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Registration number 06057746

Berkhamsted Vision Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2011

EK Williams Ltd
1 Pavilion Square
Cricketers Way
Westhoughton
Bolton
Lancashire
BL5 3AJ

THURSDAY



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08/12/2011
COMPANIES HOUSE

Berkhamsted Vision Limited
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Berkhamsted Vision Limited
(Registration number: 06057746)
Abbreviated Balance Sheet at 31 March 2011

	Note	2011 £	2010 £
Fixed assets			
Intangible fixed assets		32,400	37,800
Tangible fixed assets		<u>101</u>	<u>520</u>
		<u>32,501</u>	<u>38,320</u>
Current assets			
Stocks		12,315	10,914
Debtors	3	13,017	12,430
Cash at bank and in hand		<u>104,890</u>	<u>98,872</u>
		130,222	122,216
Creditors Amounts falling due within one year		<u>(84,100)</u>	<u>(85,843)</u>
Net current assets		<u>46,122</u>	<u>36,373</u>
Net assets		<u>78,623</u>	<u>74,693</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		<u>78,523</u>	<u>74,593</u>
Shareholders' funds		<u>78,623</u>	<u>74,693</u>

Berkhamsted Vision Limited
(Registration number: 06057746)
Abbreviated Balance Sheet at 31 March 2011

..... continued

For the year ending 31 March 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008)

Approved by the Board on 5/12/11 and signed on its behalf by



F B Dodhia
Director

Berkhamsted Vision Limited

Notes to the Abbreviated Accounts for the Year Ended 31 March 2011

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

Franchise

Positive franchise is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows

Asset class	Amortisation method and rate
Franchise	10 years straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Asset class	Depreciation method and rate
Plant and machinery	33% straight line

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

Berkhamsted Vision Limited

Notes to the Abbreviated Accounts for the Year Ended 31 March 2011

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Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2010	54,000	1,303	55,303
At 31 March 2011	54,000	1,303	55,303
Depreciation			
At 1 April 2010	16,200	783	16,983
Charge for the year	5,400	419	5,819
At 31 March 2011	21,600	1,202	22,802
Net book value			
At 31 March 2011	32,400	101	32,501
At 31 March 2010	37,800	520	38,320

Berkhamsted Vision Limited

Notes to the Abbreviated Accounts for the Year Ended 31 March 2011

..... continued

3 Debtors

Debtors includes £nil (2010 - £nil) receivable after more than one year

4 Share capital

Allotted, called up and fully paid shares

	2011		2010	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>