

Registered Number 04420607

J S Optical Ltd

Abbreviated Accounts

30 April 2009

J S Optical Ltd

Registered Number 04420607

Company Information

Registered Office:

Ashton House
Chadwick Street
Moreton
Wirral
CH47

Balance Sheet as at 30 April 2009

	Notes	2009 £	2008 £
Fixed assets			
Intangible	2	21,600	28,800
Tangible	3	105,496	55,664
		<u>127,096</u>	<u>84,464</u>
Current assets			
Stocks		4,250	4,250
Debtors		333,194	164,644
Cash at bank and in hand		131,753	190,441
Total current assets		<u>469,197</u>	<u>359,335</u>
Creditors: amounts falling due within one year		(163,953)	(138,097)
Net current assets (liabilities)		305,244	221,238
Total assets less current liabilities		<u>432,340</u>	<u>305,702</u>
Creditors: amounts falling due after more than one year		(48,273)	0
Provisions for liabilities		(11,436)	(5,354)
Total net assets (liabilities)		<u>372,631</u>	<u>300,348</u>
Capital and reserves			
Called up share capital	4	200	200
Profit and loss account		372,431	300,148
Shareholders funds		<u>372,631</u>	<u>300,348</u>

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- a. For the year ending 30 April 2009 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
 - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
 - c. The directors acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; and
 - ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
 - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 28 January 2010

And signed on their behalf by:
J L Sawyer, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 30 April 2009

1 Accounting policies**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of ten years.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Improvements to property	10% on reducing balance
Plant and machinery	15% on reducing balance
Fixtures and fittings	15% on reducing balance
Computer equipment	25% on reducing balance

2 Intangible fixed assets

Cost Or Valuation	£
At 30 April 2008	<u>72,000</u>
At 30 April 2009	<u>72,000</u>
Depreciation	
At 30 April 2008	43,200
Charge for year	<u>7,200</u>
At 30 April 2009	<u>50,400</u>
Net Book Value	
At 30 April 2008	28,800
At 30 April 2009	<u>21,600</u>

3 Tangible fixed assets

Cost	Total
	£
At 30 April 2008	102,574
additions	<u>70,052</u>
At 30 April 2009	<u>172,626</u>
Depreciation	

At 30 April 2008		46,910
Charge for year	-	<u>20,220</u>
At 30 April 2009	-	<u>67,130</u>

Net Book Value

At 30 April 2008		55,664
At 30 April 2009	-	<u>105,496</u>

4 Share capital

	2009	2008
	£	£
Authorised share capital:		
Allotted, called up and fully paid:		
100 'A' Ordinary shares of £1 each	100	100
100 'B' Ordinary shares of £1 each	100	100