

Registered Number 06540922

A.R.Optical Limited

Abbreviated Accounts

30 September 2010

A.R.Optical Limited

Registered Number 06540922

Company Information

Registered Office:

26 Hanbury Road

Bargoed

Mid Glamorgan

CF81 8QT

A.R.Optical Limited

Registered Number 06540922

Balance Sheet as at 30 September 2010

	Notes	2010 £	2009 £
Fixed assets			
Intangible	2	59,500	63,000
Tangible	3	4,761	5,601
		<u>64,261</u>	<u>68,601</u>
Current assets			
Stocks		25,000	25,000
Debtors		7,987	9,248
Cash at bank and in hand		10,637	3,687
Total current assets		<u>43,624</u>	<u>37,935</u>
Creditors: amounts falling due within one year		(110,107)	(100,652)
Net current assets (liabilities)		(66,483)	(62,717)
Total assets less current liabilities		<u>(2,222)</u>	<u>5,884</u>
Total net assets (liabilities)		<u>(2,222)</u>	<u>5,884</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(2,322)	5,784
Shareholders funds		<u>(2,222)</u>	<u>5,884</u>

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- a. For the year ending 30 September 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
 - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
 - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 09 February 2011

And signed on their behalf by:

A Lewis, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 September 2010

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.

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% on reducing balance
Computer equipment	15% on reducing balance

2 Intangible fixed assets

Cost or valuation	£
At 01 October 2009	<u>70,000</u>
At 30 September 2010	<u>70,000</u>
Amortisation	
At 01 October 2009	7,000
Charge for year	<u>3,500</u>
At 30 September 2010	<u>10,500</u>

Net Book Value

At 30 September 2010 59,500

At 30 September 2009 63,000**3 Tangible fixed assets**

		Total
Cost		£
At 01 October 2009	-	<u>6,002</u>
At 30 September 2010	-	<u>6,002</u>
Depreciation		
At 01 October 2009		401
Charge for year	-	<u>840</u>
At 30 September 2010	-	<u>1,241</u>
Net Book Value		
At 30 September 2010		4,761
At 30 September 2009	-	<u>5,601</u>

4 Share capital

	2010	2009
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100