

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31 May 2008**  
**for**  
**ANDREW LOMAS OPTOMETRIST LIMITED**

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**ANDREW LOMAS OPTOMETRIST LIMITED**

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for the Year Ended 31 May 2008**

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**ANDREW LOMAS OPTOMETRIST LIMITED**

**Company Information  
for the Year Ended 31 May 2008**

**DIRECTOR:** A M Lomas

**SECRETARY:** Miss H S Lomas

**REGISTERED OFFICE:** 31 Southgate  
Elland  
Halifax  
West Yorkshire  
HX3 0BW

**REGISTERED NUMBER:** 5424134 (England and Wales)

**ACCOUNTANTS:** Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**ANDREW LOMAS OPTOMETRIST LIMITED**

**Abbreviated Balance Sheet  
31 May 2008**

	Notes	31.5.08 £	£	31.5.07 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		55,250		58,500
Tangible assets	3		17,994		3,959
			<u>73,244</u>		<u>62,459</u>
<b>CURRENT ASSETS</b>					
Stocks		5,956		6,109	
Debtors		5,557		8,774	
Cash at bank and in hand		8,626		16,219	
		<u>20,139</u>		<u>31,102</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		42,630		55,547	
		<u>42,630</u>		<u>55,547</u>	
<b>NET CURRENT LIABILITIES</b>			(22,491)		(24,445)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			50,753		38,014
<b>CREDITORS</b>					
Amounts falling due after more than one year			(8,301)		-
			<u>(1,182)</u>		<u>-</u>
<b>PROVISIONS FOR LIABILITIES</b>					
			41,270		38,014
<b>NET ASSETS</b>			<u>41,270</u>		<u>38,014</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1		1
Profit and loss account			41,269		38,013
			<u>41,270</u>		<u>38,014</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>41,270</u>		<u>38,014</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 May 2008.

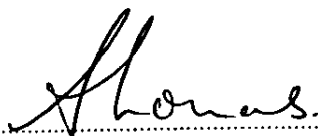
The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the director on 25/11/08 and were signed by:

  
A M Lomas - Director

The notes form part of these abbreviated accounts

# ANDREW LOMAS OPTOMETRIST LIMITED

## Notes to the Abbreviated Accounts for the Year Ended 31 May 2008

### 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 January 2007).

#### 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 2005, 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 etc	- 25% on reducing balance and 25% on cost
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#### 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.

### 2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 June 2007 and 31 May 2008	65,000
<b>AMORTISATION</b>	
At 1 June 2007	6,500
Charge for year	3,250
	<u>9,750</u>
At 31 May 2008	
<b>NET BOOK VALUE</b>	
At 31 May 2008	<u>55,250</u>
At 31 May 2007	<u>58,500</u>

**ANDREW LOMAS OPTOMETRIST LIMITED**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 May 2008**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 June 2007	6,527
Additions	<u>20,160</u>
At 31 May 2008	<u>26,687</u>
<b>DEPRECIATION</b>	
At 1 June 2007	2,568
Charge for year	<u>6,125</u>
At 31 May 2008	<u>8,693</u>
<b>NET BOOK VALUE</b>	
At 31 May 2008	<u>17,994</u>
At 31 May 2007	<u>3,959</u>

**4. CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal	31.5.08	31.5.07
		value:	£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal	31.5.08	31.5.07
		value:	£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
ANDREW LOMAS OPTOMETRIST LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company for the year ended 31 May 2008 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to him in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 May 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

*Riley & Co Limited*

Date: 8 December 2008