Company registration number: **SC278713**

Secret Orange Limited

Unaudited Filleted Financial Statements for the year ended

31 January 2025

R Iain Gardner & Co

Chartered Accountants

2 Bishops Park, Thorntonhall, Glasgow, G74 5AF,

United Kingdom

Secret Orange Limited

Report to the board of directors on the preparation of the unaudited statutory financial statements of Secret Orange Limited

Year ended 31 January 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Secret Orange Limited for the year ended 31 January 2025 which comprise the income statement, statement of income and retained earnings, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the Board of Directors of Secret Orange Limited, as a body, in accordance with the terms of our engagement letter dated 30 November 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Secret Orange Limited and state those matters that we have agreed to state to the Board of Directors of Secret Orange Limited, as a body, in this report in accordance with the requirements of the ICAS as detailed at http://www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Secret Orange Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Secret Orange Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Secret Orange Limited. You consider that Secret Orange Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Secret Orange Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

R Iain Gardner & Co
Chartered Accountants

2 Bishops Park
Thorntonhall
Glasgow
G74 5AF
United Kingdom

Date: 15 September 2025

Secret Orange Limited

Statement of Financial Position

31 January 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Debtors	6	960	3,936
Cash at bank and in hand		53,259	57,754
		54,219	61,690
Creditors: amounts falling due within one year	7	(13,817)	(14,546)
Net current assets		40,402	47,144
Total assets less current liabilities		40,402	47,144
CAPITAL AND RESERVES			
Called up share capital		1,000	1,000
Profit and loss account		39,402	46,144
Shareholders funds		40,402	47,144

For the year ending 31 January 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

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

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 15 September 2025, and are signed on behalf of the board by:

Lee Russell Gunn

Director

Company registration number: SC278713

Secret Orange Limited

Notes to the Financial Statements

Year ended 31 January 2025

1 GENERAL INFORMATION

The company is a private company limited by shares and is registered in Scotland. The address of the registered office is 88 The Fairways, Bothwell, Glasgow, G71 8PF , Scotland.

2 STATEMENT OF COMPLIANCE

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

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

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

CURRENT TAX

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent

accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment	33.33% straight line
Fixtures and fittings	25% straight line

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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 and are subsequently measured as follows: Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

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.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

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 AVERAGE NUMBER OF EMPLOYEES

The average number of persons employed by the company during the year was 1 (2024: 1.00).

5 TANGIBLE ASSETS

	Plant and machinery etc.
	£
COST	
At 1 February 2024 and 31 January 2025	6,014
DEPRECIATION	
At 1 February 2024 and 31 January 2025	6,014
CARRYING AMOUNT	
At 31 January 2025	-
At 31 January 2024	-

6 DEBTORS

	2025	2024
	£	£
Trade debtors	960	3,936

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	6,135	8,613
Other creditors	7,682	5,933

	13,817	14,546

8 DIRECTOR'S ADVANCES, CREDIT AND GUARANTEES

Included within other creditors is a loan from the director of £6,182 (2024: £5,033). This loan is interest free and has no fixed repayment date.

9 CONTROLLING PARTY

The company was under the control of Lee Gunn during the year and the preceeding year by virtue of his 100% shareholding.

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.