

Unaudited Financial Statements
for the Year Ended 31 October 2024
for
BRAND CALIBRE LIMITED

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for the Year Ended 31 October 2024

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BRAND CALIBRE LIMITED

Company Information
for the Year Ended 31 October 2024

DIRECTORS:

L Yerbury
S A Black

REGISTERED OFFICE:

Suite 4.5, Turnberry House
175 West George Street
Glasgow
Strathclyde
G2 2LB

REGISTERED NUMBER:

SC548310 (Scotland)

ACCOUNTANTS:

SD Business Management
Suite 4.5, Turnberry House
175 West George Street
Glasgow
Strathclyde
G2 2LB

Abridged Balance Sheet
31 October 2024

	Notes	31.10.24 £	£	31.10.23 £	£
FIXED ASSETS					
Tangible assets	4		58,475		77,332
CURRENT ASSETS					
Debtors		103,213		105,174	
Cash at bank and in hand		<u>1,967</u>		<u>17,035</u>	
		105,180		122,209	
CREDITORS					
Amounts falling due within one year		<u>106,197</u>		<u>104,739</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(1,017)</u>		<u>17,470</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			57,458		94,802
CREDITORS					
Amounts falling due after more than one year			(29,334)		(57,710)
PROVISIONS FOR LIABILITIES			<u>(14,118)</u>		<u>(18,722)</u>
NET ASSETS			<u>14,006</u>		<u>18,370</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>14,005</u>		<u>18,369</u>
			<u>14,006</u>		<u>18,370</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 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.

Abridged Balance Sheet - continued
31 October 2024

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 Balance Sheet for the year ended 31 October 2024 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors and authorised for issue on 29 July 2025 and were signed on its behalf by:

L Yerbury - Director

1. **STATUTORY INFORMATION**

Brand Calibre 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.

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.

In accordance with their responsibility as director, the director has considered the appropriateness of the going concern basis for the preparation of the financial statements.

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	- 33% on reducing balance, 25% on reducing balance and 15% on reducing balance
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Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2023 - 6) .

4. **TANGIBLE FIXED ASSETS**

	Totals
	£
COST	
At 1 November 2023	144,135
Additions	916
At 31 October 2024	145,051
DEPRECIATION	
At 1 November 2023	66,804
Charge for year	19,772
At 31 October 2024	86,576
NET BOOK VALUE	
At 31 October 2024	58,475
At 31 October 2023	77,331

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

5. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 October 2024 and 31 October 2023:

	31.10.24	31.10.23
	£	£
L Yerbury		
Balance outstanding at start of year	39,408	51,519
Amounts advanced	27,325	17,898
Amounts repaid	(25,802)	(30,009)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>40,931</u>	<u>39,408</u>

No interest is charged on the outstanding loan.

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Brand Calibre 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 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 Brand Calibre Limited for the year ended 31 October 2024 which comprise the Income Statement, 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 <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Brand Calibre 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 Brand Calibre Limited and state those matters that we have agreed to state to the Board of Directors of Brand Calibre 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/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf.

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 Brand Calibre 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 Brand Calibre Limited. You consider that Brand Calibre 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 Brand Calibre 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.

SD Business Management
Suite 4.5, Turnberry House
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Glasgow
Strathclyde
G2 2LB

Date:

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.