

Registered Number 05573331

A B OPTICS LIMITED

Abbreviated Accounts

30 September 2015

Abbreviated Balance Sheet as at 30 September 2015

	Notes	2015 £	2014 £
Fixed assets			
Intangible assets	2	90,000	120,000
Tangible assets	3	5,359	7,155
		<u>95,359</u>	<u>127,155</u>
Current assets			
Stocks		62,000	52,000
Debtors		26,569	19,700
Cash at bank and in hand		89,618	75,078
		<u>178,187</u>	<u>146,778</u>
Creditors: amounts falling due within one year		<u>(71,742)</u>	<u>(143,438)</u>
Net current assets (liabilities)		<u>106,445</u>	<u>3,340</u>
Total assets less current liabilities		<u>201,804</u>	<u>130,495</u>
Total net assets (liabilities)		<u>201,804</u>	<u>130,495</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		201,802	130,493
Shareholders' funds		<u>201,804</u>	<u>130,495</u>

- For the year ending 30 September 2015 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 30 June 2016

And signed on their behalf by:

Mr Z Bandali, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2015**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, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery 25% reducing balance

Intangible assets amortisation policy

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

Goodwill 20% Straight line

Valuation information and policy

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 2014	199,500
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2015	<u>199,500</u>
Amortisation	
At 1 October 2014	79,500
Charge for the year	30,000
On disposals	-
At 30 September 2015	<u>109,500</u>
Net book values	
At 30 September 2015	<u>90,000</u>
At 30 September 2014	<u>120,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 October 2014	32,129
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2015	<u>32,129</u>
Depreciation	
At 1 October 2014	24,974
Charge for the year	1,796
On disposals	-
At 30 September 2015	<u>26,770</u>
Net book values	
At 30 September 2015	<u>5,359</u>
At 30 September 2014	<u>7,155</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
2 Ordinary shares of £1 each	2	2

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