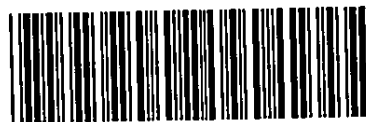


**Abbreviated Unaudited Accounts for the Year Ended 30 June 2011**

**for**

**A & B Spectacles Ltd**

SATURDAY



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COMPANIES HOUSE

**A & B Spectacles Ltd**

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**for the Year Ended 30 June 2011**

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**A & B Spectacles Ltd**  
**Company Information**  
**for the Year Ended 30 June 2011**

<b>DIRECTORS</b>	Dr A K Bansal B Abramson
<b>SECRETARY</b>	Mrs N Bansal
<b>REGISTERED OFFICE</b>	52 Penny Lane Mossley Hill Liverpool L18 1DG
<b>REGISTERED NUMBER</b>	04451116 (England and Wales)
<b>ACCOUNTANTS</b>	MATTHEWS SUTTON & CO LTD Chartered Accountants and Registered Auditors 52 Penny Lane Mossley Hill Liverpool L18 1DG

**A & B Spectacles Ltd**

**Abbreviated Balance Sheet**  
**30 June 2011**

	Notes	2011 £	2010 £
<b>FIXED ASSETS</b>			
Intangible assets	2	880	1,320
Tangible assets	3	1,543	1,919
		<u>2,423</u>	<u>3,239</u>
<b>CURRENT ASSETS</b>			
Stocks		9,840	11,280
Debtors		7,907	2,679
Cash at bank and in hand		5,911	13,730
		<u>23,658</u>	<u>27,689</u>
<b>CREDITORS</b>			
Amounts falling due within one year		23,284	24,923
		<u>23,284</u>	<u>24,923</u>
<b>NET CURRENT ASSETS</b>		<u>374</u>	<u>2,766</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,797</u>	<u>6,005</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>-</u>	<u>131</u>
<b>NET ASSETS</b>		<u><u>2,797</u></u>	<u><u>5,874</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		2,697	5,774
		<u>2,797</u>	<u>5,874</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>2,797</u></u>	<u><u>5,874</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2011

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2011 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

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on 21 March 2012 and were signed on its behalf by

B Abramson - Director



The notes form part of these abbreviated accounts

**A & B Spectacles Ltd**

**Notes to the Abbreviated Accounts  
for the Year Ended 30 June 2011**

**1 ACCOUNTING POLICIES**

**Accounting convention**

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**

Turnover represents net invoiced sales of goods, excluding value added tax

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of ten years

**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 etc                      -    33% on cost and 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

**Deferred tax**

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

**2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2010 and 30 June 2011	4,400
<b>AMORTISATION</b>	
At 1 July 2010	3,080
Charge for year	440
At 30 June 2011	3,520
<b>NET BOOK VALUE</b>	
At 30 June 2011	880
At 30 June 2010	1,320

**3 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2010 and 30 June 2011	7,615
<b>DEPRECIATION</b>	
At 1 July 2010	5,696
Charge for year	376
At 30 June 2011	6,072
<b>NET BOOK VALUE</b>	
At 30 June 2011	1,543
At 30 June 2010	1,919

**A & B Spectacles Ltd**

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 30 June 2011**

**4 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid Number	Class	Nominal value	2011 £	2010 £
100	Ordinary	1	<u>100</u>	<u>100</u>