

Registered Number 04420607

J. S. OPTICAL LIMITED

Abbreviated Accounts

30 April 2016

Abbreviated Balance Sheet as at 30 April 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	229,520	137,428
		<u>229,520</u>	<u>137,428</u>
Current assets			
Stocks		4,500	4,500
Debtors		382,751	478,743
Cash at bank and in hand		53,363	61,420
		<u>440,614</u>	<u>544,663</u>
Prepayments and accrued income		2,750	2,750
Creditors: amounts falling due within one year		(206,547)	(288,810)
Net current assets (liabilities)		<u>236,817</u>	<u>258,603</u>
Total assets less current liabilities		<u>466,337</u>	<u>396,031</u>
Creditors: amounts falling due after more than one year		(63,901)	(8,839)
Provisions for liabilities		(14,493)	(14,493)
Accruals and deferred income		(2,040)	(2,040)
Total net assets (liabilities)		<u>385,903</u>	<u>370,659</u>
Capital and reserves			
Called up share capital	3	200	200
Profit and loss account		385,703	370,459
Shareholders' funds		<u>385,903</u>	<u>370,659</u>

- For the year ending 30 April 2016 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 30 November 2016

And signed on their behalf by:

J Sawyer, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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

	£
Cost	
At 1 May 2015	342,278
Additions	145,678
Disposals	(2,041)
Revaluations	-
Transfers	-
At 30 April 2016	<u>485,915</u>
Depreciation	
At 1 May 2015	204,850
Charge for the year	53,586
On disposals	(2,041)
At 30 April 2016	<u>256,395</u>
Net book values	
At 30 April 2016	<u>229,520</u>
At 30 April 2015	<u>137,428</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

2016	2015
£	£

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

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