

**Registered Number 04677218**

**COOPER DISPENSING CHEMIST LIMITED**

**Abbreviated Accounts**

**31 March 2015**

## Abbreviated Balance Sheet as at 31 March 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Intangible assets	2	120,000	135,000
Tangible assets	3	2,761	3,681
		<u>122,761</u>	<u>138,681</u>
<b>Current assets</b>			
Stocks		28,304	29,909
Debtors		137,779	109,552
Investments		15,719	12,747
Cash at bank and in hand		1,274,368	1,124,719
		<u>1,456,170</u>	<u>1,276,927</u>
<b>Creditors: amounts falling due within one year</b>		<u>(159,996)</u>	<u>(166,643)</u>
<b>Net current assets (liabilities)</b>		<u>1,296,174</u>	<u>1,110,284</u>
<b>Total assets less current liabilities</b>		<u>1,418,935</u>	<u>1,248,965</u>
<b>Creditors: amounts falling due after more than one year</b>		<u>(219,455)</u>	<u>(125,614)</u>
<b>Total net assets (liabilities)</b>		<u>1,199,480</u>	<u>1,123,351</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Share premium account		96,084	96,084
Profit and loss account		1,103,296	1,027,167
<b>Shareholders' funds</b>		<u>1,199,480</u>	<u>1,123,351</u>

- For the year ending 31 March 2015 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 6 November 2015

And signed on their behalf by:

**R Shah, Director**

## Notes to the Abbreviated Accounts for the period ended 31 March 2015

## 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

	£
<b>Cost</b>	
At 1 April 2014	300,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>300,000</u>
<b>Amortisation</b>	
At 1 April 2014	165,000
Charge for the year	15,000
On disposals	-
At 31 March 2015	<u>180,000</u>
<b>Net book values</b>	
At 31 March 2015	<u>120,000</u>
At 31 March 2014	<u>135,000</u>

### 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2014	44,329
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>44,329</u>
<b>Depreciation</b>	
At 1 April 2014	40,648
Charge for the year	920
On disposals	-
At 31 March 2015	<u>41,568</u>
<b>Net book values</b>	
At 31 March 2015	<u>2,761</u>
At 31 March 2014	<u>3,681</u>

### 4 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
100 Ordinary shares of £1 each	100	100

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