

**BAY PHOTONICS LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2015**

Bay Photonics Ltd
Company No. 06274384
Abbreviated Balance Sheet 30 June 2015

		2015		2014	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		40,027		12,782
			40,027		12,782
CURRENT ASSETS					
Debtors		21,390		10,092	
Cash at bank and in hand		53,960		9,535	
		75,350		19,627	
Creditors: Amounts Falling Due Within One Year					
		(34,994)		(17,305)	
NET CURRENT ASSETS (LIABILITIES)			40,356		2,322
TOTAL ASSETS LESS CURRENT LIABILITIES					
			80,383		15,104
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(6,906)		-
NET ASSETS			73,477		15,104
CAPITAL AND RESERVES					
Called up share capital	3		20		2
Share premium account			34,982		-
Profit and Loss account			38,475		15,102
SHAREHOLDERS' FUNDS			73,477		15,104

Bay Photonics Ltd
Company No. 06274384
Abbreviated Balance Sheet (continued) 30 June 2015

For the year ending 30 June 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

Mr Glenn George

18/09/2015

Bay Photonics Ltd
Notes to the Abbreviated Accounts
For The Year Ended 30 June 2015

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

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 comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3 . Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
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1.4 . Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

2 . Tangible Assets

	Total
Cost	£
As at 1 July 2014	49,904
Additions	36,811
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As at 30 June 2015	86,715
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Depreciation	
As at 1 July 2014	37,122
Provided during the period	9,566
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As at 30 June 2015	46,688
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Net Book Value	
As at 30 June 2015	40,027
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As at 1 July 2014	12,782
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Bay Photonics Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 30 June 2015

3 . Share Capital

	Value	Number	2015	2014
	£		£	£
Allotted, called up and fully paid:				
Ordinary shares	1.000	18	18	2
		<u> </u>	<u> </u>	<u> </u>
Ordinary A shares	1.000	2	2	-
		<u> </u>	<u> </u>	<u> </u>
		<u> </u>	<u> </u>	<u> </u>
		20	20	2
		<u> </u>	<u> </u>	<u> </u>

	Nominal value	Number	Amount
	£		£
Shares issued during the period:			
Ordinary shares	1.000	16	16
		<u> </u>	<u> </u>
Ordinary A shares	1.000	2	2
		<u> </u>	<u> </u>
		<u> </u>	<u> </u>
		18	18
		<u> </u>	<u> </u>

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