

**Registered Number 04006614**

**VISION CARE DIRECT OPTICIANS LIMITED**

**Abbreviated Accounts**

**30 September 2012**

## Abbreviated Balance Sheet as at 30 September 2012

	Notes	2012	2011
		£	£
<b>Fixed assets</b>			
Intangible assets	2	205,750	221,000
Tangible assets	3	37,154	44,028
		<u>242,904</u>	<u>265,028</u>
<b>Current assets</b>			
Stocks		106,249	109,750
Debtors		30,801	38,880
Cash at bank and in hand		77,452	53,774
		<u>214,502</u>	<u>202,404</u>
<b>Creditors: amounts falling due within one year</b>		(63,812)	(118,435)
<b>Net current assets (liabilities)</b>		<u>150,690</u>	<u>83,969</u>
<b>Total assets less current liabilities</b>		<u>393,594</u>	<u>348,997</u>
<b>Creditors: amounts falling due after more than one year</b>		(40,294)	(51,674)
<b>Total net assets (liabilities)</b>		<u>353,300</u>	<u>297,323</u>
<b>Capital and reserves</b>			
Called up share capital		10,200	10,200
Profit and loss account		343,100	287,123
<b>Shareholders' funds</b>		<u>353,300</u>	<u>297,323</u>

- For the year ending 30 September 2012 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 27 June 2013

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

**Notes to the Abbreviated Accounts for the period ended 30 September 2012****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

**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 2011	305,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2012	<u>305,000</u>
<b>Amortisation</b>	
At 1 October 2011	84,000
Charge for the year	15,250
On disposals	-
At 30 September 2012	<u>99,250</u>
<b>Net book values</b>	
At 30 September 2012	<u>205,750</u>
At 30 September 2011	<u>221,000</u>

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

**3 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 October 2011	128,004
Additions	5,686
Disposals	-

Revaluations	-
Transfers	-
At 30 September 2012	<u>133,690</u>
<b>Depreciation</b>	
At 1 October 2011	83,976
Charge for the year	12,560
On disposals	-
At 30 September 2012	<u>96,536</u>
<b>Net book values</b>	
At 30 September 2012	<u>37,154</u>
At 30 September 2011	<u>44,028</u>

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

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