

Registered number: 08324987

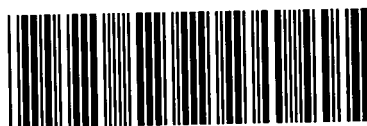
## A H Mortley Opticians Limited

Unaudited

Abbreviated accounts

For the period ended 31 December 2013

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## **A H Mortley Opticians Limited**

The following reproduces the text of the Chartered accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

### **Chartered accountants' report to the director on the preparation of the unaudited statutory financial statements of A H Mortley Opticians Limited for the period ended 31 December 2013**

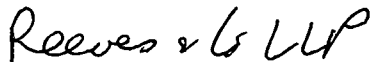
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A H Mortley Opticians Limited for the period ended 31 December 2013 which comprise the Profit and loss account, the Balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations).

This report is made solely to the director of A H Mortley Opticians Limited in accordance with the terms of our engagement letter dated 11 December 2012. Our work has been undertaken solely to prepare for your approval the financial statements of A H Mortley Opticians Limited and state those matters that we have agreed to state to the director of A H Mortley Opticians Limited in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A H Mortley Opticians Limited and its director for our work or for this report.

It is your duty to ensure that A H Mortley Opticians Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and profit. You consider that A H Mortley Opticians Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or review of the financial statements of A H Mortley Opticians 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 financial statements.



#### **Reeves & Co LLP**

Chartered Accountants  
37 St Margaret's Street  
Canterbury  
Kent  
CT1 2TU

8 September 2014

**A H Mortley Opticians Limited**  
**Registered number: 08324987**

**Abbreviated balance sheet**  
**As at 31 December 2013**

	Note	£	2013 £
<b>Fixed assets</b>			
Intangible assets	2		109,260
Tangible assets	3		13,940
			<u>123,200</u>
<b>Current assets</b>			
Stocks		23,012	
Debtors		15,252	
Cash at bank and in hand		32,499	
		<u>70,763</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(123,167)</u>	
<b>Net current liabilities</b>			<u>(52,404)</u>
<b>Net assets</b>			<u>70,796</u>
<b>Capital and reserves</b>			
Called up share capital	4		1,000
Profit and loss account			69,796
			<u>70,796</u>
<b>Shareholders' funds</b>			<u>70,796</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2013 and of its profit for the period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 8 September 2014.

Mrs A Mortley  
Director



The notes on pages 3 to 4 form part of these financial statements.

## A H Mortley Opticians Limited

### Notes to the abbreviated accounts For the period ended 31 December 2013

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

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).

##### 1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### 1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

##### 1.4 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value; over their expected useful lives on the following bases:

Fixtures & fittings	-	15% WDV
Office equipment	-	15% WDV

#### 2. Intangible fixed assets

	£
<b>Cost</b>	
Additions	121,400
At 31 December 2013	<u>121,400</u>
<b>Amortisation</b>	
Charge for the period	12,140
At 31 December 2013	<u>12,140</u>
<b>Net book value</b>	
At 31 December 2013	<u><u>109,260</u></u>

**A H Mortley Opticians Limited**

**Notes to the abbreviated accounts  
For the period ended 31 December 2013**

**3. Tangible fixed assets**

	£
<b>Cost</b>	
Additions	16,400
At 31 December 2013	<u>16,400</u>
<b>Depreciation</b>	
Charge for the period	2,460
At 31 December 2013	<u>2,460</u>
<b>Net book value</b>	
At 31 December 2013	<u><u>13,940</u></u>

**4. Share capital**

	2013 £
<b>Allotted, called up and fully paid</b>	
1,000 Ordinary shares of £1 each	<u>1,000</u>

1,000 ordinary shares were allotted and fully paid on 10 December 2012

**5. Related party transactions**

At the balance sheet date the company owed Mrs A H Mortley and Mr R E Mortley the shareholders of the company £86,142