

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 2019 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 2019

Bryden Eyewear Limited

Abridged Financial Statements

Year ended 31 March 2019

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Bryden Eyewear Limited

Abridged Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	5	8,643	10,804
Current assets			
Stocks		18,548	22,650
Debtors		20,021	28,470
Cash at bank and in hand		327	935
		<u>38,896</u>	<u>52,055</u>
Creditors: amounts falling due within one year		33,288	43,939
		<u>5,608</u>	<u>8,116</u>
Net current assets		14,251	18,920
Total assets less current liabilities		16,980	30,778
Creditors: amounts falling due after more than one year		(2,729)	(11,858)
Net liabilities		100	100
Capital and reserves		(2,829)	(11,958)
Called up share capital			
Profit and loss account			
Members deficit		(2,729)	(11,858)

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 2019 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 2019

These abridged financial statements were approved by the board of directors and authorised for issue on 23 December 2019 , 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 2019

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) 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
Fixtures and Fittings	-	20% reducing balance
Office Equipment	-	20% reducing balance

(iii) Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

4.Employee numbers

The average number of persons employed by the company during the year, including the directors, amounted to 3 (2018: 4).

5. Tangible assets

	£
Cost	
At 1 April 2018 and 31 March 2019	54,290

Depreciation	
At 1 April 2018	43,486
Charge for the year	2,161

At 31 March 2019	45,647

Carrying amount	
At 31 March 2019	8,643

At 31 March 2018	10,804

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.