

**REGISTERED NUMBER: 4366216**

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2008**

**FOR**

**ROGER POPE OPTICIANS LIMITED**

**TUESDAY**



**\*A02KH5P7\***

**A15**

**16/12/2008**

**61**

**COMPANIES HOUSE**

**ROGER POPE OPTICIANS LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
**for the year ended 30 June 2008**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>
<b>Chartered Accountants' Report</b>	<b>6</b>

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**ROGER POPE OPTICIANS LIMITED**

**COMPANY INFORMATION**  
**for the year ended 30 June 2008**

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**DIRECTORS:**

R K Pope  
S Hopkinson

**SECRETARY:**

R K Pope

**REGISTERED OFFICE:**

7 Linden Close  
Tunbridge Wells  
Kent  
TN4 8HH

**REGISTERED NUMBER:**

4366216

**ACCOUNTANTS:**

Buckland Steadman & Roberts  
7 Linden Close  
Tunbridge Wells  
Kent  
TN4 8HH

**BANKERS:**

Barclays Bank plc  
73-75 Calverley Road  
Tunbridge Wells  
Kent  
TN1 2UZ

**ROGER POPE OPTICIANS LIMITED**

**ABBREVIATED BALANCE SHEET**

**30 June 2008**

	Notes	30.6.08 £	30.6.07 £
<b>FIXED ASSETS</b>			
Intangible assets	2	248,500	266,250
Tangible assets	3	47,010	28,103
		<u>295,510</u>	<u>294,353</u>
<b>CURRENT ASSETS</b>			
Stocks		201,893	175,545
Debtors		166,379	129,055
Cash at bank and in hand		149,166	99,964
		<u>517,438</u>	<u>404,564</u>
<b>CREDITORS</b>			
Amounts falling due within one year		247,896	238,984
		<u>247,896</u>	<u>238,984</u>
<b>NET CURRENT ASSETS</b>		<u>269,542</u>	<u>165,580</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>565,052</u></u>	<u><u>459,933</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	200	200
Profit and loss account		564,852	459,733
		<u>565,052</u>	<u>459,933</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>565,052</u></u>	<u><u>459,933</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

**ROGER POPE OPTICIANS LIMITED**

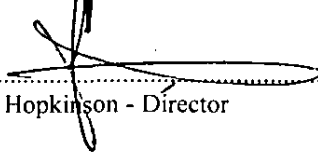
**ABBREVIATED BALANCE SHEET - continued**  
**30 June 2008**

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These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 12/12/08 and were signed on its behalf by:

  
.....  
R K Pope - Director

  
.....  
S Hopkinson - Director

The notes form part of these abbreviated accounts

**ROGER POPE OPTICIANS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS  
for the year ended 30 June 2008**

**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 January 2007).

**Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax.

**Goodwill**

Goodwill, being the market value recognised on the transfer of the partnership in July 2002, is being written off evenly over its estimated useful life of twenty years

**Tangible fixed assets**

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

Improvements to property	- in accordance with the lease term
Fixtures and fittings	- 25% on reducing balance

**Stock**

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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 July 2007 and 30 June 2008	<b>355,000</b>
<b>AMORTISATION</b>	
At 1 July 2007	<b>88,750</b>
Charge for year	<b>17,750</b>
At 30 June 2008	<b>106,500</b>
<b>NET BOOK VALUE</b>	
At 30 June 2008	<b>248,500</b>
At 30 June 2007	<b>266,250</b>

**ROGER POPE OPTICIANS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the year ended 30 June 2008**

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 July 2007	91,723
Additions	36,560
	<u>128,283</u>
At 30 June 2008	128,283
<b>DEPRECIATION</b>	
At 1 July 2007	63,621
Charge for year	17,652
	<u>81,273</u>
At 30 June 2008	81,273
<b>NET BOOK VALUE</b>	
At 30 June 2008	<u>47,010</u>
At 30 June 2007	<u>28,102</u>

**4. CALLED UP SHARE CAPITAL**

Authorised Number:	Class:	Nominal Value	30.06.08 £	30.06.07 £
20,000	Ordinary "A"	£1	20,000	20,000
20,000	Ordinary "B"	£1	20,000	20,000
20,000	Ordinary "C"	£1	20,000	20,000
20,000	Ordinary "D"	£1	20,000	20,000
20,000	Ordinary "E"	£1	20,000	20,000
			<u>100,000</u>	<u>100,000</u>

Allotted, issued and fully paid Number:	Class:	Nominal Value	30.06.08 £	30.06.07 £
100	Ordinary "A"	£1	100	100
100	Ordinary "B"	£1	100	100
			<u>200</u>	<u>200</u>

**5. ULTIMATE CONTROLLING PARTY**

There was no ultimate controlling party during the year under review.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ROGER POPE OPTICIANS LIMITED**

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The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

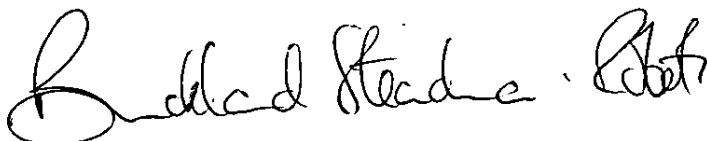
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company for the year ended 30 June 2008 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 30 June 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



Buckland Steadman & Roberts  
7 Linden Close  
Tunbridge Wells  
Kent  
TN4 8HH

Date: 15 December 2008

This page does not form part of the abbreviated accounts