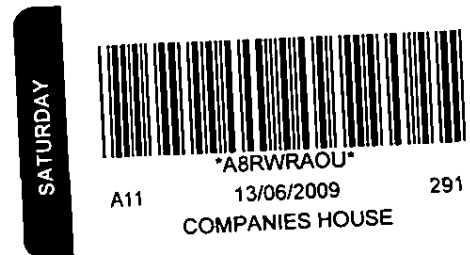


COMPANY REGISTRATION NUMBER 6540922

A R OPTICAL LIMITED
ABBREVIATED ACCOUNTS
30 SEPTEMBER 2008



GREEN & CO
Chartered Certified Accountants and Registered Auditors
7 New Street
Pontnewydd
Cwmbran
NP44 1EE

A R OPTICAL LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 20 MARCH 2008 TO 30 SEPTEMBER 2008

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A R OPTICAL LIMITED
ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2008

	Note	£	30 Sep 08 £
FIXED ASSETS	2		
Intangible assets			66,500
Tangible assets			401
			<u>66,901</u>
CURRENT ASSETS			
Stocks		30,500	
Debtors		1,418	
Cash at bank and in hand		4,781	
		<u>36,699</u>	
CREDITORS: Amounts falling due within one year		<u>99,638</u>	
NET CURRENT LIABILITIES			<u>(62,939)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>3,962</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3		100
Profit and loss account			3,862
SHAREHOLDERS' FUNDS			<u>3,962</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the period by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 18/10/09 and are signed on their behalf by:

.....
R J W LEWIS

A R OPTICAL LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS****PERIOD FROM 20 MARCH 2008 TO 30 SEPTEMBER 2008****1. ACCOUNTING POLICIES****Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 10 years straight line

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 20% 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.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

A R OPTICAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 20 MARCH 2008 TO 30 SEPTEMBER 2008

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
Additions	<u>70,000</u>	<u>408</u>	<u>70,408</u>
At 30 September 2008	<u>70,000</u>	<u>408</u>	<u>70,408</u>
DEPRECIATION			
Charge for period	<u>3,500</u>	<u>7</u>	<u>3,507</u>
At 30 September 2008	<u>3,500</u>	<u>7</u>	<u>3,507</u>
NET BOOK VALUE			
At 30 September 2008	<u>66,500</u>	<u>401</u>	<u>66,901</u>
At 19 March 2008	<u>—</u>	<u>—</u>	<u>—</u>

3. SHARE CAPITAL

Authorised share capital:

	30 Sep 08 £
100 Ordinary shares of £1 each	<u>100</u>

Allotted, called up and fully paid:

	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>