

Registered Number 02050450

St. John Cooper Associates Limited

Abbreviated Accounts

31 October 2015

Balance Sheet as at 31 October 2015

	Notes	2015	2014
		£	£
Fixed assets	2		
Tangible		684	805
Investments		4,603	4,603
		<u>5,287</u>	<u>5,408</u>
Current assets			
Debtors		0	5,655
Cash at bank and in hand		0	120
Total current assets		<u>0</u>	<u>5,775</u>
Creditors: amounts falling due within one year		(18,726)	(76,641)
Net current assets (liabilities)		(18,726)	(70,866)
Total assets less current liabilities		<u>(13,439)</u>	<u>(65,458)</u>
Total net assets (liabilities)		<u>(13,439)</u>	<u>(65,458)</u>
Capital and reserves			
Called up share capital	4	120	120
Share premium account		46,910	46,910

Profit and loss account	(60,469)	(112,488)
-------------------------	----------	-----------

Shareholders funds	<u>(13,439)</u>	<u>(65,458)</u>
---------------------------	-----------------	-----------------

- a. For the year ending 31 October 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 26 July 2016

And signed on their behalf by:

Mr K J Cooper, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 October 2015

1 Accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The accounts have been prepared on the going concern basis as the directors have indicated their willingness to fund the activities of the company for the foreseeable future.

Consolidation

In the opinion of the directors, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions: Deferred tax is measured on a discounted/an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Fixed Assets

All fixed assets are initially recorded at cost.

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & Fittings 15% Reducing balance

2 Fixed Assets

	Tangible Assets	Investments	Total
Cost or valuation	£	£	£
At 01 November 2014	8,221	4,603	12,824
At 31 October 2015	8,221	4,603	12,824
Depreciation			
At 01 November 2014	7,416		7,416
Charge for year	121		121
At 31 October 2015	7,537		7,537
Net Book Value			
At 31 October 2015	684	4,603	5,287
At 31 October 2014	805	4,603	5,408

3 Creditors: amounts falling due after more than one year

4 Share capital

	2015	2014
	£	£
Authorised share capital:		
10000 Ordinary of £1 each	10,000	10,000

**Allotted, called up and fully
paid:**

120 Ordinary of £1 each	120	120
-------------------------	-----	-----