Registered number
SC452004

Capital Optics Ltd

Abbreviated Accounts

31 July 2014

Capital Optics Ltd

Registered number: SC452004

Abbreviated Balance Sheet

as at 31 July 2014

	Notes		2014
			£
Fixed assets			
Intangible assets	2		92,000
Tangible assets	3		2,090
			94,090
Current assets			
Stocks		500	
Debtors		60,543	
Cash at bank and in hand		82,969	
		144,012	
Creditors: amounts falling due within one year		(189,889)	
Net current liabilities			(45,877)
Net assets			48,213
Capital and reserves			
Called up share capital	4		100
Profit and loss account			48,113
Shareholder's funds			48,213

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Raymond Baxter

Director

Approved by the board on 20 February 2015

Capital Optics Ltd

Notes to the Abbreviated Accounts

for the year ended 31 July 2014

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Intangible fixed assets

	£
Cost	
Additions	115,000
At 31 July 2014	115,000
Amortisation	
Provided during the year	23,000
At 31 July 2014	23,000
Net book value	
At 31 July 2014	92,000

3 Tangible fixed assets

	£
Cost	
Additions	2,612
At 31 July 2014	2,612
Depreciation	
Charge for the year	522
At 31 July 2014	522
Net book value	

At 31 July 2014	2,090

4 Share capital	Nominal value	2014 Number	2014 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	100	100

	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	100	100

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