

**Unaudited Financial Statements**  
**for the Period 1 August 2017 to 31 December 2018**  
**for**  
**H W Williams (Optometrists) Limited**

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**H W Williams (Optometrists) Limited**

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for the Period 1 August 2017 to 31 December 2018**

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H W Williams (Optometrists) Limited

Company Information  
for the Period 1 August 2017 to 31 December 2018

**DIRECTORS:**

I Hakim  
N C Terry

**SECRETARY:**

**REGISTERED OFFICE:**

India Mill Business Centre  
Unit 317, Bolton Road  
Darwen  
Lancashire  
BB3 1AE

**REGISTERED NUMBER:**

06189091 (England and Wales)

H W Williams (Optometrists) Limited (Registered number: 06189091)

Balance Sheet  
31 December 2018

	Notes	31.12.18 £	£	31.7.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		11,566		11,092
<b>CURRENT ASSETS</b>					
Stocks		14,263		-	
Debtors	5	20,042		36,920	
Cash at bank and in hand		58,246		45,700	
		<u>92,551</u>		<u>82,620</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	32,413		25,958	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS</b>			60,138		56,662
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>71,704</u>		<u>67,754</u>
<b>PROVISIONS FOR LIABILITIES</b>			2,198		-
			<u></u>		<u></u>
<b>NET ASSETS</b>			<u>69,506</u>		<u>67,754</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			4		4
Retained earnings			69,502		67,750
			<u>69,506</u>		<u>67,754</u>

The company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary companies for the period ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these financial statements


H W Williams (Optometrists) Limited (Registered number: 06189091)

Balance Sheet - continued  
31 December 2018

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on  
...7-9-19... and were signed on its behalf by:

  
.....  
I Hakim - Director

The notes form part of these financial statements

**1. STATUTORY INFORMATION**

H W Williams (Optometrists) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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 etc - 20% 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.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Period 1 August 2017 to 31 December 2018

2. **ACCOUNTING POLICIES - continued**

**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 profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 6 (2017 - 6).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 August 2017	75,163
Additions	3,365
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At 31 December 2018	78,528
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<b>DEPRECIATION</b>	
At 1 August 2017	64,071
Charge for period	2,891
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At 31 December 2018	66,962
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<b>NET BOOK VALUE</b>	
At 31 December 2018	11,566
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At 31 July 2017	11,092
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5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18 £	31.7.17 £
Trade debtors	13,331	32,052
Other debtors	6,711	4,868
	<hr/>	<hr/>
	20,042	36,920
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6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18 £	31.7.17 £
Trade creditors	5,365	13,795
Taxation and social security	25,463	10,605
Other creditors	1,585	1,558
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	32,413	25,958
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H W Williams (Optometrists) Limited

Notes to the Financial Statements - continued  
for the Period 1 August 2017 to 31 December 2018

**7. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.18	31.7.17
	£	£
Within one year	23,717	-
Between one and five years	86,471	-
In more than five years	43,917	-
	<u>154,105</u>	<u>-</u>