivalents		<u>294,310</u>	<u>192,278</u>
		<u>602,435</u>	<u>536,769</u>
Creditors: amounts falling due within one year	7	<u>(111,228)</u>	<u>(99,119)</u>
Net Current Assets		<u>491,207</u>	<u>437,650</u>
Total Assets less Current Liabilities		<u><u>518,016</u></u>	<u><u>468,278</u></u>
Capital and Reserves			
Called up share capital presented as equity		18	18
Retained earnings		<u>517,998</u>	<u>468,260</u>
Equity attributable to owners of the company		<u><u>518,016</u></u>	<u><u>468,278</u></u>

The financial statements have been prepared 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", applying Section 1A of that Standard.

We as Directors of Herbots and Partners Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

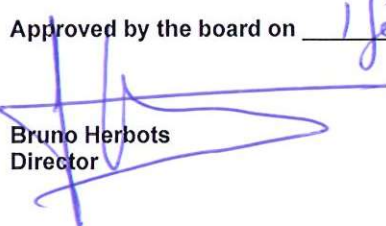
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 1 Feb 2026 and signed on its behalf by:


Bruno Herbots
Director

Flora Marie O'Mahony
Director


Flora O'Mahony
01 Feb 2026

Herbots and Partners Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	18	441,864	441,882
Profit for the financial year	-	26,396	26,396
At 31 March 2024	18	468,260	468,278
Profit for the financial year	-	49,738	49,738
At 31 March 2025	18	517,998	518,016

Herbots and Partners Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Herbots and Partners Limited is a company limited by shares incorporated in Ireland. 97 Rosemount Avenue, Killester, Dublin 5 is the registered office. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Herbots and Partners Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

	Ordinary share capital		
	The ordinary share capital of the company is presented as equity.		
3.	Operating profit	2025	2024
		€	€
	Operating profit is stated after charging:		
	Depreciation of tangible assets	8,563	9,093
		<u> </u>	<u> </u>
4.	Employees		
	The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).		
		2025	2024
		Number	Number
	Management	1	1
		<u> </u>	<u> </u>
5.	Tangible assets		
			Fixtures, fittings and equipment
			€
	Cost		
	At 1 April 2024		38,530
	Additions		4,744
			<u> </u>
	At 31 March 2025		43,274
			<u> </u>
	Depreciation		
	At 1 April 2024		7,902
	Charge for the financial year		8,563
			<u> </u>
	At 31 March 2025		16,465
			<u> </u>
	Net book value		
	At 31 March 2025		26,809
			<u> </u>
	At 31 March 2024		30,628
			<u> </u>
6.	Debtors	2025	2024
		€	€
	Trade debtors	18,456	53,425
	Amounts owed by related parties	289,669	289,659
	Taxation	-	1,407
		<u> </u>	<u> </u>
		308,125	344,491
		<u> </u>	<u> </u>
7.	Creditors	2025	2024
	Amounts falling due within one year	€	€
	Trade creditors	4,979	34,138
	Taxation	34,403	35,669
	Directors' current accounts (Note 10)	42,879	395
	Other creditors	14,106	14,106
	Accruals	15,061	14,811
		<u> </u>	<u> </u>
		111,228	99,119
		<u> </u>	<u> </u>

Herbots and Partners Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

8. Income Statement

	2025 €	2024 €
At 1 April 2024	468,260	441,864
Profit for the financial year	49,738	26,396
At 31 March 2025	<u>517,998</u>	<u>468,260</u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

10. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	114,550	65,000
Pension contributions	114,550	123,124
	<u>229,100</u>	<u>188,124</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Bruno Herbots	<u>42,679</u>	<u>395</u>

11. Related party transactions

	2025 €	2024 €
Finance amounts (due from) related parties	<u>(289,669)</u>	<u>(289,659)</u>

Bruno Herbots T/A Herbots Socitor is the director of Herbots and Partners Limited, and Bruno Herbots is the principal of Bruno Herbots T/A Herbots Socitor. Herbots and Partners Limited owed to Herbots Solicitors an amount of €14,106 as at the year-end date in respect of costs paid on the company's behalf.

At year-end date Herbots and Partners Limited was owed €289.669 by Herbots Solicitors (2024 - €289,669) in relation to service charges.

The net amount owing to Herbots and Partners Limited at the year end was €275,563 (2024 - €275,563).

12. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____.