

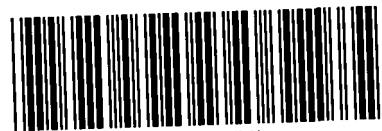
COMPANY NO 4677635

BRIGHT EYES (OPTICAL) LIMITED

ABBREVIATED ACCOUNTS

31ST MARCH, 2014

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COMPANIES HOUSE

**BRIGHT EYES (OPTICAL) LIMITED**

**ABBREVIATED BALANCE SHEET - 31ST MARCH, 2014**

	<u>Note</u>	<u>2014</u>	<u>2013</u>
Fixed Assets			
Tangible assets	2	2	2
Current Assets			
Stocks		8,000	9,700
Cash at bank and in hand		3,846	3,339
		<u>11,846</u>	<u>13,039</u>
Creditors: amounts falling due within one year		<u>6,753</u>	<u>7,095</u>
Net current (liabilities)/assets		5,093	5,944
Total assets less current liabilities		<u>£ 5,095</u>	<u>£ 5,946</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		<u>4,995</u>	<u>5,846</u>
Shareholders funds		<u>£ 5,095</u>	<u>£ 5,946</u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March, 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March, 2014 in accordance with Section 476 of the Companies Act 2006.

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 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 abbreviated accounts were approved by the board on 31st May, 2014 and signed on its behalf by:



K.D. Mitchell

BRIGHT EYES (OPTICAL) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31ST MARCH, 2014

1. Accounting policies

Basis of accounting

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

Turnover

Turnover represents amounts received and receivable for goods and services supplied to customers during the year.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery - 20% per annum straight line basis.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance-sheet date.

BRIGHT EYES (OPTICAL) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

YEAR ENDED 31ST MARCH, 2014

		<u>Plant and Machinery</u>
<b>2. <u>Tangible Fixed Assets</u></b>		
Cost		
At 31st March, 2013		10,247
Additions		0
Disposal		0
		<hr/>
At 31st March, 2014		10,247
		<hr/>
Depreciation		
At 31st March, 2013		10,245
On disposal		0
Charge for the year		0
		<hr/>
At 31st March, 2014		10,245
		<hr/>
Net Book Value		
At 31st March, 2014	£	2
		<hr/>
At 31st March, 2013	£	2
		<hr/>

	<u>2014</u>	<u>2013</u>
<b>3. <u>Share capital</u></b>		
Allotted, called up and fully paid 100 shares of £1 each	£ 100	£ 100
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