

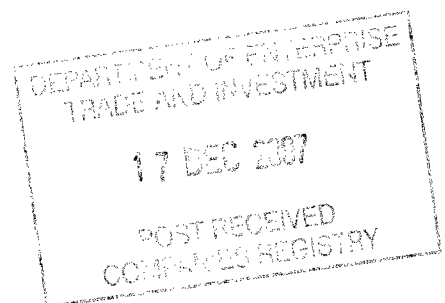


Registration number NI 49845

Dynan Opticians Limited

Abbreviated accounts

for the year ended 31 March 2007



Dynan Opticians Limited

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 5

Dynan Opticians Limited

**Accountants' report on the unaudited financial statements to the directors of
Dynan Opticians Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2007 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

SMC Accountancy Services Limited

SMC Accountancy Services Limited

**527 Antrim Road
Belfast
BT15 3BS**

Date: 3 December 2007

Dynan Opticians Limited

Abbreviated balance sheet as at 31 March 2007

		2007		2006	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		132,000		138,000
Tangible assets	2		19,435		15,745
			<u>151,435</u>		<u>153,745</u>
Current assets					
Stocks		8,500		8,525	
Debtors		11,257		9,144	
Cash at bank and in hand		24,187		12,389	
		<u>43,944</u>		<u>30,058</u>	
Creditors: amounts falling due within one year		(188,585)		(174,375)	
Net current liabilities			<u>(144,641)</u>		<u>(144,317)</u>
Net assets			<u>6,794</u>		<u>9,428</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			6,792		9,426
Shareholders' funds			<u>6,794</u>		<u>9,428</u>

The directors' statements required by Article 257B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Dynan Opticians Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Article 257B(4)
for the year ended 31 March 2007**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Article 257A(1) of the Companies (Northern Ireland) Order 1986 :

(b) that no notice has been deposited at the registered office of the company pursuant to Article 257B(2) requesting that an audit be conducted for the year ended 31 March 2007 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Article 229, and

(2) 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 year and of its profit or loss for the year then ended in accordance with the requirements of Article 234 and which otherwise comply with the provisions of the Companies (Northern Ireland) Order relating to financial statements, so far as applicable to the company.

In preparing these abbreviated accounts we have relied on the exemptions for individual financial statements conferred by Section A of Part I of Schedule 8 of the Companies (Northern Ireland) Order 1986 on the grounds that the company is entitled to the benefit of those exemptions as a small sized company.

The abbreviated accounts were approved by the Board on 3 December 2007 and signed on its behalf by

Diarmuid Dynan
Director



The notes on pages 4 to 5 form an integral part of these financial statements.

Dynan Opticians Limited

Notes to the abbreviated financial statements for the year ended 31 March 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 25 years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings
and equipment - 15% per annum on written down value

1.5. Stock

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

2. Fixed assets

	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 April 2006	150,000	21,792	171,792
Additions	-	7,265	7,265
At 31 March 2007	150,000	29,057	179,057
Depreciation and Provision for diminution in value			
At 1 April 2006	12,000	6,047	18,047
Charge for year	6,000	3,575	9,575
At 31 March 2007	18,000	9,622	27,622
Net book values			
At 31 March 2007	132,000	19,435	151,435
At 31 March 2006	138,000	15,745	153,745

Dynan Opticians Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2007**

..... continued

3. Share capital	2007	2006
	£	£
Authorised		
10,000 Ordinary shares of £1 each	10,000	10,000
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2