DCM (Optical Clinic) Harley Street Limited

ABBREVIATED ACCOUNTS

for the year ended

27 December 2014



INDEPENDENT AUDITOR'S REPORT TO DCM (OPTICAL CLINIC) HARLEY STREET LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of DCM (Optical Clinic) Harley Street Limited for the year ended 27 December 2014 prepared under section 396 of the Companies Act 2006.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

This report, including the opinion, has been prepared for and only for the company for the purpose of section 449 of the Companies Act 2006 and for no other purpose. To the fullest extent permitted by law, we do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

ALAN AITCHISON (Senior Statutory Auditor)

For and behalf of RSM UK AUDIT LLP (formerly BAKER TILLY UK AUDIT LLP), Statutory Auditor

Chartered Accountants

Third Floor

Centenary House

69 Wellington Street

16/12/15

Glasgow

G2 6HG

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DCM (Optical Clinic) Harley Street Limited

ABBREVIATED BALANCE SHEET

27 December 2014

	Notes	27 December 2014 £	28 December 2013 £
CURRENT ASSETS Debtors		100	100
TOTAL ASSETS		100	100
CAPITAL AND RESERVES Called up equity share capital	1	. 100	100
SHAREHOLDERS' FUNDS		100	100

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

These abbreviated accounts on pages 2 to 4 were approved by the director and authorised for issue on $\frac{1}{2}$

G Murdoch

Director

DCM (Optical Clinic) Harley Street Limited 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 April 2008).

FINANCIAL INSTRUMENTS

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

TRADING

The company has not traded in the year.

DCM (Optical Clinic) Harley Street Limited

NOTES TO THE ABBREVIATED ACCOUNTS

for the year ended 27 December 2014

1 SHARE CAPITAL

27 December 2014 £	28 December 2013 £
100	100

2 ULTIMATE PARENT COMPANY

Allotted, called up and fully paid: 100 Ordinary shares of £1 each

The immediate controlling party is DCM (Optical Holdings) Limited, a company incorporated in Scotland.

The ultimate parent company is Insight Global Holding, a company registered out with the UK. Group financial statements are not prepared.