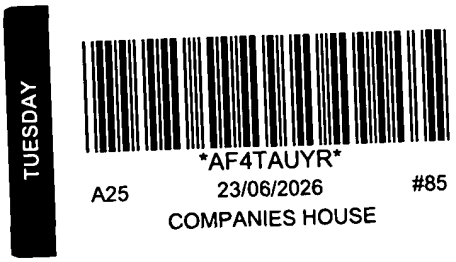
Registration number: 08008607

Le Breve International Limited

Unaudited Filleted Financial Statements

for the Year Ended 31 December 2025



Le Breve International Limited

(Registration number: 08008607)
Statement of Financial Position as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	4	185
Current assets			
Debtors	6	225,000	225,000
Cash at bank and in hand		139,188	299,603
		364,188	524,603
Creditors: Amounts falling due within one year	7	(399,622)	(557,551)
Net current liabilities		(35,434)	(32,948)
Net liabilities		(35,430)	(32,763)
Capital and reserves			
Called up share capital		2	2
Retained earnings		(35,432)	(32,765)
Shareholders' deficit		(35,430)	(32,763)

The notes on pages 3 to 6 form an integral part of these financial statements.

Le Breve International Limited

(Registration number: 08008607)
Statement of Financial Position as at 31 December 2025

For the financial year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Income Statement.

Approved and authorised by the Board on 17.06.26 and signed on its behalf by:

A. Babuta

Mrs A Babuta
Director

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2025

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:
Louie House Dunston Ind Est
Lancaster Road
Dunston
Gateshead
Tyne & Wear
NE11 9JR

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Foreign currency transactions and balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

Tax

The tax expense for the period comprises tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Equipment	33 1/3% Straight line

Goodwill

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Goodwill	20% Straight line

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2024 - 0).

4 Intangible assets

	Goodwill £	Total £
Cost or valuation		
At 1 January 2025	250,000	250,000
At 31 December 2025	250,000	250,000
Amortisation		
At 1 January 2025	250,000	250,000
At 31 December 2025	250,000	250,000
Carrying amount		
At 31 December 2025	-	-

5 Tangible assets

	Office equipment £	Total £
Cost or valuation		
At 1 January 2025	11,897	11,897
At 31 December 2025	11,897	11,897
Depreciation		
At 1 January 2025	11,712	11,712
Charge for the year	181	181
At 31 December 2025	11,893	11,893
Carrying amount		
At 31 December 2025	4	4
At 31 December 2024	185	185

6 Debtors

	2025	2024
Current	**£**	**£**
Other debtors	225,000	225,000
	225,000	225,000

7 Creditors

Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Due within one year		
Taxation and social security	750	1,590
Accruals and deferred income	2,465	6,594
Other creditors	396,407	549,367
	399,622	557,551