

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31 March 2015**  
**for**  
**A B Optical Limited**

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**for the Year Ended 31 March 2015**

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**A B Optical Limited**  
**Company Information**  
**for the Year Ended 31 March 2015**

**DIRECTOR:** A Bedi

**SECRETARY:** Y P Bedi

**REGISTERED OFFICE:** 16 Queen Street  
Ilkeston  
Derbyshire  
DE7 5GT

**REGISTERED NUMBER:** 05253361 (England and Wales)

**ACCOUNTANTS:** Gregory Priestley & Stewart  
16 Queen Street  
Ilkeston  
Derbyshire  
DE7 5GT

**A B Optical Limited (Registered number: 05253361)**

**Abbreviated Balance Sheet**  
**31 March 2015**

	Notes	31.3.15 £	£	31.3.14 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		2,475		2,925
Tangible assets	3		<u>9,782</u>		<u>12,191</u>
			12,257		15,116
<b>CURRENT ASSETS</b>					
Stocks		25,000		24,550	
Debtors		73,085		23,959	
Cash at bank and in hand		<u>63,760</u>		<u>70,775</u>	
		161,845		119,284	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>114,372</u>		<u>107,999</u>	
<b>NET CURRENT ASSETS</b>			<u>47,473</u>		<u>11,285</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			59,730		26,401
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		(23,321)		(28,933)
<b>PROVISIONS FOR LIABILITIES</b>			(47)		(109)
<b>NET ASSETS/(LIABILITIES)</b>			<u>36,362</u>		<u>(2,641)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		500		500
Profit and loss account			<u>35,862</u>		<u>(3,141)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>36,362</u>		<u>(2,641)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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 notes form part of these abbreviated accounts

**A B Optical Limited (Registered number: 05253361)**

**Abbreviated Balance Sheet - continued**  
**31 March 2015**

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 director on 19 November 2015 and were signed by:

A Bedi - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31 March 2015**

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.

**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                      - 20% 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. **INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2014 and 31 March 2015	<u>4,500</u>
<b>AMORTISATION</b>	
At 1 April 2014	1,575
Amortisation for year	<u>450</u>
At 31 March 2015	<u>2,025</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>2,475</u>
At 31 March 2014	<u>2,925</u>

**A B Optical Limited (Registered number: 05253361)**

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 March 2015**

3. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2014	14,968
Additions	266
At 31 March 2015	<u>15,234</u>
<b>DEPRECIATION</b>	
At 1 April 2014	2,777
Charge for year	2,675
At 31 March 2015	<u>5,452</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>9,782</u>
At 31 March 2014	<u>12,191</u>

4. **CREDITORS**

Creditors include an amount of £ 27,920 (31.3.14 - £ 32,289 ) for which security has been given.

They also include the following debts falling due in more than five years:

	31.3.15 £	31.3.14 £
Repayable by instalments	<u>3,523</u>	<u>8,691</u>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.15 £	31.3.14 £
500	Ordinary	£1	<u>500</u>	<u>500</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.