

**Unaudited Financial Statements**  
**for the Year Ended 30th September 2022**  
**for**  
**Optica Limited**

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for the Year Ended 30th September 2022**

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**Company Information  
for the Year Ended 30th September 2022**

**DIRECTORS:**

J B Hector  
Mrs A M Jinks

**REGISTERED OFFICE:**

130 High Street  
Marlborough  
Wiltshire  
SN8 1LZ

**REGISTERED NUMBER:**

01745048 (England and Wales)

**ACCOUNTANTS:**

Bew & Co Limited  
Chartered Accountants  
130 High Street  
Marlborough  
Wiltshire  
SN8 1LZ

**Balance Sheet**  
**30th September 2022**

	Notes	30.9.22	£	30.9.21	£
<b>FIXED ASSETS</b>					
Tangible assets	4		644		1,285
<b>CURRENT ASSETS</b>					
Debtors	5	11,346		22,638	
Cash at bank		<u>5,471</u>		<u>8,175</u>	
		16,817		30,813	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>14,968</u>		<u>17,333</u>	
<b>NET CURRENT ASSETS</b>			<u>1,849</u>		<u>13,480</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,493		14,765
<b>PROVISIONS FOR LIABILITIES</b>			<u>122</u>		<u>244</u>
<b>NET ASSETS</b>			<u><u>2,371</u></u>		<u><u>14,521</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>1,371</u>		<u>13,521</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>2,371</u></u>		<u><u>14,521</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**Optica Limited (Registered number: 01745048)**

**Balance Sheet - continued**  
**30th September 2022**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 23rd June 2023 and were signed on its behalf by:

Mrs A M Jinks - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30th September 2022**

**1. STATUTORY INFORMATION**

Optica Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 2).

Notes to the Financial Statements - continued  
for the Year Ended 30th September 2022

4.	<b>TANGIBLE FIXED ASSETS</b>		Plant and machinery etc £
	<b>COST</b>		
	At 1st October 2021 and 30th September 2022		<u>36,563</u>
	<b>DEPRECIATION</b>		
	At 1st October 2021		35,278
	Charge for year		<u>641</u>
	At 30th September 2022		<u>35,919</u>
	<b>NET BOOK VALUE</b>		
	At 30th September 2022		<u>644</u>
	At 30th September 2021		<u>1,285</u>
5.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		30.9.22	30.9.21
		£	£
	Trade debtors	10,552	19,952
	Other debtors	<u>794</u>	<u>2,686</u>
		<u>11,346</u>	<u>22,638</u>
6.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		30.9.22	30.9.21
		£	£
	Trade creditors	10,271	1,042
	Taxation and social security	1,338	4,076
	Other creditors	<u>3,359</u>	<u>12,215</u>
		<u>14,968</u>	<u>17,333</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.