

Registered Number 04677218

COOPER DISPENSING CHEMIST LIMITED

Abbreviated Accounts

31 March 2014

Abbreviated Balance Sheet as at 31 March 2014

	Notes	2014 £	2013 £
Fixed assets			
Intangible assets	2	135,000	150,000
Tangible assets	3	3,681	4,908
		<u>138,681</u>	<u>154,908</u>
Current assets			
Stocks		29,909	29,394
Debtors		109,552	92,731
Investments		12,747	11,461
Cash at bank and in hand		1,124,719	943,679
		<u>1,276,927</u>	<u>1,077,265</u>
Creditors: amounts falling due within one year		<u>(166,643)</u>	<u>(143,385)</u>
Net current assets (liabilities)		<u>1,110,284</u>	<u>933,880</u>
Total assets less current liabilities		<u>1,248,965</u>	<u>1,088,788</u>
Creditors: amounts falling due after more than one year		<u>(125,614)</u>	<u>(84,824)</u>
Total net assets (liabilities)		<u>1,123,351</u>	<u>1,003,964</u>
Capital and reserves			
Called up share capital	4	100	100
Share premium account		96,084	96,084
Profit and loss account		1,027,167	907,780
Shareholders' funds		<u>1,123,351</u>	<u>1,003,964</u>

- For the year ending 31 March 2014 the company was entitled to exemption 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 25 November 2014

And signed on their behalf by:

R Shah, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2014

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% reducing balance

Intangible assets amortisation policy

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

20 years.

Valuation information and policy

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

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

2 Intangible fixed assets

	£
Cost	
At 1 April 2013	300,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>300,000</u>
Amortisation	
At 1 April 2013	150,000
Charge for the year	15,000
On disposals	-
At 31 March 2014	<u>165,000</u>
Net book values	
At 31 March 2014	<u>135,000</u>
At 31 March 2013	<u>150,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2013	44,329
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>44,329</u>
Depreciation	
At 1 April 2013	39,421
Charge for the year	1,227
On disposals	-
At 31 March 2014	<u>40,648</u>
Net book values	
At 31 March 2014	<u>3,681</u>
At 31 March 2013	<u>4,908</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2014	2013
	£	£
100 Ordinary shares of £1 each	100	100

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