

Company Registration No 3983617 (England and Wales)

**BRULIMAR EYEWEAR LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2009**

WEDNESDAY



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30/06/2010

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COMPANIES HOUSE

Accounts  
D.C. APPROVED

# BRULIMAR EYEWEAR LIMITED

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# **BRULIMAR EYEWEAR LIMITED**

## **INDEPENDENT AUDITORS' REPORT TO BRULIMAR EYEWEAR LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of Brulimar Eyewear Limited for the year ended 30 September 2009 prepared under section 396 of the Companies Act 2006

This report is made solely to the company in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditors' report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

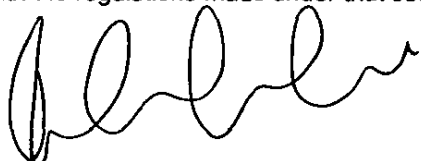
### **Respective responsibilities of directors and auditors**

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.

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 to be delivered 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.



**Paul Stansfield (Senior Statutory Auditor)  
for and on behalf of Cowgill Holloway LLP**

29 June 2010

**Chartered Accountants  
Statutory Auditor**

Regency House  
45 - 51 Chorley New Road  
Bolton  
BL1 4QR

# BRULIMAR EYEWEAR LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2009

	Notes	2009 £	£	2008 £	£
<b>Current assets</b>					
Stocks		-		145,566	
Debtors		275		-	
		<u>275</u>		<u>145,566</u>	
<b>Creditors: amounts falling due within one year</b>		-		(145,178)	
<b>Total assets less current liabilities</b>			<u>275</u>		<u>388</u>
<b>Capital and reserves</b>					
Called up share capital	2		2		2
Profit and loss account			<u>273</u>		<u>386</u>
<b>Shareholders' funds</b>			<u>275</u>		<u>388</u>

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board for issue on 29 June 2010

  
A Harris  
Director

Company Registration No. 3983617

# BRULIMAR EYEWEAR LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2009

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### 1 Accounting policies

#### 1.1 Accounting convention

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

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts  
Turnover is recognised on an accruals basis

#### 1.3 Stock

Work in progress is valued at the lower of cost and net realisable value

Cost represents expenditure incurred in bringing the stock to its present location and condition Net realisable value is based on selling price less further costs to completion and disposal

### 2 Share capital

	2009 £	2008 £
<b>Authorised</b>		
1,000 Ordinary Shares of £1 each	1,000	1,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>		
2 Ordinary Shares of £1 each	2	2
	<u>          </u>	<u>          </u>

### 3 Ultimate parent company

For the whole year the company has been controlled by its ultimate parent undertaking Brulimar Optical Group Limited, a company incorporated in the UK This company is controlled by H Librae