

Abbreviated Accounts for the Year Ended 31st December 2007

for

Coherent Research Limited

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COMPANIES HOUSE

Coherent Research Limited

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for the Year Ended 31st December 2007**

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Coherent Research Limited
Company Information
for the Year Ended 31st December 2007

DIRECTOR: L M Roberts

SECRETARY: M J Quinlan FCA

REGISTERED OFFICE: 8 Princess Mews
Horace Road
Kingston-upon-Thames
Surrey
KT1 2SZ

REGISTERED NUMBER: 2411421 (England and Wales)

ACCOUNTANTS: David Cane Chartered Accountants
145 Ewell Road
Surbiton
Surrey
KT6 6AW

Coherent Research Limited

**Abbreviated Balance Sheet
31st December 2007**

	Notes	31.12.07 £	31 12 06 £
FIXED ASSETS			
Intangible assets	2	-	167
Tangible assets	3	2,734	3,708
		<u>2,734</u>	<u>3,875</u>
CURRENT ASSETS			
Stocks		3,265	8,815
Debtors	4	5,649	43,157
Cash at bank		43	385
		<u>8,957</u>	<u>52,357</u>
CREDITORS			
Amounts falling due within one year		(13,806)	(2,920)
NET CURRENT (LIABILITIES)/ASSETS		<u>(4,849)</u>	<u>49,437</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,115)</u>	<u>53,312</u>
CREDITORS			
Amounts falling due after more than one year		(162,414)	(187,414)
NET LIABILITIES		<u>(164,529)</u>	<u>(134,102)</u>
CAPITAL AND RESERVES			
Called up share capital	5	2,200	2,200
Share premium		14,201	14,201
Profit and loss account		(180,930)	(150,503)
SHAREHOLDERS' FUNDS		<u>(164,529)</u>	<u>(134,102)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st December 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2007 in accordance with Section 249B(2) of the Companies Act 1985

The director acknowledges his responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

The notes form part of these abbreviated accounts

Coherent Research Limited

Abbreviated Balance Sheet - continued
31st December 2007

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the director on *29th October 2008* and were signed by



L M Roberts - Director

The notes form part of these abbreviated accounts

Coherent Research Limited

Notes to the Abbreviated Accounts for the Year Ended 31st December 2007

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover represents net invoices value of services, excluding value added tax

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Equipment	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1st January 2007 and 31st December 2007	<u>25,000</u>
AMORTISATION	
At 1st January 2007	24,833
Charge for year	167
	<u>25,000</u>
At 31st December 2007	
NET BOOK VALUE	
At 31st December 2007	<u>-</u>
At 31st December 2006	<u>167</u>

Coherent Research Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31st December 2007**

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st January 2007	6,617
Additions	1,177
At 31st December 2007	7,794
DEPRECIATION	
At 1st January 2007	2,910
Charge for year	2,150
At 31st December 2007	5,060
NET BOOK VALUE	
At 31st December 2007	2,734
At 31st December 2006	3,707

4 DEBTORS' AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.07 £	31 12 06 £
Other debtors	400	400

5 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value £1	31.12.07 £	31 12 06 £
3,000	Ordinary		3,000	3,000
Allotted, issued and fully paid				
Number	Class	Nominal value £1	31.12 07 £	31 12 06 £
1,800	Ordinary		2,200	2,200

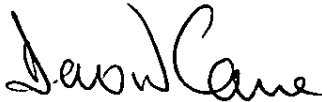
Coherent Research Limited

**Report of the Accountants to the Director of
Coherent Research Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st December 2007 set out on pages three to ten and you consider that the company is exempt from an audit

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us



David Cane Chartered Accountants
145 Ewell Road
Surbiton
Surrey
KT6 6AW

Date

30 October 2008