Registered Number: 12432607

G N OPTICS LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 February 2025

End date: 31 January 2026

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Accountant's report

You consider that the company is exempt from an audit for the year ended 31 January 2026 . 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 2026

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

29 October 2026

Registered Number: 12432607

G N OPTICS LTD
Statement of Financial Position
As at 31 January 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible fixed assets	3	749	999
		749	**999**
Current assets			
Debtors	4	57,279	30,700
Cash at bank and in hand		2,839	791
		60,118	**31,491**
Creditors: amount falling due within one year	5	(33,511)	(20,692)
Net current assets		**26,607**	**10,799**
Total assets less current liabilities		27,356	11,798
Creditors: amount falling due after more than one year	6	(8,659)	(7,696)
Net assets		**18,697**	**4,102**
Capital and reserves			
Called up share capital		100	100
Profit and loss account		18,597	4,002
Shareholders' funds		**18,697**	**4,102**

For the year ended 31 January 2026 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 year 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 29 October 2026 and were signed by:

Mr George Nicholas Panos Louvieris
Director

G N OPTICS LTD
Notes to the Financial Statements
For the year ended 31 January 2026

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.

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

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 period was 0 (2025 : 0).

3. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	Total
	£	£
At 01 February 2025	1,249	1,249
Additions	-	-
Disposals	-	-
At 31 January 2026	**1,249**	**1,249**
Depreciation		
At 01 February 2025	250	250
Charge for year	250	250
On disposals	-	-
At 31 January 2026	**500**	**500**
Net book values		
Closing balance as at 31 January 2026	**749**	**749**
Opening balance as at 01 February 2025	**999**	**999**

4. Debtors: amounts falling due within one year

	2026	2025
	£	£
Directors' Current Accounts	45,169	18,590
	45,169	**18,590**

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

4. Debtors: amounts falling due after one year

	2026	2025
	£	£
S455 CTA	12,110	12,110
	12,110	**12,110**

5. Creditors: amount falling due within one year

	2026	2025
	£	£
Corporation Tax	33,570	19,551
Accrued Expenses	(59)	1,141
	33,511	**20,692**

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

	2026	2025
	£	£
Bank Loans & Overdrafts (secured)	8,659	7,696
	8,659	**7,696**

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.