

Statement of Consent to Prepare Abridged Financial Statements

All of the members of Bryden Eyewear Limited have consented to the preparation of the abridged income statement and the abridged statement of financial position for the year ending 31 March 2017 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: NI628851

Bryden Eyewear Limited

Filleted Unaudited Abridged Financial Statements

31 March 2017

Bryden Eyewear Limited

Abridged Financial Statements

Year ended 31 March 2017

Contents

	Page
Abridged statement of financial position	1
Notes to the abridged financial statements	3

Bryden Eyewear Limited

Abridged Statement of Financial Position

31 March 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	5	13,506	14,767
Current assets			
Stocks		21,516	16,120
Debtors		16,041	15,968
Cash at bank and in hand		12,931	9,319
		50,488	41,407
Creditors: amounts falling due within one year		35,547	30,455
Net current assets		14,941	10,952
Total assets less current liabilities		28,447	25,719
Creditors: amounts falling due after more than one year		28,205	25,455
Net assets		242	264
Capital and reserves			
Called up share capital		100	100
Profit and loss account		142	164
Members funds		242	264

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged income statement has not been delivered. For the year ending 31 March 2017 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 of its abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

Bryden Eyewear Limited

Abridged Statement of Financial Position *(continued)*

31 March 2017

These abridged financial statements were approved by the board of directors and authorised for issue on 9 August 2017 , and are signed on behalf of the board by:

Mr A Bryden

Director

Company registration number: NI628851

Bryden Eyewear Limited

Notes to the Abridged Financial Statements

Year ended 31 March 2017

1. General information

The company is a private company limited by shares, registered in Northern Ireland. The address of the registered office is 61 Hospital Road, Omagh, BT79 0DA, Tyrone.

2. Statement of compliance

These abridged financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

(i) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss. The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

(ii) Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 February 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 6.

(iii) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and Machinery	-	20% reducing balance
Office Equipment	-	20% reducing balance

(iv) Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. Employee numbers

The average number of persons employed by the company during the year, including the directors, amounted to 4 (2016: 4).

5. Tangible assets

	£
Cost	
At 1 April 2016	52,175
Additions	2,115

At 31 March 2017	54,290

Depreciation	
At 1 April 2016	37,408
Charge for the year	3,376

At 31 March 2017	40,784

Carrying amount	
At 31 March 2017	13,506

At 31 March 2016	14,767

6. Transition to FRS 102

These are the first abridged financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 February 2015.

No transitional adjustments were required in equity or profit or loss for the period.

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.