

**RUGBY EYECARE LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

**Company Registration Number 06451747**



**Baker Tilly Business Services Limited**  
Chartered Accountants  
The Poynt  
45 Wollaton Street  
Nottingham  
NG1 5FW

**RUGBY EYECARE LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

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**RUGBY EYECARE LIMITED***Registered Number 06451747***ABBREVIATED BALANCE SHEET****31 MARCH 2013**

	Note	2013 £	£	2012 £	£
<b>Fixed assets</b>	2				
Intangible assets			17,500		21,000
Tangible assets			633		1,026
			<u>18,133</u>		<u>22,026</u>
<b>Current assets</b>					
Stocks		11,792		12,719	
Debtors		31,473		44,351	
Cash at bank and in hand		178,322		159,035	
		<u>221,587</u>		<u>216,105</u>	
<b>Creditors' amounts falling due within one year</b>		<u>(78,808)</u>		<u>(131,215)</u>	
<b>Net current assets</b>			142,779		84,890
<b>Total assets less current liabilities</b>			<u>160,912</u>		<u>106,916</u>
<b>Provisions for liabilities</b>			(127)		(205)
			<u>160,785</u>		<u>106,711</u>
<b>Capital and reserves</b>					
Called-up share capital	3		100		100
Profit and loss account			160,685		106,611
<b>Shareholders' funds</b>			<u>160,785</u>		<u>106,711</u>

The Balance sheet continues on the following page  
The notes on pages 3 to 4 form part of these abbreviated accounts

**RUGBY EYECARE LIMITED**  
*Registered Number 06451747*

**ABBREVIATED BALANCE SHEET** *(continued)*

**31 MARCH 2013**

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For the year ended 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

**Director's responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime

These abbreviated accounts were approved and signed by the director and authorised for issue on 1 November 2013



P W Astle  
Director

The notes on pages 3 to 4 form part of these abbreviated accounts

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**RUGBY EYECARE LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

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**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 April 2008)

**Turnover**

The turnover shown in the profit and loss account represents the value of goods and services received and receivable during the year

**Franchise fee and amortisation**

Intangible assets represent the franchise fee which is initially recorded at cost

Amortisation is calculated so as to write off 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

Fixtures and 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

**RUGBY EYECARE LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

**1. Accounting policies (continued)**

**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 non-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

**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 VAT is not wholly recoverable. The amount of irrecoverable input tax relating to partially exempt supplies is included in administrative expenses

**2. Fixed assets**

	<b>Intangible Assets £</b>	<b>Tangible Assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2012	35,000	4,141	39,141
Additions	–	517	517
At 31 March 2013	<u>35,000</u>	<u>4,658</u>	<u>39,658</u>
<b>Depreciation</b>			
At 1 April 2012	14,000	3,115	17,115
Charge for year	3,500	910	4,410
At 31 March 2013	<u>17,500</u>	<u>4,025</u>	<u>21,525</u>
<b>Net book value</b>			
At 31 March 2013	<u>17,500</u>	<u>633</u>	<u>18,133</u>
At 31 March 2012	<u>21,000</u>	<u>1,026</u>	<u>22,026</u>

**3 Share capital**

**Allotted, called up and fully paid**

	<b>2013</b>		<b>2012</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary A shares of £1 each	75	75	75	75
Ordinary B shares of £1 each	25	25	25	25
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>