

Registration number 07775279

Brighton Lights Software Ltd

Unaudited Abbreviated Accounts

for the Period from 15 September 2011 to 30 September 2012

Blue Spire South LLP
Chartered Accountants
201 Dyke Road
Hove
East Sussex
BN3 1TL

WEDNESDAY



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12/06/2013
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Brighton Lights Software Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Brighton Lights Software Ltd
for the Period Ended 30 September 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Brighton Lights Software Ltd for the period ended 30 September 2012 set out on pages from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the Board of Directors of Brighton Lights Software Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Brighton Lights Software Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brighton Lights Software Ltd and its Board of Directors as a body for our work or for this report

It is your duty to ensure that Brighton Lights Software Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Brighton Lights Software Ltd. You consider that Brighton Lights Software Ltd is exempt from the statutory audit requirement for the period

We have not been instructed to carry out an audit or a review of the accounts of Brighton Lights Software Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

Blue Spire South LLP
Chartered Accountants
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BN3 1TL
13 June 2013

Brighton Lights Software Ltd
(Registration number: 07775279)
Abbreviated Balance Sheet at 30 September 2012

	Note	30 September 2012 £
Current assets		
Debtors		19,280
Cash at bank and in hand		24
		<u>19,304</u>
Creditors Amounts falling due within one year		<u>(18,068)</u>
Net assets		<u>1,236</u>
Capital and reserves		
Called up share capital	2	100
Profit and loss account		<u>1,136</u>
Shareholders' funds		<u>1,236</u>

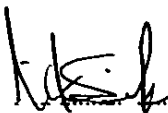
For the year ending 30 September 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Approved by the director on 12 June 2013


Mr N M Sedgwick
Director

Brighton Lights Software Ltd
Notes to the Abbreviated Accounts for the Period from 15 September 2011 to 30
September 2012

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Going concern

The director has considered the foreseeable future of the company and is unable to identify any material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern. As a result they have adopted the going concern basis of accounting.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Share capital

Allotted, called up and fully paid shares

	30 September 2012	
	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>

New shares allotted

During the period 100 Ordinary shares having an aggregate nominal value of £1 were allotted for an aggregate consideration of £100.

Brighton Lights Software Ltd
Notes to the Abbreviated Accounts for the Period from 15 September 2011 to 30
September 2012

..... *continued*

3 Related party transactions

Director's advances and credits

	15 September 2011 to 30 September 2012 Advance/ Credit £	15 September 2011 to 30 September 2012 Repaid £
Mr N M Sedgwick		
The company made a loan to Mr Sedgwick. Interest of £378 was charged at the official rate of interest of 4%	19,280	-