REGISTERED NUMBER: 08063148 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2016

FOR

JULIAN BERSON OPTICIANS LIMITED

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FOR THE YEAR ENDED 30 JUNE 2016

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JULIAN BERSON OPTICIANS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2016

DIRECTOR:	J Berson
REGISTERED OFFICE:	Elmville House 305 Roundhay Road Leeds West Yorkshire LS8 4HT
REGISTERED NUMBER:	08063148 (England and Wales)
ACCOUNTANTS:	WHS Accountants Limited Chartered Accountants Elmville House 305 Roundhay Road Leeds West Yorkshire LS8 4HT

ABBREVIATED BALANCE SHEET
30 JUNE 2016

	Notes	2016 £	2016 £	2015 £	2015 £
FIXED ASSETS					
Intangible assets	2		**240,000**		255,000
Tangible assets	3		**32,064**		29,186
			272,064		284,186
CURRENT ASSETS					
Stocks		**17,675**		13,845	
Debtors		**16,479**		15,769	
Cash at bank and in hand		**102,576**		39,361	
		136,730		68,975	
CREDITORS					
Amounts falling due within one year		**52,867**		72,476	
NET CURRENT ASSETS/(LIABILITIES)			**83,863**		(3,501)
TOTAL ASSETS LESS CURRENT LIABILITIES			**355,927**		280,685
CAPITAL AND RESERVES					
Called up share capital	4		**1,000**		1,000
Profit and loss account			**354,927**		279,685
SHAREHOLDERS' FUNDS			**355,927**		280,685

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 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 1 December 2016 and were signed by:

J Berson - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2016

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 January 2015).

Turnover
Turnover represents amounts chargeable for goods and services supplied during the period excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of twenty years.

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

Equipment	- 25% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 25% 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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2015 and 30 June 2016	**300,000**
AMORTISATION	
At 1 July 2015	**45,000**
Amortisation for year	**15,000**
At 30 June 2016	**60,000**
NET BOOK VALUE	
At 30 June 2016	**240,000**
At 30 June 2015	255,000

continued...

3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 July 2015	**48,658**
Additions	**10,141**
At 30 June 2016	**58,799**
DEPRECIATION	
At 1 July 2015	**19,472**
Charge for year	**7,263**
At 30 June 2016	**26,735**
NET BOOK VALUE	
At 30 June 2016	**32,064**
At 30 June 2015	29,186

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2016**	2015
			£	£
1,000	Ordinary	£1	**1,000**	1,000

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.