

**AR OPHTHALMIC LTD**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

**AR OPHTHALMIC LTD**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 30 JUNE 2016**

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	Notes	2016 £
<b>Current assets</b>		
Cash at bank and in hand		7,427
<b>Creditors: amounts falling due within one year</b>		(7,327)
<b>Net current assets</b>		<u>100</u>
<b>Net assets</b>		<u>100</u>
<b>Capital and reserves</b>		
Called up share capital	<u>2</u>	<u>100</u>
<b>Total shareholders' funds</b>		<u><u>100</u></u>

For the year ending 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the board on 9 December 2016

Miss Arfah Ali  
Director

Company Registration No. 9650771

**AR OPHTHALMIC LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

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**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

**2 Share capital**

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

**2016**  
**£**

100

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