
MPH OPTICAL LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 JANUARY 2023

MPH OPTICAL LIMITED
REGISTERED NUMBER: 10856484

BALANCE SHEET
AS AT 31 JANUARY 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	4	848,675	848,675
Current assets			
Cash at bank and in hand		87,005	45,880
Creditors: amounts falling due within one year	5	(935,550)	(894,425)
Net current liabilities		(848,545)	(848,545)
Net assets		130	130
Capital and reserves			
Called up share capital		130	130

For the year ended 31 January 2023 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 15 August 2023.

H L Shooter

Director

The notes on pages 2 to 3 form part of these financial statements.

MPH OPTICAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

1. General information

MPH Optical Limited is a private company limited by shares, registration number 10856484, and incorporated in England. Its registered office is Cromwell House, 68 West Gate, Mansfield, Nottinghamshire, NG18 1RR.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.3 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2023	2022
	No.	No.
Management	<u>3</u>	<u>3</u>

4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 February 2022	<u>848,675</u>
At 31 January 2023	<u><u>848,675</u></u>

MPH OPTICAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

5. Creditors: Amounts falling due within one year

	2023 £	2022 £
Amounts owed to group undertakings	922,040	808,142
Other creditors	13,510	86,283
	<u>935,550</u>	<u>894,425</u>

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.