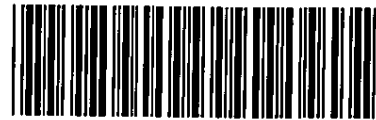


Abbreviated Unaudited Accounts for the Year Ended 30 June 2009

for

A & B Spectacles Limited

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COMPANIES HOUSE

A & B Spectacles Limited

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for the Year Ended 30 June 2009

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A & B Spectacles Limited
Company Information
for the Year Ended 30 June 2009

DIRECTORS

Dr A K Bansal
B Abramson

SECRETARY

Mrs N Bansal

REGISTERED OFFICE:

52 Penny Lane
Mossley Hill
Liverpool
L18 1DG

REGISTERED NUMBER:

04451116 (England and Wales)

ACCOUNTANTS

MATTHEWS SUTTON & CO LTD
Chartered Accountants and Registered Auditors
52 Penny Lane
Mossley Hill
Liverpool
L18 1DG

A & B Spectacles Limited

Abbreviated Balance Sheet
30 June 2009

	Notes	2009 £	£	2008 £	£
FIXED ASSETS					
Intangible assets	2		1,760		2,200
Tangible assets	3		2,108		2,775
			<u>3,868</u>		<u>4,975</u>
CURRENT ASSETS					
Stocks		8,795		7,905	
Debtors		5,044		6,540	
Cash at bank and in hand		6,693		2,546	
		<u>20,532</u>		<u>16,991</u>	
CREDITORS					
Amounts falling due within one year		24,148		17,095	
		<u>24,148</u>		<u>17,095</u>	
NET CURRENT LIABILITIES			<u>(3,616)</u>		<u>(104)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			252		4,871
PROVISIONS FOR LIABILITIES			103		152
NET ASSETS			<u>149</u>		<u>4,719</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			49		4,619
			<u>149</u>		<u>4,719</u>
SHAREHOLDERS' FUNDS			<u>149</u>		<u>4,719</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2009


The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2009 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 22 March 2010 and were signed on its behalf by


DR AK BANSAL
 B-Abramson - Director

The notes form part of these abbreviated accounts

A & B Spectacles Limited

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2009

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
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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 £
COST	
At 1 July 2008	
and 30 June 2009	4,400
AMORTISATION	
At 1 July 2008	2,200
Charge for year	440
At 30 June 2009	2,640
NET BOOK VALUE	
At 30 June 2009	1,760
At 30 June 2008	2,200

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2008	
and 30 June 2009	7,235
DEPRECIATION	
At 1 July 2008	4,460
Charge for year	667
At 30 June 2009	5,127
NET BOOK VALUE	
At 30 June 2009	2,108
At 30 June 2008	2,775

A & B Spectacles Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 June 2009

4 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value	2009 £	2008 £
100	Ordinary	1	<u>100</u>	<u>100</u>