

# Attire EMEA Limited

Unaudited Filleted Financial Statements  
for the Year Ended 31 May 2025

Ballards LLP  
Chartered Accountants  
11c Oakmoore Court  
Kingswood Road  
Hampton Lovett  
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Worcs  
WR9 0QH

# Attire EMEA Limited

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**Attire EMEA Limited**

**Company Information**

<b>Directors</b>	J L McNamee R B Pollock
<b>Registered office</b>	Unit 2450, Regents Court The Crescent Birmingham Business Park Birmingham B37 7YE
<b>Accountants</b>	Ballards LLP Chartered Accountants 11c Oakmoore Court Kingswood Road Hampton Lovett Droitwich Worcs WR9 0QH

## Attire EMEA Limited

(Registration number: 08069858)  
Balance Sheet as at 31 May 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	18,930	24,914
<b>Current assets</b>			
Stocks	<u>5</u>	3,162,014	2,600,679
Debtors	<u>6</u>	1,164,962	1,135,013
Cash at bank and in hand		<u>1,313,192</u>	<u>335,332</u>
		5,640,168	4,071,024
<b>Creditors: Amounts falling due within one year</b>	<u>7</u>	<u>(1,739,447)</u>	<u>(682,208)</u>
<b>Net current assets</b>		<u>3,900,721</u>	<u>3,388,816</u>
<b>Net assets</b>		<u>3,919,651</u>	<u>3,413,730</u>
<b>Capital and reserves</b>			
Called up share capital	<u>8</u>	3,535,811	3,535,811
Retained earnings		<u>383,840</u>	<u>(122,081)</u>
Shareholders' funds		<u>3,919,651</u>	<u>3,413,730</u>

For the financial year ending 31 May 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 26 August 2025 and signed on its behalf by:

.....  
R B Pollock  
Director

## **Attire EMEA Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025**

#### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:  
Unit 2450, Regents Court  
The Crescent  
Birmingham Business Park  
Birmingham  
B37 7YE  
England

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

##### **Foreign currency transactions and balances**

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

## Attire EMEA Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025

#### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold Property	25% Straight Line
Office Equipment	33% Straight Line

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## **Attire EMEA Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025**

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

#### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 16 (2024 - 15).

## Attire EMEA Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025

#### 4 Tangible assets

	Land and buildings £	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>			
At 1 June 2024	18,400	81,141	99,541
Additions	-	8,850	8,850
Disposals	-	(5,068)	(5,068)
At 31 May 2025	<u>18,400</u>	<u>84,923</u>	<u>103,323</u>
<b>Depreciation</b>			
At 1 June 2024	2,147	72,480	74,627
Charge for the year	5,136	5,790	10,926
Eliminated on disposal	-	(1,160)	(1,160)
At 31 May 2025	<u>7,283</u>	<u>77,110</u>	<u>84,393</u>
<b>Carrying amount</b>			
At 31 May 2025	<u><u>11,117</u></u>	<u><u>7,813</u></u>	<u><u>18,930</u></u>
At 31 May 2024	<u><u>16,253</u></u>	<u><u>8,661</u></u>	<u><u>24,914</u></u>

Included within the net book value of land and buildings above is £11,117 (2024 - £16,253) in respect of long leasehold land and buildings.

#### 5 Stocks

	2025 £	2024 £
Other inventories	<u>3,162,014</u>	<u>2,600,679</u>

#### 6 Debtors

	2025 £	2024 £
<b>Current</b>		
Trade debtors	1,053,853	1,091,522
Prepayments	74,151	11,105
Other debtors	36,958	32,386
	<u><u>1,164,962</u></u>	<u><u>1,135,013</u></u>

## Attire EMEA Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 May 2025

#### 7 Creditors

##### Creditors: amounts falling due within one year

	2025 £	2024 £
<b>Due within one year</b>		
Trade creditors	810,732	534,629
Taxation and social security	33,540	16,130
Accruals and deferred income	887,114	119,725
Other creditors	8,061	11,724
	1,739,447	682,208

#### 8 Share capital

##### Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary shares of £1 each	3,535,811	3,535,811	3,535,811	3,535,811
	3,535,811		3,535,811	

#### 9 Obligations under leases and hire purchase contracts

##### Operating leases

The total of future minimum lease payments is as follows:

	2025 £	2024 £
Not later than one year	58,498	58,498
Later than one year and not later than five years	131,620	185,244
	190,118	243,742

#### 10 Pension commitments

##### Amounts disclosed in the balance sheet

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £101,315 (2024: £96,294). Contributions totalling £6,909 (2024: £3,500) were payable to the fund at the balance sheet date and are included in creditors.

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.