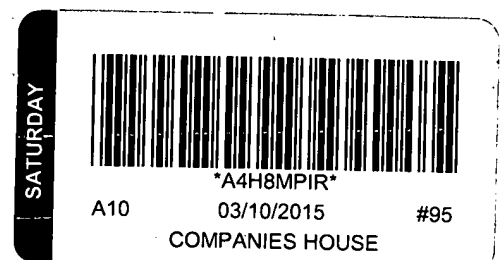


**DERBYSHIRE OPTICAL LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE PERIOD ENDED 31 MARCH 2015**



**MHA MacIntyre Hudson**  
GLOBAL EXPERTISE • NATIONAL EXPERIENCE • LOCAL EXCELLENCE®

**DERBYSHIRE OPTICAL LIMITED**  
**REGISTERED NUMBER: 08830884**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2015**

	Note	£	2015 £
<b>FIXED ASSETS</b>			
Intangible assets	2		13,500
Tangible assets	3		5,690
			<u>19,190</u>
<b>CURRENT ASSETS</b>			
Stocks		2,204	
Debtors		14,705	
Cash at bank and in hand		31,457	
		<u>48,366</u>	
<b>CREDITORS:</b> amounts falling due within one year		<u>(39,419)</u>	
<b>NET CURRENT ASSETS</b>			<u>8,947</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>28,137</u>
<b>CREDITORS:</b> amounts falling due after more than one year			<u>(22,000)</u>
<b>NET ASSETS</b>			<u>6,137</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4		1,000
Profit and loss account			5,137
<b>SHAREHOLDERS' FUNDS</b>			<u>6,137</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2015 and of its profit for the period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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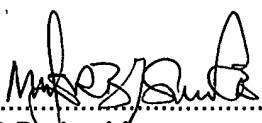
**DERBYSHIRE OPTICAL LIMITED**

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**ABBREVIATED BALANCE SHEET (continued)**  
**AS AT 31 MARCH 2015**

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The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:

  
.....  
**M D Derbyshire**  
Director

Date: 21/01/15

The notes on pages 3 to 4 form part of these financial statements.

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## DERBYSHIRE OPTICAL LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2015

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

##### 1.3 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

Amortisation is provided at the following rates:

Goodwill	-	5 Years Straight Line Basis
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##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	25% Reducing Balance
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##### 1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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**DERBYSHIRE OPTICAL LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD ENDED 31 MARCH 2015**

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**2. INTANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
Additions	18,000
At 31 March 2015	<u>18,000</u>
<b>Amortisation</b>	
At 3 January 2014	-
Charge for the period	4,500
At 31 March 2015	<u>4,500</u>
<b>Net book value</b>	
At 31 March 2015	<u><u>13,500</u></u>

**3. TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
Additions	9,152
Disposals	(875)
At 31 March 2015	<u>8,277</u>
<b>Depreciation</b>	
Charge for the period	2,587
At 31 March 2015	<u>2,587</u>
<b>Net book value</b>	
At 31 March 2015	<u><u>5,690</u></u>

**4. SHARE CAPITAL**

	2015 £
<b>Allotted, called up and fully paid</b>	
1,000 Ordinary shares of £1 each	<u><u>1,000</u></u>

On 3 January 2014 (the date of incorporation), 1,000 £1 Ordinary shares were issued at par.