Registered Number: 12432607

G N OPTICS LTD

Unaudited Financial Statements

Period of accounts

Start date: 31 January 2024

End date: 31 January 2025

G N OPTICS LTD
Contents Page
For the Period 31 January 2024 to 31 January 2025

Accountants' report

Statement of financial position

Notes to the financial statements

G N OPTICS LTD
Accountants' Report
For the Period 31 January 2024 to 31 January 2025

Accountant's report

You consider that the company is exempt from an audit for the year ended 31 January 2025 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Marneros Marcus & Co Limited

31 January 2025

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Marneros Marcus & Co Limited
First Floor Hagley Court
40 Vicarage Road Edgbaston
Birmingham
B153EZ

30 October 2025

Registered Number: 12432607

G N OPTICS LTD
Statement of Financial Position
As at 31 January 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	3	999	-
		999	**-**
Current assets			
Debtors	4	30,700	34,258
Cash at bank and in hand		791	100
		31,491	**34,358**
Creditors: amount falling due within one year	5	(20,692)	(21,318)
Net current assets		**10,799**	**13,040**
Total assets less current liabilities		11,798	13,040
Creditors: amount falling due after more than one year	6	(7,696)	(12,391)
Net assets		**4,102**	**649**
Capital and reserves			
Called up share capital		100	100
Profit and loss account		4,002	549
Shareholders' funds		**4,102**	**649**

For the period ended 31 January 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the director on 30 October 2025 and were signed by:

George Nicholas Panos Louvieris
Director

G N OPTICS LTD
Notes to the Financial Statements
For the Period 31 January 2024 to 31 January 2025

General Information

G N Optics Ltd is a private company, limited by shares, registered in , registration number 12432607, registration address Hagley Court First Floor, 40 Vicarage Road, Birmingham, B15 3EZ.

The presentation currency is £ sterling.

1. **Accounting policies**

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

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

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.
The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.
Current and deferred tax assets and liabilities are not discounted

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	20% Straight Line

2. Average number of employees

Average number of employees during the year was 0 (2024 : 1).

3. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	**Total**
	£	**£**
At 31 January 2024	-	-
Additions	1,249	1,249
Disposals	-	-
At 31 January 2025	**1,249**	**1,249**
Depreciation		
At 31 January 2024	-	-
Charge for period	250	250
On disposals	-	-
At 31 January 2025	**250**	**250**
Net book values		
Closing balance as at 31 January 2025	**999**	**999**
Opening balance as at 31 January 2024	**-**	**-**

4. Debtors: amounts falling due within one year

	2025	2024
	£	£
Trade Debtors	-	2,053
Prepayments & Accrued Income	-	585
Other Debtors	-	8,828
Directors' Current Accounts	18,590	22,792
	18,590	**34,258**

The Director's Account was repaid in full within nine months after the year end.

4. Debtors: amounts falling due after one year

	2025	2024
	£	£
S455 CTA	12,110	-
	12,110	**-**

5. Creditors: amount falling due within one year

	2025	2024
	£	£
Bank Loans & Overdrafts	-	770
Corporation Tax	19,551	18,148
Accrued Expenses	1,141	2,400
	20,692	**21,318**

6. Creditors: amount falling due after more than one year

	2025	2024
	£	£
Bank Loans & Overdrafts (secured)	7,696	12,391
	7,696	**12,391**

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.