
COHERENT RESEARCH LIMITED

ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED
31 MARCH 2000**



COHERENT RESEARCH LIMITED

ABBREVIATED BALANCE SHEET
As at 31 March 2000

	Note	£	2000 £	£	1999 £
CURRENT ASSETS					
Debtors		105,090		130,394	
Cash at bank and in hand		45		-	
		<u>105,135</u>		<u>130,394</u>	
CREDITORS: amounts falling due within one year		<u>(185,699)</u>		<u>(225,725)</u>	
NET CURRENT LIABILITIES			<u>(80,564)</u>		<u>(95,331)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>£ (80,564)</u>		<u>£ (95,331)</u>
CAPITAL AND RESERVES					
Called up share capital	2		1,429		1,429
Share premium account			14,571		14,571
Profit and loss account			<u>(96,564)</u>		<u>(111,331)</u>
SHAREHOLDERS' FUNDS			<u>£ (80,564)</u>		<u>£ (95,331)</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 and no notice requiring an audit has been deposited under section 249B(2) of the Act. The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2000 and of its profit for the year then ended in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The abbreviated accounts were approved by the board on 30 October 2000 and signed on its behalf.



Mr LM Roberts

Director

The notes on pages 2 form part of these financial statements.

NOTES TO THE ABBREVIATED ACCOUNTS
For the year ended 31 March 2000

1. ACCOUNTING POLICIES**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000) and include the results of the company's operations which are described in the Director's Report.

1.2 Turnover

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

1.3 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

1.4 Deferred taxation

Provision is made for taxation deferred as a result of material timing differences between the incidence of income and expenditure for taxation and accounts purposes, using the liability method, only to the extent that, in the opinion of the director, there is a reasonable probability that a liability or asset will crystallise in the near future.

2. CALLED UP SHARE CAPITAL

	2000 £	1999 £
Authorised		
3,000 ordinary shares of £1 each	£ 3,000	£ 3,000
Allotted, called up and fully paid		
1,429 ordinary shares of £1 each	£ 1,429	£ 1,429

3. TRANSACTIONS WITH DIRECTORS

Included in Trade Debtors is £27,071 (1999 : £44,561) due from Coherent Technologies Ltd., an associated Company and included in Other Debtors is £84,585 (1999 : £84,535) due from Scientific Method Ltd., a Company of which Mr L M Roberts is a director. Included in Creditors is £7,214 (1999 : £7,214) owed to Mr L M Roberts. £8,471 (1999 : £8,471) due to Coherent Technologies Ltd., an associated Company and £3,442 (1999 : £4,547) due to Coherent I.P. Rights Ltd., a Company of which Mr L M Roberts is a director.