

Registered number  
02983759

Brand Express Limited

Abbreviated Accounts

30 June 2016

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31/03/2017

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COMPANIES HOUSE

**Brand Express Limited**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 30 June 2016**

02983759

	Notes	2016 £	2015 £
<b>Current assets</b>			
Debtors	169,458	174,264	
Cash at bank and in hand	12,042	8,049	
	<u>181,500</u>	<u>182,313</u>	
<b>Creditors: amounts falling due within one year</b>	(101,807)	(102,616)	
<b>Net current assets</b>		<u>79,693</u>	<u>79,697</u>
<b>Total assets less current liabilities</b>		79,693	79,697
<b>Creditors: amounts falling due after more than one year</b>		(574,734)	(574,734)
<b>Net liabilities</b>		<u>(495,041)</u>	<u>(495,037)</u>
<b>Capital and reserves</b>			
Called up share capital	2	2	2
Profit and loss account		(495,043)	(495,039)
<b>Shareholders' funds</b>		<u>(495,041)</u>	<u>(495,037)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

  
D R Warner  
Director

Approved by the board on 29 March 2017

**Brand Express Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 June 2016**

**1 Accounting policies**

***Basis of preparing the accounts***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company meets its day-to-day working capital requirements through support given by Linfield Limited. That company has undertaken to continue to provide the necessary support for the next twelve months following the date of the signature of the company's balance sheet. On this basis, the directors consider it appropriate to prepare the accounts on the going concern basis. The accounts do not include any adjustments that would result from the withdrawal of the support by that company.

***Deferred taxation***

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

<b>2 Share capital</b>	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

**3 Ultimate parent company**

The directors consider that the ultimate parent undertaking and controlling related party of this company is Linfield Limited, a company incorporated in Nassau, Bahamas.