OPTIMUM EYECARE LTD

Company Registration Number:
SC344744 (Scotland)

Abbreviated (Unaudited) Accounts

Period of accounts

Start date: 01st July 2011

End date: 30th June 2012

SUBMITTED

OPTIMUM EYECARE LTD

Company Information
for the Period Ended 30th June 2012

Director:	TOKONI HARRY PAUL STEVENSON
Registered office:	8 North Gyle Drive Edinburgh EH12 8JN GB-SCT
Company Registration Number:	SC344744 (Scotland)

OPTIMUM EYECARE LTD

Abbreviated Balance sheet
As at 30th June 2012

	Notes	2012 £	2011 £
Fixed assets			
Intangible assets:		**0**	0
Tangible assets:		**0**	11
Total fixed assets:		**0**	11
Current assets			
Debtors:		**283**	283
Cash at bank and in hand:		**38**	864
Total current assets:		**321**	1,147
Creditors			
Creditors: amounts falling due within one year		**7,035**	7,028
Net current assets (liabilities):		**(6,714)**	(5,881)
Total assets less current liabilities:		**(6,714)**	(5,870)
Creditors: amounts falling due after more than one year:		**7,241**	8,151
Total net assets (liabilities):		**(13,955)**	(14,021)

The notes form part of these financial statements

OPTIMUM EYECARE LTD

Abbreviated Balance sheet
As at 30th June 2012
continued

	Notes	2012 £	2011 £
Capital and reserves			
Profit and Loss account:		**(13,955)**	(14,021)
Total shareholders funds:		**(13,955)**	(14,021)

For the year ending 30 June 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.

The financial statements were approved by the Board of Directors on 02 March 2013

SIGNED ON BEHALF OF THE BOARD BY:

Name: TOKONI HARRY
Status: Director

The notes form part of these financial statements

OPTIMUM EYECARE LTD

Notes to the Abbreviated Accounts for the Period Ended 30th June 2012

1. Accounting policies

Basis of measurement and preparation of accounts

Basis of accounting The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover policy

Turnover The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Tangible fixed assets depreciation policy

Fixed assets All fixed assets are initially recorded at cost.

Intangible fixed assets amortisation policy

Amortisation Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows: Goodwill - 10% straight line

Other accounting policies

Deferred taxation The Company makes provision for deferred taxation when there is a reasonable probability that it will arise within the foreseeable future. Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date. Financial instruments Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

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.