

REGISTERED NUMBER: 06540922 (England and Wales)

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2012
FOR
A.R.OPTICAL LIMITED**

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FOR THE YEAR ENDED 31ST OCTOBER 2012**

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A.R.OPTICAL LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31ST OCTOBER 2012

DIRECTOR: A E Lewis

SECRETARY: A E Lewis

REGISTERED OFFICE: 7 New Street
Pontnewydd
Cwmbran
Torfaen
NP44 1EE

REGISTERED NUMBER: 06540922 (England and Wales)

ACCOUNTANTS: Green & Co
Chartered Certified Accountants
7 New Street
Pontnewydd
Cwmbran
Torfaen
NP44 1EE

A.R.OPTICAL LIMITED (REGISTERED NUMBER: 06540922)

ABBREVIATED BALANCE SHEET
31ST OCTOBER 2012

| | Notes | 2012 £ | £ | 2011 £ | £ |
|--|-------|---------------|-----------------|----------------|-----------------|
| FIXED ASSETS | | | | | |
| Intangible assets | 2 | | 52,500 | | 56,000 |
| Tangible assets | 3 | | <u>10,208</u> | | <u>11,139</u> |
| | | | 62,708 | | 67,139 |
| CURRENT ASSETS | | | | | |
| Stocks | | 23,808 | | 27,583 | |
| Debtors | | 9,836 | | 9,562 | |
| Cash at bank | | <u>7,017</u> | | <u>15,920</u> | |
| | | 40,661 | | 53,065 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | | <u>97,724</u> | | <u>108,879</u> | |
| NET CURRENT LIABILITIES | | | <u>(57,063)</u> | | <u>(55,814)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>5,645</u> | | <u>11,325</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | 4 | | 100 | | 100 |
| Profit and loss account | | | <u>5,545</u> | | <u>11,225</u> |
| SHAREHOLDERS' FUNDS | | | <u>5,645</u> | | <u>11,325</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.
- (b)

The notes form part of these abbreviated accounts

A.R.OPTICAL LIMITED (REGISTERED NUMBER: 06540922)

ABBREVIATED BALANCE SHEET - continued
31ST OCTOBER 2012

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 15th March 2013 and were signed by:

A E Lewis - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2012**

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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of twenty years.

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 | - 15% on reducing balance |
| Fixtures and fittings | - 15% on reducing balance |
| Computer equipment | - 15% 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.

A.R.OPTICAL LIMITED (REGISTERED NUMBER: 06540922)

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31ST OCTOBER 2012**

2. INTANGIBLE FIXED ASSETS

| | Total £ |
|---|---------------|
| COST | |
| At 1st November 2011 and 31st October 2012 | <u>70,000</u> |
| AMORTISATION | |
| At 1st November 2011 | 14,000 |
| Amortisation for year | <u>3,500</u> |
| At 31st October 2012 | <u>17,500</u> |
| NET BOOK VALUE | |
| At 31st October 2012 | <u>52,500</u> |
| At 31st October 2011 | <u>56,000</u> |

3. TANGIBLE FIXED ASSETS

| | Total £ |
|-----------------------|---------------|
| COST | |
| At 1st November 2011 | 13,985 |
| Additions | <u>850</u> |
| At 31st October 2012 | <u>14,835</u> |
| DEPRECIATION | |
| At 1st November 2011 | 2,846 |
| Charge for year | <u>1,781</u> |
| At 31st October 2012 | <u>4,627</u> |
| NET BOOK VALUE | |
| At 31st October 2012 | <u>10,208</u> |
| At 31st October 2011 | <u>11,139</u> |

4. CALLED UP SHARE CAPITAL

| | | | | |
|----------------------------------|----------|-------------------|------------|------------|
| Allotted, issued and fully paid: | | | | |
| Number: | Class: | Nominal value: | 2012 £ | 2011 £ |
| 100 | Ordinary | £1 | <u>100</u> | <u>100</u> |

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