

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2014**  
**FOR**  
**BARNHAM OPTICAL LTD**

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**For The Year Ended 31st March 2014**

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**BARNHAM OPTICAL LTD**

**COMPANY INFORMATION**

**For The Year Ended 31st March 2014**

**DIRECTOR:**

D Denny

**REGISTERED OFFICE:**

Unit 1 The Square  
Barnham  
West Sussex  
PO22 0HB

**REGISTERED NUMBER:**

07969664 (England and Wales)

**ACCOUNTANTS:**

Bromley Clackett Limited  
76 Aldwick Road  
Bognor Regis  
West Sussex  
PO21 2PE

**ABBREVIATED BALANCE SHEET****31st March 2014**

	Notes	31.3.14 £	£	31.3.13 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		8,443		11,087
<b>CURRENT ASSETS</b>					
Stocks		9,453		7,247	
Debtors		7,597		9,500	
Cash at bank		433		3,621	
		<u>17,483</u>		<u>20,368</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>18,936</u>		<u>16,600</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(1,453)</u>		<u>3,768</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,990		14,855
<b>CREDITORS</b>					
Amounts falling due after more than one year			(9,605)		(13,727)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(1,029)</u>		<u>(1,337)</u>
<b>NET LIABILITIES</b>			<u><u>(3,644)</u></u>		<u><u>(209)</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		40		40
Profit and loss account			<u>(3,684)</u>		<u>(249)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>(3,644)</u></u>		<u><u>(209)</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**31st March 2014**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 17th December 2014 and were signed by:

D Denny - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**

**For The Year Ended 31st March 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements 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 net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- |                         |   |
|-------------------------|---|
| Land and buildings      | - Evenly over the remaining lease term ye             |
| Plant and machinery etc | - 25% on reducing balance and 20% 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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st April 2013	14,182
Additions	(1,100)
At 31st March 2014	<u>13,082</u>
<b>DEPRECIATION</b>	
At 1st April 2013	3,095
Charge for year	1,544
At 31st March 2014	<u>4,639</u>
<b>NET BOOK VALUE</b>	
At 31st March 2014	<u>8,443</u>
At 31st March 2013	<u>11,087</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.14 £	31.3.13 £
40	Ordinary	£1	<u>40</u>	<u>40</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**For The Year Ended 31st March 2014**

**4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The director Mr D Denny had an interest free loan during the period. The amount owing at 31st March 2014 was £998 (2013: £998).

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.