

Registered number  
08711933

Bowen Opticians Limited

Abbreviated Accounts

30 September 2014

## **Bowen Opticians Limited**

### **Report to the director on the preparation of the unaudited abbreviated accounts of Bowen Opticians Limited for the year ended 30 September 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Bowen Opticians Limited for the year ended 30 September 2014 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com/Professional-ethics/>

Anthony Smith & Co Ltd  
Chartered Management Accountants  
5 Boulevard  
Weston super Mare  
BS23 1NN

25 June 2015

**Bowen Opticians Limited****Registered number:** 08711933**Abbreviated Balance Sheet****as at 30 September 2014**

	<b>Notes</b>	<b>2014</b>
		<b>£</b>
<b>Fixed assets</b>		
Tangible assets	2	21,592
<b>Current assets</b>		
Stocks		10,322
Debtors		10,799
Cash at bank and in hand		19,515
		<hr/> 40,636
<b>Creditors: amounts falling due within one year</b>		(49,000)
<b>Net current liabilities</b>		<hr/> (8,364)
<b>Net assets</b>		<hr/> 13,228 <hr/>
<b>Capital and reserves</b>		
Called up share capital	3	100
Profit and loss account		13,128
<b>Shareholder's funds</b>		<hr/> 13,228 <hr/>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit 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 the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Fiona Bromfield

Director

Approved by the board on 25 June 2015

**Bowen Opticians Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2014**

**1 Accounting policies**

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**2 Tangible fixed assets**

**£**

**Cost**

At 1 October 2013	15,324
Additions	11,633
At 30 September 2014	<u>26,957</u>

**Depreciation**

Charge for the year	5,365
At 30 September 2014	<u>5,365</u>

**Net book value**

At 30 September 2014	<u>21,592</u>
At 30 September 2013	<u>15,324</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.