

**Registered Number 04006614**

**VISION CARE DIRECT OPTICIANS LIMITED**

**Abbreviated Accounts**

**30 September 2013**

## Abbreviated Balance Sheet as at 30 September 2013

	Notes	2013	2012
		£	£
<b>Fixed assets</b>			
Intangible assets	2	190,500	205,750
Tangible assets	3	31,937	37,154
		<u>222,437</u>	<u>242,904</u>
<b>Current assets</b>			
Stocks		135,103	106,249
Debtors		37,024	30,801
Cash at bank and in hand		92,485	77,452
		<u>264,612</u>	<u>214,502</u>
<b>Creditors: amounts falling due within one year</b>		<u>(89,978)</u>	<u>(63,812)</u>
<b>Net current assets (liabilities)</b>		<u>174,634</u>	<u>150,690</u>
<b>Total assets less current liabilities</b>		<u>397,071</u>	<u>393,594</u>
<b>Creditors: amounts falling due after more than one year</b>		<u>(28,264)</u>	<u>(40,294)</u>
<b>Total net assets (liabilities)</b>		<u>368,807</u>	<u>353,300</u>
<b>Capital and reserves</b>			
Called up share capital		10,200	10,200
Profit and loss account		358,607	343,100
<b>Shareholders' funds</b>		<u>368,807</u>	<u>353,300</u>

- For the year ending 30 September 2013 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 29 May 2014

And signed on their behalf by:  
**Mr Nelesh C Mistry, Director**

## Notes to the Abbreviated Accounts for the period ended 30 September 2013

## 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 amounts chargeable net of value added tax in respect of the sale of goods and services to customers.

**Tangible assets depreciation policy**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation less estimated residual value over their expected useful economic life as follows:

Fixtures & fittings 25% on reducing balance basis

Plant & Machinery 25% on reducing balance basis

Long Leasehold 10% on straightline basis

**Intangible assets amortisation policy**

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation less estimated residual value over their expected useful economic life as follows:

Goodwill 5% on straight line basis

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 October 2012	305,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2013	<u>305,000</u>
<b>Amortisation</b>	
At 1 October 2012	99,250
Charge for the year	15,250
On disposals	-
At 30 September 2013	<u>114,500</u>
<b>Net book values</b>	
At 30 September 2013	<u>190,500</u>
At 30 September 2012	<u>205,750</u>

## 3 Tangible fixed assets

£

**Cost**

At 1 October 2012	133,690
Additions	5,712
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2013	<u>139,402</u>

**Depreciation**

At 1 October 2012	96,536
Charge for the year	10,929
On disposals	-
At 30 September 2013	<u>107,465</u>

**Net book values**

At 30 September 2013	<u>31,937</u>
At 30 September 2012	<u>37,154</u>

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