

Specialeyes Limited
ABBREVIATED ACCOUNTS
for the year ended
28 December 2013



Company Registration No. SC172064

INDEPENDENT AUDITOR'S REPORT TO SPECIALEYES LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Specialeyes Limited for the year ended 28 December 2013 prepared under section 396 of the Companies Act 2006.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

This report, including the opinion, has been prepared for and only for the company for the purpose of section 449 of the Companies Act 2006 and for no other purpose. To the fullest extent permitted by law, we do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



ALAN AITCHISON (Senior Statutory Auditor)
For and behalf of BAKER TILLY UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Breckenridge House
274 Sauchiehall Street
Glasgow G2 3EH

02/09/14

Specialeyes Limited
ABBREVIATED BALANCE SHEET
28 December 2013

	Notes	28 December 2013 £	29 December 2012 £
CURRENT ASSETS			
Debtors		1	1
TOTAL ASSETS		<u>1</u>	<u>1</u>
CAPITAL AND RESERVES			
Called up equity share capital	1	1	1
SHAREHOLDERS' FUNDS		<u>1</u>	<u>1</u>

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

These abbreviated accounts on pages 2 to 4 were approved by the director and authorised for issue on 1/5/14.....


D Moulds
Director

Specialeyes Limited

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

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

FINANCIAL INSTRUMENTS

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

TRADING

The company has not traded in the year.

Specialeyes Limited

NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 28 December 2013

1 SHARE CAPITAL

	28 December 2013	29 December 2012
	£	£
Allotted, called up and fully paid:		
1 Ordinary share of £1 each	<u>1</u>	<u>1</u>

2 GUARANTEES AND OTHER FINANCIAL COMMITMENTS

Pacific Shelf 1741 Ltd holds an unlimited intercompany cross guarantee between the company and the other group companies.

3 ULTIMATE PARENT COMPANY

The company's ultimate parent undertaking is DCM (Optical Holdings) Limited, a company incorporated in Scotland. A copy of that company's accounts is available from Companies House, 4th Floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, EH3 9FF. The company is controlled by D Mouldsdale.