

**REGISTERED NUMBER: 06540922 (England and Wales)**

**A.R.OPTICAL LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31ST OCTOBER 2013**

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FOR THE YEAR ENDED 31ST OCTOBER 2013**

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**A.R.OPTICAL LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST OCTOBER 2013**

**DIRECTOR:** A E Lewis

**SECRETARY:** A E Lewis

**REGISTERED OFFICE:** Pembroke House  
Llantarnam Park Way  
Cwmbran  
Torfaen  
NP44 3AU

**REGISTERED NUMBER:** 06540922 (England and Wales)

**ACCOUNTANTS:** Green & Co  
Chartered Certified Accountants  
Pembroke House  
Llantarnam Park Way  
Cwmbran  
Torfaen  
NP44 3AU

**ABBREVIATED BALANCE SHEET**  
**31ST OCTOBER 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		31,350		52,500
Tangible assets	3		<u>18,418</u>		<u>10,208</u>
			49,768		62,708
<b>CURRENT ASSETS</b>					
Stocks		13,507		23,808	
Debtors		13,346		9,836	
Cash at bank		<u>6,042</u>		<u>7,017</u>	
		32,895		40,661	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>95,000</u>		<u>97,724</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(62,105)</u>		<u>(57,063)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(12,337)</u>		<u>5,645</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>(12,437)</u>		<u>5,545</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(12,337)</u>		<u>5,645</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2013 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)

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

**ABBREVIATED BALANCE SHEET - continued**  
**31ST OCTOBER 2013**

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 14th March 2014 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 2013**

**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.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2013**

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st November 2012	70,000
Disposals	<u>(25,000)</u>
At 31st October 2013	<u>45,000</u>
<b>AMORTISATION</b>	
At 1st November 2012	17,500
Amortisation for year	2,683
Eliminated on disposal	<u>(6,533)</u>
At 31st October 2013	<u>13,650</u>
<b>NET BOOK VALUE</b>	
At 31st October 2013	<u>31,350</u>
At 31st October 2012	<u>52,500</u>

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st November 2012	14,835
Additions	<u>9,741</u>
At 31st October 2013	<u>24,576</u>
<b>DEPRECIATION</b>	
At 1st November 2012	4,627
Charge for year	<u>1,531</u>
At 31st October 2013	<u>6,158</u>
<b>NET BOOK VALUE</b>	
At 31st October 2013	<u>18,418</u>
At 31st October 2012	<u>10,208</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

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 1072 of the Companies Act 2006.