

REGISTERED NUMBER: 4472485 (England and Wales)

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2007
FOR
BRIGHTNESS LTD

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A15 04/06/2009 172
COMPANIES HOUSE

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A49 23/05/2009 8
COMPANIES HOUSE

BRIGHTNESS LTD

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2007**

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

BRIGHTNESS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2007

DIRECTORS: J Endzweig
J Neiderman

SECRETARY: Mrs E Endzweig

REGISTERED OFFICE: 1 Moresby Road
London
E5 9LE

REGISTERED NUMBER: 4472485 (England and Wales)

AUDITORS: Venitt and Greaves
Chartered Accountants
Registered Auditors
115 Craven Park Road
Stamford Hill
London
N15 6BL

**REPORT OF THE INDEPENDENT AUDITORS TO
BRIGHTNESS LTD
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set out on pages three to four, together with the financial statements of Brightness Ltd for the year ended 30 June 2007 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report 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

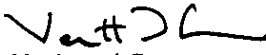
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's Report on Abbreviated Accounts in the United Kingdom" 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 Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.


Venitt and Greaves
Chartered Accountants
Registered Auditors
115 Craven Park Road
Stamford Hill
London
N15 6BL


16 July 2008

BRIGHTNESS LTD**ABBREVIATED BALANCE SHEET
30 JUNE 2007**


	30.6.07	30.6.06
	£	£
CURRENT ASSETS:		
Debtors	301,000	-
Cash at bank	3,093	-
	<u>304,093</u>	<u>-</u>
CREDITORS: Amounts falling due within one year	6,128	1,779
	<u>297,965</u>	<u>(1,779)</u>
NET CURRENT ASSETS/(LIABILITIES):		
TOTAL ASSETS LESS CURRENT LIABILITIES:	<u>£297,965</u>	<u>£(1,779)</u>
RESERVES:		
Profit and loss account	297,965	(1,779)
	<u>£297,965</u>	<u>£(1,779)</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 16 July 2008 and were signed on its behalf by:



J Endzweig - Director



J Neiderman - Director

The notes form part of these abbreviated accounts

BRIGHTNESS LTD

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2007**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.