

Financial Statements  
for the Period  
1 December 2021 to 29 November 2022  
for  
The Eye Centre (Heywood) Ltd

Archwood Accountants  
Archwood House  
46-48 Long Street  
Middleton  
Manchester  
M24 6UQ

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for the Period 1 December 2021 to 29 November 2022

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The Eye Centre (Heywood) Ltd  
Company Information  
for the Period 1 December 2021 to 29 November 2022

**DIRECTORS:**

M R Chowdhury  
Y Chowdhury

**REGISTERED OFFICE:**

58 Market Street  
Heywood  
Lancashire  
OL10 4LY

**REGISTERED NUMBER:**

08313826 (England and Wales)

**ACCOUNTANTS:**

Archwood Accountants  
Archwood House  
46-48 Long Street  
Middleton  
Manchester  
M24 6UQ

Balance Sheet  
29 November 2022

	Notes	29.11.22 £	£	30.11.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,441		1,920
<b>CURRENT ASSETS</b>					
Stocks		700		3,849	
Debtors	5	909		625	
Cash at bank		<u>7,861</u>		<u>6,724</u>	
		9,470		11,198	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>8,387</u>		<u>3,258</u>	
<b>NET CURRENT ASSETS</b>			<u>1,083</u>		<u>7,940</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,524		9,860
<b>PROVISIONS FOR LIABILITIES</b>			<u>128</u>		<u>-</u>
<b>NET ASSETS</b>			<u><u>2,396</u></u>		<u><u>9,860</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>2,296</u>		<u>9,760</u>
			<u><u>2,396</u></u>		<u><u>9,860</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 29 November 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 29 November 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

Balance Sheet - continued  
29 November 2022

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 and authorised for issue on 12 May 2023 and were signed on its behalf by:

Y Chowdhury - Director

Notes to the Financial Statements  
for the Period 1 December 2021 to 29 November 2022

1. **STATUTORY INFORMATION**

The Eye Centre (Heywood) Ltd 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	- 25% on reducing balance
Fixtures and fittings	- 25% 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 3 (2021 - 3) .

Notes to the Financial Statements - continued  
for the Period 1 December 2021 to 29 November 2022

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 December 2021 and 29 November 2022	<u>9,955</u>	<u>11,500</u>	<u>21,455</u>
<b>DEPRECIATION</b>			
At 1 December 2021	9,208	10,327	19,535
Charge for period	<u>186</u>	<u>293</u>	<u>479</u>
At 29 November 2022	<u>9,394</u>	<u>10,620</u>	<u>20,014</u>
<b>NET BOOK VALUE</b>			
At 29 November 2022	<u>561</u>	<u>880</u>	<u>1,441</u>
At 30 November 2021	<u>747</u>	<u>1,173</u>	<u>1,920</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	29.11.22 £	30.11.21 £
Other debtors	284	-
Prepayments	<u>625</u>	<u>625</u>
	<u>909</u>	<u>625</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	29.11.22 £	30.11.21 £
Trade creditors	3,927	-
Tax	2,044	1,920
Social security and other taxes	-	126
VAT	1,265	134
Other creditors	1	368
Directors' current accounts	-	43
Accrued expenses	<u>1,150</u>	<u>667</u>
	<u>8,387</u>	<u>3,258</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.