

Registered number
04677218

Cooper Dispensing Chemist Ltd

Abbreviated Accounts

31 March 2016

Cooper Dispensing Chemist Ltd**Registered number:** 04677218**Abbreviated Balance Sheet****as at 31 March 2016**

| | Notes | 2016 | 2015 |
|--|------------------|------------------|------------------|
| | | £ | £ |
| Fixed assets | | | |
| Intangible assets | 2 | 105,000 | 120,000 |
| Tangible assets | 3 | 4,116 | 2,761 |
| | | <u>109,116</u> | <u>122,761</u> |
| Current assets | | | |
| Stocks | 27,205 | 28,304 | |
| Debtors | 151,952 | 137,778 | |
| Investments held as current assets | 15,719 | 15,719 | |
| Cash at bank and in hand | 1,175,786 | 1,274,368 | |
| | <u>1,370,662</u> | <u>1,456,169</u> | |
| Creditors: amounts falling due within one year | (155,264) | (159,995) | |
| Net current assets | | <u>1,215,398</u> | <u>1,296,174</u> |
| Total assets less current liabilities | | <u>1,324,514</u> | <u>1,418,935</u> |
| Creditors: amounts falling due after more than one year | | (100,268) | (219,455) |
| Net assets | | <u>1,224,246</u> | <u>1,199,480</u> |
| Capital and reserves | | | |
| Called up share capital | 4 | 100 | 100 |
| Share premium | | 96,084 | 96,084 |
| Profit and loss account | | 1,128,062 | 1,103,296 |
| Shareholder's funds | | <u>1,224,246</u> | <u>1,199,480</u> |

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

R Shah

Director

Approved by the board on 9 November 2016

Cooper Dispensing Chemist Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2016

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 value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

Depreciation

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

| | |
|----------------------------------|----------------------|
| Fixtures, fittings and equipment | 25% reducing balance |
|----------------------------------|----------------------|

Investments

Current asset investments are at the lower of cost and net realisable value.

Stocks

Stock is valued at the lower of cost and net realisable value.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Intangible fixed assets

£

Cost

| | |
|------------------|----------------|
| At 1 April 2015 | 300,000 |
| At 31 March 2016 | <u>300,000</u> |

Amortisation

| | |
|--------------------------|---------|
| At 1 April 2015 | 180,000 |
| Provided during the year | 15,000 |

| | |
|------------------|----------------|
| At 31 March 2016 | <u>195,000</u> |
|------------------|----------------|

Net book value

| | |
|------------------|---------|
| At 31 March 2016 | 105,000 |
|------------------|---------|

| | |
|------------------|----------------|
| At 31 March 2015 | <u>120,000</u> |
|------------------|----------------|

3 Tangible fixed assets

£

Cost

| | |
|-----------------|--------|
| At 1 April 2015 | 44,329 |
|-----------------|--------|

| | |
|-----------|--------------|
| Additions | <u>2,727</u> |
|-----------|--------------|

| | |
|------------------|---------------|
| At 31 March 2016 | <u>47,056</u> |
|------------------|---------------|

Depreciation

| | |
|-----------------|--------|
| At 1 April 2015 | 41,568 |
|-----------------|--------|

| | |
|---------------------|--------------|
| Charge for the year | <u>1,372</u> |
|---------------------|--------------|

| | |
|------------------|---------------|
| At 31 March 2016 | <u>42,940</u> |
|------------------|---------------|

Net book value

| | |
|------------------|--------------|
| At 31 March 2016 | <u>4,116</u> |
|------------------|--------------|

| | |
|------------------|--------------|
| At 31 March 2015 | <u>2,761</u> |
|------------------|--------------|

4 Share capital

**Nominal
value**

**2016
Number**

**2016
£**

**2015
£**

Allotted, called up and fully paid:

| | | | | |
|-----------------|---------|-----|------------|------------|
| Ordinary shares | £1 each | 100 | <u>100</u> | <u>100</u> |
|-----------------|---------|-----|------------|------------|

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