

LUCA OPTICAL LIMITED

Abridged Accounts

Period of accounts

Start date: 01 September 2021

End date: 31 August 2022

LUCA OPTICAL LIMITED
Contents Page
For the year ended 31 August 2022

Accountants' report

Statement of financial position

Notes to the financial statements

LUCA OPTICAL LIMITED
Accountants' Report
For the year ended 31 August 2022

Chartered Management Accountants' report to the board of directors on the preparation of the unaudited statutory accounts Luca Optical Limited for the year ended 31 August 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Luca Optical Limited for the year ended 31 August 2022 which comprise of the Profit and Loss Account, 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 Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the Board of Directors of Luca Optical Limited , as a body, in accordance with the terms of our engagement letter dated 02 September 2022. Our work has been undertaken solely to prepare for your approval the accounts of Luca Optical Limited and state those matters that we have agreed to state to the Board of Directors of Luca Optical Limited, as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Luca Optical Limited and its Board of Directors as a body for our work or for this report

It is your duty to ensure that Luca Optical 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 Luca Optical Limited. You consider that Luca Optical 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 Luca Optical 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.

.....

Rivington Accounts Ltd

Bank House

6-8 Church Street

Adlington

Lancashire

PR7 4EX

02 September 2022

LUCA OPTICAL LIMITED
Statement of Financial Position
As at 31 August 2022

	Notes	2022	2021
		£	£
Current assets			
Debtors		1	1
Creditors: amount falling due within one year		(520,157)	(520,157)
Net current liabilities		<u>(520,156)</u>	<u>(520,156)</u>
 Total assets less current liabilities		<u>(520,156)</u>	<u>(520,156)</u>
Net liabilities		<u><u>(520,156)</u></u>	<u><u>(520,156)</u></u>
 Capital and reserves			
Called up share capital		1	1
Profit and loss account		(520,157)	(520,157)
Shareholder's funds		<u>(520,156)</u>	<u>(520,156)</u>

For the year ended 31 August 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006 the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 02 September 2022 and were signed by:

Philip Alan Kynaston

Director

LUCA OPTICAL LIMITED
Notes to the Abridged Financial Statements
For the year ended 31 August 2022

General Information

Luca Optical Limited is a private company, limited by shares, registered in England and Wales, registration number 04787500, registration address 494 Darwen Road, Bromley Cross, Bolton, Lancashire, BL7 9DX.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

2. Average number of employees

Average number of employees during the year was 1 (2021 : 1).

3. Share Capital

Authorised

1 Class A share of £1.00 each

Allotted, called up and fully paid

1 Class A share of £1.00 each

	2022	2021
	£	£
	1	1
	<u>1</u>	<u>1</u>

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.