

Registered number
13536973

M M OPTICAL LTD

Filleled Accounts

31 March 2023

M M OPTICAL LTD**Registered number:** 13536973**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	960	1,080
Current assets			
Debtors	4	2,500	1,825
Cash at bank and in hand		10,665	4,897
		<u>13,165</u>	<u>6,722</u>
Creditors: amounts falling due within one year	5	(6,247)	(1,605)
Net current assets		<u>6,918</u>	<u>5,117</u>
Total assets less current liabilities		<u>7,878</u>	<u>6,197</u>
Creditors: amounts falling due after more than one year	6	(5,540)	(1,555)
Net assets		<u>2,338</u>	<u>4,642</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		2,337	4,641
Shareholder's funds		<u>2,338</u>	<u>4,642</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

MOHAMMED MUSA

Director

Approved by the board on 5 April 2023

M M OPTICAL LTD

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

2 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

Plant and
machinery
etc
£

Cost

At 1 April 2022	1,200
At 31 March 2023	<u>1,200</u>

Depreciation

At 1 April 2022	120
Charge for the year	120
At 31 March 2023	<u>240</u>

Net book value

At 31 March 2023	<u>960</u>
At 31 March 2022	1,080

4 Debtors	2023	2022
	£	£

Trade debtors	<u>2,500</u>	<u>1,825</u>
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5 Creditors: amounts falling due within one year	2023	2022
	£	£

Corporation Tax	5,821	1,305
Other creditors	426	300
	<u>6,247</u>	<u>1,605</u>

6 Creditors: amounts falling due after one year	2023	2022
	£	£

Directors Loan	<u>5,540</u>	<u>1,555</u>
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7 Controlling party

The company is under the full control of the Director by virtue of him owning the fully issued share capital.

8 Other information

M M OPTICAL LTD is a private company limited by shares and incorporated in England. Its registered office is:

57 SLAITHWAITE ROAD

DEWSBURY

WF12 9DL

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.