REGISTERED NUMBER: SC435310 (Scotland)

Unaudited Financial Statements

for the Year Ended 29 October 2025

for

Dreamstones Limited

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Dreamstones Limited

Company Information
for the Year Ended 29 October 2025

DIRECTORS:	S Castello Q Kaiser
REGISTERED OFFICE:	218 St Vincent Street Glasgow G2 5SG
REGISTERED NUMBER:	SC435310 (Scotland)
ACCOUNTANTS:	T B Dunn & Co Ground Floor (part) 8000 Academy Business Park 51 Gower Street GLASGOW G51 1PR

Abridged Balance Sheet
29 October 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		36,954		38,236
Investments	6		8,793		-
			45,747		38,236
CURRENT ASSETS					
Debtors		3,919,686		1,858,694	
Cash at bank		4,248,935		3,243,713	
		8,168,621		5,102,407	
CREDITORS					
Amounts falling due within one year		2,401,326		1,257,496	
NET CURRENT ASSETS			5,767,295		3,844,911
TOTAL ASSETS LESS CURRENT LIABILITIES			5,813,042		3,883,147
CREDITORS					
Amounts falling due after more than one year			(17,917)		(60,917)
PROVISIONS FOR LIABILITIES			(1,804)		(1,804)
NET ASSETS			5,793,321		3,820,426
CAPITAL AND RESERVES					
Called up share capital			2		2
Share premium			23,079		23,079
Retained earnings			5,770,240		3,797,345
SHAREHOLDERS' FUNDS			5,793,321		3,820,426

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 October 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Abridged Balance Sheet - continued
29 October 2025

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

All the members have consented to the preparation of an abridged Statement of Income and Retained Earnings and an abridged Balance Sheet for the year ended 29 October 2025 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 22 October 2026 and were signed on its behalf by:

S Castello - Director

Q Kaiser - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Dreamstones Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of consolidated financial statements
The financial statements contain information about Dreamstones Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Significant judgements and estimates
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results ultimately may differ from those estimates.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of four years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33.33% on cost

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

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2. ACCOUNTING POLICIES - continued

Financial instruments
The company has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Trade and other debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effective of discounting would be immaterial. In such cases, trade and other debtors are stated at cost less losses for bad debts.

Trade and other creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, trade and other creditors are stated at cost.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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2. **ACCOUNTING POLICIES - continued**

Employee benefits
The total cost of employee benefits to which employees have become entitled because of services rendered to the entity during the reporting period are recognised and charged to the profit and loss account in the period to which they relate.

Provisions for liabilities
A provision is initially recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2024 - 8) .

4. **INTANGIBLE FIXED ASSETS**

	Totals £
COST	
At 30 October 2024 and 29 October 2025	1,300
AMORTISATION	
At 30 October 2024 and 29 October 2025	1,300
NET BOOK VALUE	
At 29 October 2025	-
At 29 October 2024	-

continued...

5. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 30 October 2024	112,285
Additions	9,711
At 29 October 2025	121,996
DEPRECIATION	
At 30 October 2024	74,049
Charge for year	10,993
At 29 October 2025	85,042
NET BOOK VALUE	
At 29 October 2025	36,954
At 29 October 2024	38,236

6. FIXED ASSET INVESTMENTS

Information on investments other than loans is as follows:

	Totals
	£
COST	
Additions	8,793
At 29 October 2025	8,793
NET BOOK VALUE	
At 29 October 2025	8,793

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	45,576	45,576
Between one and five years	87,354	132,930
	132,930	178,506

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8. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Bank loans	60,917	103,917

Bank loans are secured over the assets of the company.

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 29 October 2025 and 29 October 2024:

	2025	2024
	£	£
Q Kaiser		
Balance outstanding at start of year	411,864	421,654
Amounts advanced	53,539	-
Amounts repaid	-	(9,790)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	465,403	411,864

The loan includes interest charged at 3.75% and is repayable on demand.

10. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

As at 29 October 2025, the company was owed £1,039,909 (2024 - £987,284) by a company over which one of the directors of the company has significant influence.

Chartered Certified Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Dreamstones Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Dreamstones Limited for the year ended 29 October 2025 which comprise the Abridged Statement of Income and Retained Earnings, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Dreamstones Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Dreamstones Limited and state those matters that we have agreed to state to the Board of Directors of Dreamstones Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Dreamstones 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 Dreamstones Limited. You consider that Dreamstones 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 Dreamstones 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.

T B Dunn & Co
Ground Floor (part)
8000 Academy Business Park
51 Gower Street
GLASGOW
G51 1PR

22 October 2026

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.