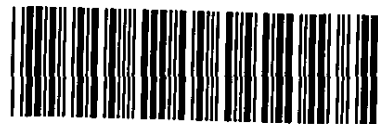

L & L OPTICAL LIMITED

UNAUDITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2010

WEDNESDAY



A9GRKNFC
A50 15/09/2010 406
COMPANIES HOUSE

L & L OPTICAL LIMITED
REGISTERED NUMBER: 2734316

ABBREVIATED BALANCE SHEET
AS AT 30 APRIL 2010

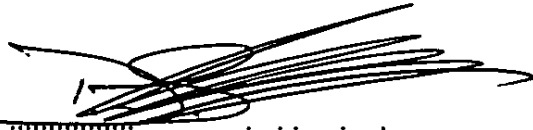
	Note	£	2010 £	£	2009 £
FIXED ASSETS					
Intangible fixed assets	2		1		1
Tangible fixed assets	3		193,930		197,678
			<u>193,931</u>		<u>197,679</u>
CURRENT ASSETS					
Stocks		164,858		197,241	
Debtors		148,199		136,794	
Cash at bank and in hand		7,270		2,004	
		<u>320,327</u>		<u>336,039</u>	
CREDITORS: amounts falling due within one year		<u>(447,440)</u>		<u>(456,297)</u>	
NET CURRENT LIABILITIES			<u>(127,113)</u>		<u>(120,258)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>66,818</u>		<u>77,421</u>
CREDITORS: amounts falling due after more than one year			<u>-</u>		<u>(2,475)</u>
NET ASSETS			<u>66,818</u>		<u>74,946</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Revaluation reserve			65,000		65,000
Profit and loss account			<u>1,718</u>		<u>9,846</u>
SHAREHOLDERS' FUNDS			<u>66,818</u>		<u>74,946</u>

The directors consider 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 year in question in accordance with section 476 of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2010 and of its profit for the year then ended 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 the financial statements so far as applicable to the company.

L & L OPTICAL LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 30 APRIL 2010**

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



D J Clewlow
Director

Date 8 September 2010

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

L & L OPTICAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2010

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 as modified by the revaluation of freehold property 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, exclusive of Value Added Tax and trade discounts

1.3 Tangible fixed assets and depreciation

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

Motor vehicles	-	25%	reducing balance
Fixtures & fittings	-	25%	straight line
Computer equipment	-	25%	straight line

1.4 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

1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse

Deferred tax assets and liabilities are not discounted

L & L OPTICAL LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2010**

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 May 2009 and 30 April 2010	1
Net book value	
At 30 April 2010	1
At 30 April 2009	1

3. TANGIBLE FIXED ASSETS

	£
Cost or valuation	
At 1 May 2009	266,866
Additions	3,995
Disposals	(3,995)
At 30 April 2010	266,866
Depreciation	
At 1 May 2009	69,188
Charge for the year	3,748
At 30 April 2010	72,936
Net book value	
At 30 April 2010	193,930
At 30 April 2009	197,678

4. SHARE CAPITAL

	2010 £	2009 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
	2010 £	2009 £
Mr B E Hanson		
Balance outstanding at start of year	104,573	98,155
Balance outstanding at end of year	116,703	104,573
Maximum balance outstanding during year	116,703	104,573

L & L OPTICAL LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2010**
