

SPECIALEYES LIMITED
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
26 DECEMBER 2020



COMPANIES HOUSE

21 SEP 2021

EDINBURGH MAILBOX

SPECIALEYES LIMITED

COMPANY INFORMATION

Director	D Mouldsdaie
Company number	SC172064
Registered office	The Ca'd'oro 45 Gordon Street Glasgow G1 3PE

SPECIAL EYES LIMITED

DIRECTOR'S REPORT

FOR THE YEAR ENDED 26 DECEMBER 2020

The director presents their annual report and financial statements for the year ended 26 December 2020.

Principal activities

The company has not traded during the year and the director does not expect the company to trade in the forthcoming year.

Directors

The director who held office during the year and up to the date of signature of the financial statements was as follows:

D Mouldsdaie

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



.....
D Mouldsdaie
Director

23 April 2021

SPECIAL EYES LIMITED**STATEMENT OF FINANCIAL POSITION****AS AT 26 DECEMBER 2020**

		26 December 2020 £	28 December 2019 £
CURRENT ASSETS			
Debtors	2	1	1
TOTAL ASSETS		<u>1</u>	<u>1</u>
CAPITAL AND RESERVES			
Called up equity share capital	4	1	1
TOTAL EQUITY		<u>1</u>	<u>1</u>

For the financial year ended 26 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 23 April 2021 and are signed on its behalf by:



.....
D Mouldsdales
Director

SPECIAL EYES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 26 DECEMBER 2020

1 Accounting policies

Company information

Specialeyes Limited is a private company limited by shares incorporated in Scotland. The registered office is The Ca'd'oro, 45 Gordon Street, Glasgow, G1 3PE.

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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.

SPECIAL EYES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 26 DECEMBER 2020

2 Debtors

26 December 2020 £	28 December 2019 £
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Amounts owed by fellow group undertakings	1	1
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3 Called up share capital

26 December 2020 £	28 December 2019 £
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Ordinary share capital		
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Allotted, issued and fully paid		
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1 Ordinary of £1 each	1	1
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4 Control

The parent of the smallest group for which consolidated accounts are drawn up of which the company is a member is DCM (Optical Holdings) Limited, a company with a registered office at The Ca'd'oro, 45 Gordon Street, Glasgow, G1 3PE.