

Registered number  
02983759

**Brand Express Limited**

**Filleted Accounts**

**30 June 2017**

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COMPANIES HOUSE

**Brand Express Limited****Registered number:****02983759****Balance Sheet****as at 30 June 2017**

	Notes	2017 £	2016 £
<b>Current assets</b>			
Debtors	4	168,858	169,458
Cash at bank and in hand		<u>12,764</u>	<u>12,042</u>
		181,622	181,500
<b>Creditors: amounts falling due within one year</b>	5	(101,939)	(101,807)
<b>Net current assets</b>		<u>79,683</u>	<u>79,693</u>
<b>Total assets less current liabilities</b>		<u>79,683</u>	<u>79,693</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(574,734)	(574,734)
<b>Net liabilities</b>		<u>(495,051)</u>	<u>(495,041)</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		(495,053)	(495,043)
<b>Shareholder's funds</b>		<u>(495,051)</u>	<u>(495,041)</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.

The member has 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



D R Warner  
Director

Approved by the board on 28 March 2018

**Brand Express Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2017**

**1 Statutory information**

Brand Express Limited is a private company limited by shares and incorporated in England with the registration number 02983759. Its registered office is: Staddlestones, Yeovil Road, Halstock, Yeovil BA22 9RR.

**2 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 financial statements on the going concern basis. The financial statements do not include any adjustments that would result from the withdrawal of the support by that company.

**3 Employees**

The company had no employees during the year (2016: Nil)

<b>4 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Amounts owed by group undertakings and undertakings in which the company has a participating interest	29,601	29,601
Other debtors	139,257	139,857
	<u>168,858</u>	<u>169,458</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings and undertakings in which the company has a participating interest	27,884	27,884
Taxation and social security costs	123	4
Other creditors	73,932	73,919
	<u>101,939</u>	<u>101,807</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings and undertakings in which the company has a participating interest	<u>574,734</u>	<u>574,734</u>

**Brand Express Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2017**

**7 Controlling party**

The company's parent and ultimate controlling party is Linfield Limited, a company incorporated in Nassau, Bahamas, whose registered office is Saffrey Square Suite 205, Bank Lane, Nassau, Bahamas and whose principal place of business is 4 Bond Street, St Helier, Jersey JE2 3NT.

**8 Transition to FRS 102**

The company transitioned to FRS 102 from the previously extant United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities (UK GAP) on 1 July 2015. This transition has had no effect on figures reported in previous accounts.