

Registered Number 05573331

A B OPTICS LIMITED

Abbreviated Accounts

30 September 2011

A B OPTICS LIMITED

Registered Number 05573331

Balance Sheet as at 30 September 2011

	Notes	2011	2010
		£	£
<b>Fixed assets</b>			
Intangible	2	5,075	14,975
Tangible	3	<u>4,267</u>	<u>5,690</u>
Total fixed assets		9,342	20,665
<b>Current assets</b>			
Stocks		9,000	10,700
Debtors		21,199	46,345
Cash at bank and in hand		13,812	10,414
Total current assets		<u>44,011</u>	<u>67,459</u>
<b>Creditors: amounts falling due within one year</b>		(52,444)	(53,717)
<b>Net current assets</b>		(8,433)	13,742
<b>Total assets less current liabilities</b>		<u>909</u>	<u>34,407</u>
<b>Creditors: amounts falling due after one year</b>			(17,159)
<b>Total net Assets (liabilities)</b>		909	17,248
<b>Capital and reserves</b>			
Called up share capital	4	2	1
Profit and loss account		<u>907</u>	<u>17,247</u>
<b>Shareholders funds</b>		<u>909</u>	<u>17,248</u>

- a. For the year ending 30 September 2011 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
  - i. ensuring the company keeps accounting records which comply with Section 386; and
  - ii. preparing accounts 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 financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 29 June 2012

And signed on their behalf by:

**Mr Z A Bandali, Director**

**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 1068 of the Companies Act 2006.**

## Notes to the abbreviated accounts

For the year ending 30  
September 2011

1 **Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective January 2005)

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery                      25.00% Reducing Balance

2 **Intangible fixed assets**

Cost Or Valuation	£
At 30 September 2010	49,500
At 30 September 2011	<u>49,500</u>

Depreciation	
At 30 September 2010	34,525
Charge for year	9,900
At 30 September 2011	<u>44,425</u>

Net Book Value	
At 30 September 2010	14,975
At 30 September 2011	<u>5,075</u>

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over 5 years.

3 **Tangible fixed assets**

Cost	£
At 30 September 2010	19,434
additions	
disposals	
revaluations	
transfers	
At 30 September 2011	<u>19,434</u>

Depreciation	
At 30 September 2010	13,744
Charge for year	1,423
on disposals	
At 30 September 2011	<u>15,167</u>
Net Book Value	
At 30 September 2010	5,690
At 30 September 2011	<u>4,267</u>

4 **Share capital**

	2011	2010
	£	£
Authorised share capital:		
Allotted, called up and fully paid:		
2 Ordinary of £1.00 each	2	1

5 **Transactions with directors**

Directors loan account balance due to the Company as at 30/09/2011 of £9,616 (2010- £32,667) There is no interest charged on the loan.

6 **Related party disclosures**

There are no reportable related party disclosures.