RUGBY EYECARE LIMITED **UNAUDITED ABBREVIATED ACCOUNTS** FOR THE PERIOD ENDED 31 MARCH 2009

Company Registration Number 06451747



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22/08/2009 COMPANIES HOUSE

Tenon Limited
The Poynt 45 Wollaton Street Nottingham NG1 5FW

RUGBY EYECARE LIMITED ABBREVIATED ACCOUNTS

PERIOD FROM 12 DECEMBER 2007 TO 31 MARCH 2009

CONTENTS	PAGES
Abbreviated balance sheet	1 to 2
Notes to the appreviated accounts	3 to 5

ABBREVIATED BALANCE SHEET

31 MARCH 2009

	Note	£	31 Mar 09 £
Fixed assets	2		
Intangible assets	2		31,500
Tangible assets			2,864
•			34,364
			0 1,00
Current assets		40.570	
Stocks		16,579	
Debtors Cash at bank and in hand		28,452 62,568	
Cash at bank and in hand		02,000	
		107,599	
Creditors: Amounts falling due within one year	3	(103,232)	
Net current assets		` <u></u>	4,367
Net Current assets			4,507
Total assets less current liabilities			38,731
Creditors: Amounts falling due after more than one year	4		(6,610)
Provisions for liabilities			(630)
			24.404
			31,491
Capital and records			
Capital and reserves Called-up share capital	5		100
Profit and loss account	•		31,391
Shareholders' funds			31,491

The Balance sheet continues on the following page. The notes on pages 3 to 5 form part of these abbreviated accounts.

ABBREVIATED BALANCE SHEET (continued)

31 MARCH 2009

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the period by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

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- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 22 July 2009.

P W Astle Director

The notes on pages 3 to 5 form part of these abbreviated accounts.

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 12 DECEMBER 2007 TO 31 MARCH 2009

1. 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 January 2007).

Turnover

The turnover shown in the profit and loss account represents the value of all goods and services rendered during the period.

Amortisation of franchise fee

Amortisation is calculated so as to write off the cost of the franchise fee over the period of the relevant agreement.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Equipment

20% straight line

Stocks

Goods for resale and consumables are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year. The assets of the scheme are held separately from those of the company in an independently administered fund.

Deferred taxation

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, or a right to pay less tax, or a right to receive repayments of tax.

Deferred tax is measured on a discounted basis at the average tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 12 DECEMBER 2007 TO 31 MARCH 2009

1. Accounting policies (continued)

Value Added Tax

Expenditure is stated net of VAT where input tax is recoverable in full and inclusive of VAT in respect of expenditure where input tax is not wholly recoverable. The amount of irrecoverable input tax relating to partially exempt supplies is included administrative expenses.

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Total £
Cost	05.000	2.502	20.500
Additions	35,000	3,580	38,580
At 31 March 2009	35,000	3,580	38,580
Depreciation Charge for period	3,500	716	4,216
-		716	4,216
At 31 March 2009	3,500	716	4,210
Net book value	24 500	0.004	24.264
At 31 March 2009	31,500	2,864	34,364

3. Creditors: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured:

	31 Mar 09
	£
Bank loan	12,655

4. Creditors: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured:

Sodi Cu.	31 Mar 09
	£
Bank loan	6,610
	

5. Share capital

Authorised share capital:

	31 Mar 09
	£
1,000 Ordinary A shares of £1 each	1,000
1,000 Ordinary B shares of £1 each	1,000
	2,000

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 12 DECEMBER 2007 TO 31 MARCH 2009

5. Share capital (continued)

Allotted, called up and fully paid:

	NO	Ł
Ordinary A shares of £1 each	75	75
Ordinary B shares of £1 each	25	25
·	400	100
	<u>100</u>	100

The company was incorporated on 12 December 2007 with an authorised share capital of 1,000 ordinary A shares and 1,000 ordinary B shares.

On the same day a total of 75 ordinary A shares and 25 ordinary B shares were issued at par for cash. The shares rank pair passu in all respects except for the rights to dividends.