
MPH OPTICAL LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 JANUARY 2024

MPH OPTICAL LIMITED
REGISTERED NUMBER: 10856484

BALANCE SHEET
AS AT 31 JANUARY 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	3	848,675	848,675
Current assets			
Debtors: amounts falling due within one year		9,114	-
Cash at bank and in hand		78,275	87,005
Creditors: amounts falling due within one year	5	(935,934)	(935,550)
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 2024 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 26 June 2024.

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 2024**

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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Exemption from preparing consolidated financial statements

The company, and the group headed by it, qualify as small as set out in section 383 of the Companies Act 2006 and the parent and group are considered eligible for the exemption to prepare consolidated accounts.

2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

3. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 February 2023	848,675
At 31 January 2024	848,675

4. Debtors

	2024 £	2023 £
Other debtors	9,114	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

4. Debtors (continued)

Included within other debtors due within one year are loans to 3 directors, amounting to 9,114 (2023 - £NIL). Amounts repaid during the year totalled £NIL. The main conditions were as follows:

The loans are interest free and repayable on demand.

5. Creditors: Amounts falling due within one year

	2024 £	2023 £
Amounts owed to group undertakings	935,934	922,040
Other creditors	-	13,510
	<u>935,934</u>	<u>935,550</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.