

**BRAND BRITAIN LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

Wilkinson and Partners  
Moors House  
11 South Hawksworth Street  
Ilkley  
West Yorkshire  
LS29 9DX

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2018**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**BRAND BRITAIN LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

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**DIRECTORS:**

S Sterlacchini  
R D'Ambrosio

**REGISTERED OFFICE:**

The Old Pottery  
54B Fulneck  
Leeds  
West Yorkshire  
LS28 8NT

**REGISTERED NUMBER:**

07345810 (England and Wales)

**ACCOUNTANTS:**

Wilkinson and Partners  
Moors House  
11 South Hawksworth Street  
Ilkley  
West Yorkshire  
LS29 9DX

**BALANCE SHEET**  
**31ST AUGUST 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		12,789		13,899
<b>CURRENT ASSETS</b>					
Debtors	5	56,090		60,976	
Cash at bank		<u>72,409</u>		<u>185,617</u>	
		128,499		246,593	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>64,648</u>		<u>127,428</u>	
<b>NET CURRENT ASSETS</b>			<u>63,851</u>		<u>119,165</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>76,640</u>		<u>133,064</u>
<b>PROVISIONS FOR LIABILITIES</b>	7		<u>2,430</u>		<u>2,641</u>
<b>NET ASSETS</b>			<u>74,210</u>		<u>130,423</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			102		102
Retained earnings			<u>74,108</u>		<u>130,321</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>74,210</u>		<u>130,423</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2018 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 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued  
31ST AUGUST 2018**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 31st May 2019 and were signed on its behalf by:

S Sterlacchini - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2018

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1. **STATUTORY INFORMATION**

Brand Britain Limited is a private company, limited by shares, registered in England and Wales. 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.

**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	- 25% on cost
Fixtures and fittings	- 25% on cost

**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.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2017 - 5) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2018

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1st September 2017	35,022
Additions	<u>3,160</u>
At 31st August 2018	<u>38,182</u>
<b>DEPRECIATION</b>	
At 1st September 2017	21,123
Charge for year	<u>4,270</u>
At 31st August 2018	<u>25,393</u>
<b>NET BOOK VALUE</b>	
At 31st August 2018	<u>12,789</u>
At 31st August 2017	<u>13,899</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	<u>56,090</u>	<u>60,976</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	3,939	1,756
Tax	5,055	33,471
Social security and other taxes	890	822
VAT	8,212	14,654
Other creditors	82	34
Directors' current accounts	43,785	74,891
Accrued expenses	<u>2,685</u>	<u>1,800</u>
	<u>64,648</u>	<u>127,428</u>

**7. PROVISIONS FOR LIABILITIES**

	2018 £	2017 £
Deferred tax		
Accelerated capital allowances	<u>2,430</u>	<u>2,641</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2018

7. PROVISIONS FOR LIABILITIES - continued

	Deferred tax
	£
Balance at 1st September 2017	2,641
Provided during year	(211)
Balance at 31st August 2018	<u>2,430</u>

The movement in the deferred tax provision is wholly attributable to accelerated capital allowances.



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.