

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2014
FOR
BRIGHTEN UP YOUR HOME LIMITED

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FOR THE YEAR ENDED 30 JUNE 2014**

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BRIGHTEN UP YOUR HOME LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2014**

DIRECTOR: Ms L Nguyen

SECRETARY: Nominee Secretary Limited

REGISTERED OFFICE: 36 Baker Steet
Brighton
BN1 4JN

REGISTERED NUMBER: 06623607 (England and Wales)

ACCOUNTANTS: Chisnall Comer Ismail & Co
Chartered Accountants
Maria House
35 Millers Road
Brighton
East Sussex
BN1 5NP

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
BRIGHTEN UP YOUR HOME LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brighten Up Your Home Limited for the year ended 30 June 2014 which comprise the Profit and Loss Account, the 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 at icaew.com/membershandbook.

This report is made solely to the director of Brighten Up Your Home Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brighten Up Your Home Limited and state those matters that we have agreed to state to the director of Brighten Up Your Home Limited in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Brighten Up Your Home Limited 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 Brighten Up Your Home Limited. You consider that Brighten Up Your Home Limited 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 Brighten Up Your Home Limited. 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.

Chisnall Comer Ismail & Co
Chartered Accountants
Maria House
35 Millers Road
Brighton
East Sussex
BN1 5NP

15 June 2015

ABBREVIATED BALANCE SHEET
30 JUNE 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Investment property	2		419,174		419,174
CURRENT ASSETS					
Cash at bank		4,046		25,581	
CREDITORS					
Amounts falling due within one year		<u>432,264</u>		<u>457,732</u>	
NET CURRENT LIABILITIES			<u>(428,218)</u>		<u>(432,151)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(9,044)</u>		<u>(12,977)</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>(9,045)</u>		<u>(12,978)</u>
SHAREHOLDERS' FUNDS			<u>(9,044)</u>		<u>(12,977)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 15 June 2015 and were signed by:

Ms L Nguyen - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2014**

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 April 2008).

Turnover

Turnover represents rent receivable.

Investment property

Investment properties are stated at open market value. The valuations are carried out annually by the company's director in accordance with Financial Reporting Standard for Smaller Entities (effective April 2008). Surpluses or deficits arising on revaluation are dealt with through the revaluation reserves.

In accordance with FRSSE 2008 no depreciation or amortisation is provided in respect of the investment properties. This treatment is a departure from the requirements of the Companies Act 2006 that depreciation is charged to write off the value of the investment properties, less any residual value, systematically over the assets' useful economic life. However these properties are not held for consumption but for investment and the director considers that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the accounts to give a true and fair view.

Deferred tax

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

Going concern

The company is reliant on the support of the director to continue trading. There are no indications that this support will not continue and as such the accounts have been prepared on a going concern basis.

2. INVESTMENT PROPERTY

	Total £
COST	
At 1 July 2013	
and 30 June 2014	<u>419,174</u>
NET BOOK VALUE	
At 30 June 2014	<u>419,174</u>
At 30 June 2013	<u>419,174</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

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.