

REGISTERED NUMBER: 05153885 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2014

FOR

THE LIGHT AWARENESS CENTRE LTD

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for the Year Ended 30 June 2014

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THE LIGHT AWARENESS CENTRE LTD

COMPANY INFORMATION
for the Year Ended 30 June 2014

DIRECTOR: M A Stone

SECRETARY: M A Stone

REGISTERED OFFICE: 20 Victoria Road
Parkstone
Poole
Dorset
BH12 3BB

REGISTERED NUMBER: 05153885 (England and Wales)

ACCOUNTANTS: Charlton Newell Limited
Chartered Accountants & Business Advisors
38 Middlehill Road
Colehill
Wimborne
Dorset
BH21 2SE

ABBREVIATED BALANCE SHEET

30 June 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Intangible assets	2		-		7,900
Tangible assets	3		1,183		5,471
			<u>1,183</u>		<u>13,371</u>
CURRENT ASSETS					
Stocks		34,112		44,973	
Debtors		<u>87</u>		<u>7,827</u>	
		34,199		52,800	
CREDITORS					
Amounts falling due within one year		<u>61,868</u>		<u>91,807</u>	
NET CURRENT LIABILITIES			<u>(27,669)</u>		<u>(39,007)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(26,486)</u>		<u>(25,636)</u>
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			<u>(26,488)</u>		<u>(25,638)</u>
SHAREHOLDERS' FUNDS			<u>(26,486)</u>		<u>(25,636)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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)

THE LIGHT AWARENESS CENTRE LTD (REGISTERED NUMBER: 05153885)

ABBREVIATED BALANCE SHEET - continued

30 June 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 27 January 2015 and were signed by:

M A Stone - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 June 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.

Goodwill

Purchased goodwill is capitalised on the balance sheet and written off evenly over its expected useful life - currently 10 years.

Tangible fixed assets

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

Short leasehold	- 10% on cost
Fixtures and fittings	- 20% on cost

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 where transactions or events have occurred at that date that will result in an obligation to pay more tax, when in the opinion of the directors it is material and with the following exception:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an un-discounted 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 substantially enacted at the balance sheet date.

Going concern

The accounts have been prepared on a going concern basis. Although the company has net current liabilities at the balance sheet date it has the continued support of its directors.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 30 June 2014

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2013	
and 30 June 2014	<u>48,000</u>
AMORTISATION	
At 1 July 2013	40,100
Amortisation for year	<u>7,900</u>
At 30 June 2014	<u>48,000</u>
NET BOOK VALUE	
At 30 June 2014	<u>-</u>
At 30 June 2013	<u>7,900</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2013	36,799
Additions	533
Disposals	<u>(24,231)</u>
At 30 June 2014	<u>13,101</u>
DEPRECIATION	
At 1 July 2013	31,328
Charge for year	702
Eliminated on disposal	<u>(20,112)</u>
At 30 June 2014	<u>11,918</u>
NET BOOK VALUE	
At 30 June 2014	<u>1,183</u>
At 30 June 2013	<u>5,471</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
2	Ordinary	£1	<u>2</u>	<u>2</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.