

Registration number 6655700

# Roberts Eyecare Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2011

EK Williams  
1 Pavilion Square  
Cricketers Way  
Westhoughton  
Bolton  
Lancashire  
BL5 3AJ



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**Roberts Eyecare Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
Roberts Eyecare Limited  
for the Year Ended 30 September 2011**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Roberts Eyecare Limited for the year ended 30 September 2011 set out on pages from the company's accounting records and from information and explanations you have given us

This report is made solely to the Board of Directors of Roberts Eyecare Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Roberts Eyecare Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Roberts Eyecare Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Roberts Eyecare Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Roberts Eyecare Limited. You consider that Roberts Eyecare Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Roberts Eyecare Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

EK Williams  
1 Pavilion Square  
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Westhoughton  
Bolton  
Lancashire  
BL5 3AJ  
Date

**Roberts Eyecare Limited**  
**(Registration number: 6655700)**  
**Abbreviated Balance Sheet at 30 September 2011**

	Note	2011 £	2010 £
<b>Fixed assets</b>			
Intangible fixed assets		140,000	160,000
Tangible fixed assets		<u>2,114</u>	<u>320</u>
		<u>142,114</u>	<u>160,320</u>
<b>Current assets</b>			
Stocks		19,700	18,910
Debtors		17,477	36,958
Cash at bank and in hand		<u>245,117</u>	<u>229,037</u>
		282,294	284,905
Creditors Amounts falling due within one year	3	<u>(277,399)</u>	<u>(259,676)</u>
Net current assets		<u>4,895</u>	<u>25,229</u>
Total assets less current liabilities		147,009	185,549
Creditors Amounts falling due after more than one year	3	<u>(109,867)</u>	<u>(135,076)</u>
Net assets		<u><u>37,142</u></u>	<u><u>50,473</u></u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		<u>37,042</u>	<u>50,373</u>
Shareholders' funds		<u><u>37,142</u></u>	<u><u>50,473</u></u>

**Roberts Eyecare Limited**  
**(Registration number: 6655700)**  
**Abbreviated Balance Sheet at 30 September 2011**

**..... continued**

For the year ending 30 September 2011 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008)

Approved by the Board on . and signed on its behalf by

  
Mr Mark Roberts  
Director

## **Roberts Eyecare Limited**

### **Notes to the Abbreviated Accounts for the Year Ended 30 September 2011**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### **Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

##### **Franchise**

Positive franchise is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable

##### **Amortisation**

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

<b>Asset class</b>	<b>Amortisation method and rate</b>
Franchise	10 years straight line

##### **Depreciation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Equipment	25% straight line

##### **Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

##### **Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account

# Roberts Eyecare Limited

## Notes to the Abbreviated Accounts for the Year Ended 30 September 2011

..... continued

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 October 2010	200,000	426	200,426
Additions	-	2,304	2,304
At 30 September 2011	200,000	2,730	202,730
<b>Depreciation</b>			
At 1 October 2010	40,000	106	40,106
Charge for the year	20,000	510	20,510
At 30 September 2011	60,000	616	60,616
<b>Net book value</b>			
At 30 September 2011	140,000	2,114	142,114
At 30 September 2010	160,000	320	160,320

# **Roberts Eyecare Limited**

## **Notes to the Abbreviated Accounts for the Year Ended 30 September 2011**

..... *continued*

### **3 Creditors**

Included in the creditors are the following amounts due after more than five years

	2011 £	2010 £
After more than five years by instalments	38,867	61,476
	<u>38,867</u>	<u>61,476</u>

### **4 Share capital**

Allotted, called up and fully paid shares

	2011		2010	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

### **5 Related party transactions**

Director's advances and credits

	2011 Advance/ Credit £	2011 Repaid £	2010 Advance/ Credit £	2010 Repaid £
<b>Mr Mark Roberts</b>				
monies owed by the company to the director	<u>368</u>	<u>-</u>	<u>543</u>	<u>-</u>