

**OPTICALL YORKSHIRE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

Optical Bankshire Ltd
Unaudited Financial Statements
For The Year Ended 31 July 2021

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

Opticall Yorkshire Ltd
Balance Sheet
As at 31 July 2021

Registered number: 12763688

		2021	
	Notes	£	£
FIXED ASSETS			
Intangible Assets	3		27,000
Tangible Assets	4		13,916
			<u>40,916</u>
CURRENT ASSETS			
Debtors	5	1,292	
Cash at bank and in hand		<u>4,485</u>	
		5,777	
Creditors: Amounts Falling Due Within One Year	6	<u>(45,293)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(39,516)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,400</u>
Creditors: Amounts Falling Due After More Than One Year	7		<u>(6,000)</u>
NET LIABILITIES			<u>(4,600)</u>
Profit and Loss Account			<u>(4,600)</u>
SHAREHOLDERS' FUNDS			<u>(4,600)</u>

Opticall Yorkshire Ltd
Balance Sheet (continued)
As at 31 July 2021

For the year ending 31 July 2021 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Caroline Thacker

Director

22/04/2022

Mrs Sarah Sykes

Director

The notes on pages 3 to 5 form part of these financial statements.

Opticall Yorkshire Ltd
Notes to the Financial Statements
For The Year Ended 31 July 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of years.

1.4. Tangible Fixed Assets and Depreciation

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

Plant & Machinery	25% reducing balance
Computer Equipment	33% straight line

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL

Opticall Yorkshire Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2021

3. Intangible Assets

	Goodwill
	£
Cost	
As at 1 August 2020	-
Additions	30,000
As at 31 July 2021	30,000
Amortisation	
As at 1 August 2020	-
Provided during the period	3,000
As at 31 July 2021	3,000
Net Book Value	
As at 31 July 2021	27,000
As at 1 August 2020	-

4. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 August 2020	-	-	-
Additions	13,634	5,536	19,170
As at 31 July 2021	13,634	5,536	19,170
Depreciation			
As at 1 August 2020	-	-	-
Provided during the period	3,409	1,845	5,254
As at 31 July 2021	3,409	1,845	5,254
Net Book Value			
As at 31 July 2021	10,225	3,691	13,916
As at 1 August 2020	-	-	-

Opticall Yorkshire Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2021

5. Debtors

	2021
	£
Due within one year	
Trade debtors	543
Prepayments and accrued income	749
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	1,292
	<hr/> <hr/>

6. Creditors: Amounts Falling Due Within One Year

	2021
	£
Other creditors	12,000
Accruals and deferred income	594
Directors' loan accounts	32,699
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	45,293
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7. Creditors: Amounts Falling Due After More Than One Year

	2021
	£
Other creditors	6,000
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	6,000
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8. General Information

Opticall Yorkshire Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 12763688 .
The registered office is 19 Glen Rise, Baildon, Shipley, West Yorkshire, BD17 5DD.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.