

**Registered Number 04420607**

**J. S. OPTICAL LIMITED**

**Abbreviated Accounts**

**30 April 2015**

## Abbreviated Balance Sheet as at 30 April 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Called up share capital not paid</b>		100	100
<b>Fixed assets</b>			
Tangible assets	2	137,416	141,763
		<u>137,416</u>	<u>141,763</u>
<b>Current assets</b>			
Stocks		4,500	4,500
Debtors		478,655	489,012
Cash at bank and in hand		61,420	77,624
		<u>544,575</u>	<u>571,136</u>
<b>Prepayments and accrued income</b>		2,750	2,750
<b>Creditors: amounts falling due within one year</b>		(288,810)	(299,918)
<b>Net current assets (liabilities)</b>		<u>258,515</u>	<u>273,968</u>
<b>Total assets less current liabilities</b>		<u>396,031</u>	<u>415,831</u>
<b>Creditors: amounts falling due after more than one year</b>		(8,839)	(5,506)
<b>Provisions for liabilities</b>		(14,493)	(14,493)
<b>Accruals and deferred income</b>		(2,040)	(2,040)
<b>Total net assets (liabilities)</b>		<u>370,659</u>	<u>393,792</u>
<b>Capital and reserves</b>			
Called up share capital	3	200	200
Profit and loss account		370,459	393,592
<b>Shareholders' funds</b>		<u>370,659</u>	<u>393,792</u>

- For the year ending 30 April 2015 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.

Approved by the Board on 25 November 2015

And signed on their behalf by:

**J Sawyer, Director**

## Notes to the Abbreviated Accounts for the period ended 30 April 2015

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

and derives from the provision of goods falling within the company's ordinary activities.

**Tangible assets depreciation policy**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Improvements to property - 10% reducing balance

Plant and machinery - 15% reducing balance

Fixtures, fittings and equipment - 15% reducing balance

Motor vehicles - 25% reducing balance

Computer equipment - 25% reducing balance

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 May 2014	319,874
Additions	22,394
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2015	<u>342,268</u>
<b>Depreciation</b>	
At 1 May 2014	178,111
Charge for the year	26,741
On disposals	-
At 30 April 2015	<u>204,852</u>
<b>Net book values</b>	
At 30 April 2015	<u>137,416</u>
At 30 April 2014	<u>141,763</u>

## 3 Called Up Share Capital

Allotted, called up and fully paid:

2015	2014
£	£

100 A Ordinary shares of £1 each	100	100
100 B Ordinary shares of £1 each	100	100

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