

Registered Number 06421821

HARRIS OPTICIANS LIMITED

Abbreviated Accounts

31 December 2012

Abbreviated Balance Sheet as at 31 December 2012

	Notes	31/12/2012	31/10/2011
		£	£
Fixed assets			
Intangible assets	2	353,333	-
Tangible assets	3	10,496	-
		<u>363,829</u>	<u>-</u>
Current assets			
Stocks		49,585	-
Debtors		12,173	1
Cash at bank and in hand		25,006	-
		<u>86,764</u>	<u>1</u>
Creditors: amounts falling due within one year		(385,164)	0
Net current assets (liabilities)		<u>(298,400)</u>	<u>1</u>
Total assets less current liabilities		<u>65,429</u>	<u>1</u>
Total net assets (liabilities)		<u>65,429</u>	<u>1</u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		65,428	0
Shareholders' funds		<u>65,429</u>	<u>1</u>

- For the year ending 31 December 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30 September 2013

And signed on their behalf by:

J N Harris, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

Income is recognised on an accruals basis according to delivery of goods and services supplied.

Tangible assets depreciation policy

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

Plant and machinery - 15% on reducing balance

Fixtures and fittings - 25% on reducing balance

Intangible assets amortisation policy

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of ten years.

Other accounting policies

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

2 Intangible fixed assets

	£
Cost	
At 1 November 2011	-
Additions	400,000
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>400,000</u>
Amortisation	
At 1 November 2011	-
Charge for the year	46,667
On disposals	-
At 31 December 2012	<u>46,667</u>
Net book values	

At 31 December 2012	<u>353,333</u>
At 31 October 2011	<u>-</u>

3 **Tangible fixed assets**

	£
Cost	
At 1 November 2011	-
Additions	14,589
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>14,589</u>
Depreciation	
At 1 November 2011	-
Charge for the year	4,093
On disposals	-
At 31 December 2012	<u>4,093</u>
Net book values	
At 31 December 2012	<u>10,496</u>
At 31 October 2011	<u>-</u>

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>31/12/2012</i>	<i>31/10/2011</i>
	£	£
1 Ordinary shares of £1 each	1	1

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