

**Unaudited Financial Statements for the Year Ended 30 June 2023**

**for**

**Williams And Barry (Group) Ltd.**

**Contents of the Financial Statements  
for the Year Ended 30 June 2023**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**Williams And Barry (Group) Ltd.**

**Company Information  
for the Year Ended 30 June 2023**

**DIRECTOR:** Christian Barry

**REGISTERED OFFICE:** 25 Sandyford Place  
Glasgow  
G3 7NG

**REGISTERED NUMBER:** SC405139 (Scotland)

**ACCOUNTANTS:** Stevenson & Kyles  
Chartered Accountants  
25 Sandyford Place  
Glasgow  
G3 7NG

**Williams And Barry (Group) Ltd. (Registered number: SC405139)**

**Balance Sheet  
30 June 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Investments	4		1,160,482		1,160,482
<b>CURRENT ASSETS</b>					
Debtors	5	34,580		210	
Cash at bank		<u>314</u>		<u>684</u>	
		34,894		894	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>893,797</u>		<u>859,797</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(858,903)</u>		<u>(858,903)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>301,579</u>		<u>301,579</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		2		2
Retained earnings	9		<u>301,577</u>		<u>301,577</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>301,579</u>		<u>301,579</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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

**Williams And Barry (Group) Ltd. (Registered number: SC405139)**

**Balance Sheet - continued**  
**30 June 2023**

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 March 2024 and were signed by:

Christian Barry - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30 June 2023**

**1. STATUTORY INFORMATION**

Williams And Barry (Group) Ltd. is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Financial instruments**

Basic financial instruments, including debtors and creditors with no stated interest rate and receivable or payable within one year, are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in administrative expenses.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 year 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.

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

2. ACCOUNTING POLICIES - continued

**Grant income**

Where applicable, grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and that the company will comply with all attached conditions. Where the grant income relates to a particular expense item, the grant income is recognised in the profit and loss account over the same period as the expense it is intended to compensate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST</b>	
At 1 July 2022	
and 30 June 2023	<u>1,160,482</u>
<b>NET BOOK VALUE</b>	
At 30 June 2023	<u>1,160,482</u>
At 30 June 2022	<u>1,160,482</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>34,580</u>	<u>210</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Amounts owed to group undertakings	<u>893,797</u>	<u>859,797</u>

7. SECURED DEBTS

The following secured debts are included within creditors:

2023 £	2022 £
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Bank borrowings are secured by way of a floating charge over the whole assets of the company.

**Williams And Barry (Group) Ltd. (Registered number: SC405139)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023**

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023 £	2022 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**9. RESERVES**

	Retained earnings £
At 1 July 2022	301,577
Profit for the year	-
At 30 June 2023	<u>301,577</u>

**10. ULTIMATE CONTROLLING PARTY**

The company is under the control of Mr C J Barry by virtue of his shareholding in the ultimate parent company EEL Healthcare Ltd.



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.