

COMPANY REGISTRATION NUMBER 05726792

RDT PRECISION OPTICS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2016



VOGAN ACCOUNTANCY LIMITED

Chartered Accountants
2 Chancery Lane
Wakefield
West Yorkshire
WF1 2SS

RDT PRECISION OPTICS LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF RDT PRECISION OPTICS LIMITED

YEAR ENDED 31 MARCH 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of RDT Precision Optics Limited for the year ended 31 March 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the Board of Directors of RDT Precision Optics Limited, as a body, in accordance with the terms of our engagement letter dated 4 March 2016. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of RDT Precision Optics Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than RDT Precision Optics Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that RDT Precision Optics Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of RDT Precision Optics Limited. You consider that RDT Precision Optics 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 abbreviated accounts of RDT Precision Optics 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 abbreviated accounts.



VOGAN ACCOUNTANCY LIMITED
Chartered Accountants

2 Chancery Lane
Wakefield
West Yorkshire
WF1 2SS

16 December 2016

RDT PRECISION OPTICS LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2016

	Note	2016	2015
		£	£
FIXED ASSETS	2		
Intangible assets		16,000	-
Tangible assets		<u>2,365</u>	<u>567</u>
		<u>18,365</u>	<u>567</u>
CURRENT ASSETS			
Stocks		900	2,552
Debtors		51,731	-
Cash at bank and in hand		-	484
		<u>52,631</u>	<u>3,036</u>
CREDITORS: Amounts falling due within one year		<u>70,329</u>	<u>2,899</u>
NET CURRENT (LIABILITIES)/ASSETS		(17,698)	137
TOTAL ASSETS LESS CURRENT LIABILITIES		667	704
CREDITORS: Amounts falling due after more than one year		-	1,624
PROVISIONS FOR LIABILITIES		<u>473</u>	<u>-</u>
		<u>194</u>	<u>(920)</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	100	100
Profit and loss account		<u>94</u>	<u>(1,020)</u>
SHAREHOLDERS' FUNDS/(DEFICIT)		<u>194</u>	<u>(920)</u>

For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.


These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The Balance sheet continues on the following page.
The notes on pages 4 to 5 form part of these abbreviated accounts.

RDT PRECISION OPTICS LIMITED
ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2016

These abbreviated accounts were approved by the directors and authorised for issue on ~~13 December 2016~~ and are signed on their behalf by:


.....
V Nicholson

Company Registration Number: 05726792

The notes on pages 4 to 5 form part of these abbreviated accounts.

RDT PRECISION OPTICS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements have been prepared on the going concern basis which the directors consider to be appropriate because they have obtained the necessary finance to enable it to continue to trade for the foreseeable future.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	-	20% per annum on cost
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Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	15% per annum on reducing balance
Equipment	-	50% per annum on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

RDT PRECISION OPTICS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2015	—	1,410	1,410
Additions	<u>20,000</u>	<u>2,341</u>	<u>22,341</u>
At 31 March 2016	<u>20,000</u>	<u>3,751</u>	<u>23,751</u>
DEPRECIATION			
At 1 April 2015	—	843	843
Charge for year	<u>4,000</u>	<u>543</u>	<u>4,543</u>
At 31 March 2016	<u>4,000</u>	<u>1,386</u>	<u>5,386</u>
NET BOOK VALUE			
At 31 March 2016	<u>16,000</u>	<u>2,365</u>	<u>18,365</u>
At 31 March 2015	<u>—</u>	<u>567</u>	<u>567</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>