

Registered Number 04420607

J. S. OPTICAL LIMITED

Abbreviated Accounts

30 April 2012

Balance Sheet as at 30 April 2012

	Notes	2012	2011
		£	£
Fixed assets			
Intangible	2		7,200
Tangible	3	<u>102,518</u>	<u>121,538</u>
Total fixed assets		102,518	128,738
Current assets			
Stocks		4,500	4,500
Debtors		306,617	313,718
Cash at bank and in hand		98,271	155,153
Total current assets		<u>409,388</u>	<u>473,371</u>
Creditors: amounts falling due within one year		(178,957)	(188,259)
Net current assets		230,431	285,112
Total assets less current liabilities		<u>332,949</u>	<u>413,850</u>
Creditors: amounts falling due after one year		(8,945)	(17,953)
Provisions for liabilities and charges		(14,493)	(14,493)
Total net Assets (liabilities)		309,511	381,404
Capital and reserves			
Called up share capital		200	200
Profit and loss account		<u>309,311</u>	<u>381,204</u>
Shareholders funds		<u>309,511</u>	<u>381,404</u>

- a. For the year ending 30 April 2012 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 2013

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 2012

1 Accounting policies

The accounts 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 the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Depreciation

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

Improvements to property	10.00% Reducing Balance
Plant and Machinery	15.00% Reducing Balance
Fixtures and Fittings	15.00% Reducing Balance
Motor vehicles	25.00% Reducing Balance
Computer equipment	25.00% Reducing Balance

2 Intangible fixed assets

Cost Or Valuation	£
At 30 April 2011	72,000
At 30 April 2012	<u>72,000</u>

Depreciation	
At 30 April 2011	64,800
Charge for year	7,200
At 30 April 2012	<u>72,000</u>

Net Book Value	
At 30 April 2011	7,200

3 Tangible fixed assets

Cost	£
At 30 April 2011	231,913
additions	748
disposals	
revaluations	
transfers	
At 30 April 2012	<u>232,661</u>

Depreciation

At 30 April 2011	110,375
Charge for year on disposals	19,768
At 30 April 2012	<u>130,143</u>

Net Book Value	
At 30 April 2011	121,538
At 30 April 2012	<u>102,518</u>

4 **Related party disclosures**

Mr J L Sawyer, is also a director of The Factory Opticians Limited. The balance on the intercompany account with The Factory Opticians Limited as at 30 April 2012 was 77,295 (£2011- £70,194). The company paid electricity and van expenses totalling £7,100 on behalf of The Factory Opticians Limited.

5 **Enter additional note title here**

The company is controlled by the director, Mr J L Sawyer.