

REGISTERED NUMBER: 04420607 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2011

FOR

J S OPTICAL LTD

WEDNESDAY



A10AJ33M

A42

11/01/2012

#23

COMPANIES HOUSE

CONTENTS OF THE ABBREVIATED ACCOUNTS
for the year ended 30 APRIL 2011

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	6

J S OPTICAL LTD

COMPANY INFORMATION
for the year ended 30 APRIL 2011

DIRECTOR: J L Sawyer

SECRETARY: Ms L C Green

REGISTERED OFFICE. Chester House
Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire
CH65 9HQ

REGISTERED NUMBER: 04420607 (England and Wales)

ACCOUNTANTS: Morris & Co
Chester House
Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire
CH65 9HQ

J S OPTICAL LTD (REGISTERED NUMBER: 04420607)**ABBREVIATED BALANCE SHEET**
30 APRIL 2011

	Notes	2011 £	2010 £
FIXED ASSETS			
Intangible assets	2	7,200	14,400
Tangible assets	3	121,536	100,132
		<u>128,736</u>	<u>114,532</u>
CURRENT ASSETS			
Stocks		4,500	4,500
Debtors		313,718	241,274
Cash at bank and in hand		155,153	236,599
		<u>473,371</u>	<u>482,373</u>
CREDITORS			
Amounts falling due within one year		188,259	177,700
		<u>188,259</u>	<u>177,700</u>
NET CURRENT ASSETS		<u>285,112</u>	<u>304,673</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>413,848</u>	<u>419,205</u>
CREDITORS			
Amounts falling due after more than one year		(17,953)	(26,961)
PROVISIONS FOR LIABILITIES		<u>(14,493)</u>	<u>(16,621)</u>
NET ASSETS		<u><u>381,402</u></u>	<u><u>375,623</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	200	200
Profit and loss account		381,202	375,423
		<u>381,402</u>	<u>375,623</u>
SHAREHOLDERS' FUNDS		<u><u>381,402</u></u>	<u><u>375,623</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2011

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2011 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for

- 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

The notes form part of these abbreviated accounts

J S OPTICAL LTD (REGISTERED NUMBER: 04420607)

ABBREVIATED BALANCE SHEET - continued
30 APRIL 2011

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

09/01/2012

and were signed by

A handwritten signature in black ink, appearing to be 'J L Sawyer', written over a series of horizontal lines.

J L Sawyer - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 30 APRIL 2011

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 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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

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

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

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2010 and 30 April 2011	<u>72,000</u>
AMORTISATION	
At 1 May 2010	57,600
Charge for year	<u>7,200</u>
At 30 April 2011	<u>64,800</u>
NET BOOK VALUE	
At 30 April 2011	<u>7,200</u>
At 30 April 2010	<u>14,400</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 30 APRIL 2011

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2010	186,548
Additions	45,365
At 30 April 2011	231,913
DEPRECIATION	
At 1 May 2010	86,417
Charge for year	23,960
At 30 April 2011	110,377
NET BOOK VALUE	
At 30 April 2011	121,536
At 30 April 2010	100,131

4 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value	2011 £	2010 £
100	A Ordinary	£1	100	100
100	B Ordinary	£1	100	100
			200	200

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
J S OPTICAL LTD

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 two to five) 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 J S Optical Ltd for the year ended 30 April 2011 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 J S Optical Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of J S Optical Ltd and state those matters that we have agreed to state to the director of J S Optical Ltd 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 J S Optical Ltd 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 J S Optical Ltd. You consider that J S Optical Ltd 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 J S Optical Ltd. 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.

Morris & Co
Chester House
Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire
CH65 9HQ

Date 10-1-2012