

Registered Number 05573331

A B OPTICS LIMITED

Abbreviated Accounts

30 September 2012

Abbreviated Balance Sheet as at 30 September 2012

	Notes	2012 £	2011 £
Fixed assets			
Intangible assets	2	-	5,075
Tangible assets	3	12,721	4,267
		<u>12,721</u>	<u>9,342</u>
Current assets			
Stocks		9,000	9,000
Debtors		16,688	21,199
Cash at bank and in hand		35,215	13,812
		<u>60,903</u>	<u>44,011</u>
Creditors: amounts falling due within one year		<u>(45,826)</u>	<u>(52,444)</u>
Net current assets (liabilities)		<u>15,077</u>	<u>(8,433)</u>
Total assets less current liabilities		<u>27,798</u>	<u>909</u>
Total net assets (liabilities)		<u>27,798</u>	<u>909</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		27,796	907
Shareholders' funds		<u>27,798</u>	<u>909</u>

- For the year ending 30 September 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 8 May 2013

And signed on their behalf by:
Mr Z A Bandali, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

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

Tangible assets depreciation policy

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:-

Asset class depreciation method and rate

Plant and machinery 25% reducing balance

Intangible assets amortisation policy

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:-

Asset class amortisation method and rate

goodwill 20% straight line

Other accounting policies

Stock

stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

2 Intangible fixed assets

	£
Cost	
At 1 October 2011	49,500
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2012	<u>49,500</u>
Amortisation	
At 1 October 2011	44,425
Charge for the year	5,075
On disposals	-
At 30 September 2012	<u>49,500</u>
Net book values	
At 30 September 2012	<u>0</u>
At 30 September 2011	<u>5,075</u>

3 Tangible fixed assets

£

Cost

At 1 October 2011	19,434
Additions	12,695
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2012	<u>32,129</u>

Depreciation

At 1 October 2011	15,167
Charge for the year	4,241
On disposals	-
At 30 September 2012	<u>19,408</u>

Net book values

At 30 September 2012	<u>12,721</u>
At 30 September 2011	<u>4,267</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2012</i>	<i>2011</i>
	£	£
2 Ordinary shares of £1 each	2	2

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