

**REGISTERED NUMBER: 13508234 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST JULY 2023**

**FOR**

**JO BAREN EYEWEAR LTD**

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FOR THE YEAR ENDED 31ST JULY 2023**

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**JO BAREN EYEWEAR LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST JULY 2023**

**DIRECTORS:**

Mrs J Baren  
A M Baren

**REGISTERED OFFICE:**

Abacus House  
450 Warrington Road  
Culcheth  
Warrington  
Cheshire  
WA3 5QX

**REGISTERED NUMBER:**

13508234 (England and Wales)

**ACCOUNTANTS:**

Hunter Healey Limited  
Abacus House  
450 Warrington Road  
Culcheth  
Warrington  
Cheshire  
WA3 5QX

BALANCE SHEET  
31ST JULY 2023

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		12,925		17,165
<b>CURRENT ASSETS</b>					
Stocks		30,678		24,414	
Debtors	5	4,989		4,269	
Cash at bank		97,843		63,552	
		<u>133,510</u>		<u>92,235</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>80,826</u>		<u>79,920</u>	
<b>NET CURRENT ASSETS</b>			<u>52,684</u>		<u>12,315</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>65,609</u>		<u>29,480</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>65,509</u>		<u>29,380</u>
			<u>65,609</u>		<u>29,480</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued**  
**31ST JULY 2023**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 15th September 2023 and were signed on its behalf by:

Mrs J Baren - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JULY 2023**

**1. STATUTORY INFORMATION**

Jo Baren Eyewear Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST JULY 2023

## 4. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£**COST**

At 1st August 2022

23,071

Additions

492

At 31st July 2023

23,563**DEPRECIATION**

At 1st August 2022

5,906

Charge for year

4,732

At 31st July 2023

10,638**NET BOOK VALUE**

At 31st July 2023

12,925

At 31st July 2022

17,165

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Trade debtors

4,9894,269

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Trade creditors

3,892

4,794

Taxation and social security

12,657

4,123

Other creditors

64,27771,00380,82679,920

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
JO BAREN EYEWEAR LTD**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Jo Baren Eyewear Ltd for the year ended 31st July 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Jo Baren Eyewear Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Jo Baren Eyewear Ltd and state those matters that we have agreed to state to the Board of Directors of Jo Baren Eyewear Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jo Baren Eyewear Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Jo Baren Eyewear Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Jo Baren Eyewear Ltd. You consider that Jo Baren Eyewear Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Jo Baren Eyewear Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Hunter Healey Limited  
Abacus House  
450 Warrington Road  
Culcheth  
Warrington  
Cheshire  
WA3 5QX

Date: .....

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.