

**VIEWFORTH EYECARE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 2 DECEMBER 2019 TO 31 DECEMBER 2020**

Rosslyn Associates Ltd
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Viewforth Eyecare Ltd
Unaudited Financial Statements
For the Period 2 December 2019 to 31 December 2020

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Viewforth Eyecare Ltd
Balance Sheet
As at 31 December 2020

Registered number: SC648607

		31 December 2020	
	Notes	£	£
FIXED ASSETS			
Tangible Assets	5		6,078
			<u>6,078</u>
CURRENT ASSETS			
Stocks	6	7,807	
Debtors	7	5,293	
Cash at bank and in hand		2,099	
		<u>15,199</u>	
Creditors: Amounts Falling Due Within One Year	8	<u>(38,205)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(23,006)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(16,928)</u>
PROVISIONS FOR LIABILITIES			
Deferred Taxation			<u>(1,155)</u>
NET LIABILITIES			<u>(18,083)</u>
CAPITAL AND RESERVES			
Called up share capital	9		100
Profit and Loss Account			<u>(18,183)</u>
SHAREHOLDERS' FUNDS			<u>(18,083)</u>

Viewforth Eyecare Ltd
Balance Sheet (continued)
As at 31 December 2020

For the period ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Wendy Wager

Director

01/12/2021

The notes on pages 3 to 5 form part of these financial statements.

Viewforth Eyecare Ltd
Notes to the Financial Statements
For the Period 2 December 2019 to 31 December 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% straight line
Fixtures & Fittings	20% straight line
Computer Equipment	33% straight line

1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.5. Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

1.6. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

4. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL

Viewforth Eyecare Ltd
Notes to the Financial Statements (continued)
For the Period 2 December 2019 to 31 December 2020

5. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 2 December 2019	-	-	-	-
Additions	5,201	2,210	223	7,634
As at 31 December 2020	<u>5,201</u>	<u>2,210</u>	<u>223</u>	<u>7,634</u>
Depreciation				
As at 2 December 2019	-	-	-	-
Provided during the period	1,040	442	74	1,556
As at 31 December 2020	<u>1,040</u>	<u>442</u>	<u>74</u>	<u>1,556</u>
Net Book Value				
As at 31 December 2020	<u>4,161</u>	<u>1,768</u>	<u>149</u>	<u>6,078</u>
As at 2 December 2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

6. Stocks

	31 December 2020
	£
Stock - finished goods	7,807
	<u>7,807</u>

7. Debtors

	31 December 2020
	£
Due within one year	
Trade debtors	88
Other debtors	5,205
	<u>5,293</u>

8. Creditors: Amounts Falling Due Within One Year

	31 December 2020
	£
Trade creditors	4,766
Other creditors	33,439
	<u>38,205</u>

Viewforth Eyecare Ltd
Notes to the Financial Statements (continued)
For the Period 2 December 2019 to 31 December 2020

9. Share Capital

**31
December
2020**

Allotted, Called up and fully paid

100

10. Related Party Transactions

The directors are of the opinion that all related party transactions are conducted under normal market conditions and on an arm's length basis and therefore do not need to be disclosed under FRS 102 section 1A appendix C.

11. Ultimate Controlling Party

The company's ultimate controlling party is Mrs Wendy Wager by virtue of her ownership of 100% of the issued share capital in the company.

12. General Information

Viewforth Eyecare Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC648607 . The registered office is 123 Gilmore Place, Edinburgh, EH3 9PP.

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.