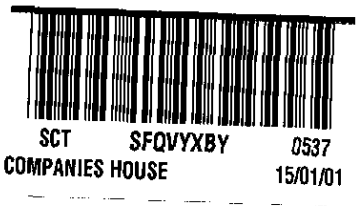
Registrar

COOPER JOINERY SERVICES LIMITED

ABBREVIATED FINANCIAL STATEMENTS

FOR THE PERIOD TO 30 JUNE 2000

Registered number SC196837



TAWSE & PARTNERS
CHARTERED ACCOUNTANTS
18 NORTH SILVER STREET
ABERDEEN AB10 1JU

COOPER JOINERY SERVICES LIMITED

ABBREVIATED BALANCE SHEET

AT 30 JUNE 2000

	Note	£	2000 £
Fixed assets			
Tangible assets	2		18,420
Current assets			
Debtors		9,407	
Cash at Bank and in hand		389	
		9,796	
Creditors: amounts falling due within one year		23,425	
Net current liabilities			(13,629)
Total assets less current liabilities			4,791
Creditors: amounts falling due after more than one year			3,587
			1,204
Capital and reserves			
Called up share capital	3		100
Profit and loss account			1,104
			1,204

The directors consider that for the period ended 30 June 2000 the company was entitled to exemption under subsection 1 of section 249A of the Companies Act 1985. No member or members have deposited a notice requesting an audit for the current financial year under subsection 2 of section 249B of the Act.

The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

The financial statements on pages 1 to 2 were approved by the board on 21 December 2000 and signed on its behalf by:

Ian G Henry
Director

COOPER JOINERY SERVICES LIMITED

NOTES ON ABBREVIATED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2000

1. Accounting policies

Basis of accounting
The financial statements have been prepared under the historical cost accounting rules.

The company has taken advantage of the exemption from preparing a cash flow statement as conferred by Financial Reporting Standard No 1 (Revised 1996) on the grounds that it qualifies as a small company under the Companies Act 1985.

The full financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

Turnover
Turnover represents the value of goods and services provided to external customers at invoiced amount less value added tax.

Depreciation
Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:-

Plant and machinery	15% Reducing Balance
Motor vehicles	25% Reducing Balance

Deferred taxation
Deferred taxation is provided on the liability method in respect of the taxation effect of all timing differences to the extent that tax liabilities are likely to crystallise in the foreseeable future.

Leases and Hire Purchase Contracts
Tangible fixed assets acquired under finance lease and hire purchase contracts are capitalised at the estimated fair value at the date of inception of each lease or contract. The total finance charges are allocated over the period of the lease in such a way as to give a reasonably constant charge on the outstanding liability.
Rentals paid under operating leases are charged to the profit and loss account as incurred.

2. Fixed Assets

	Total £
Cost	
Additions in period	21,184
As at 30 June 2000	21,184
Depreciation	
Charge for the period	2,764
As at 30 June 2000	2,764
Net Book Value	
As at 30 June 2000	18,420

COOPER JOINERY SERVICES LIMITED

NOTES ON ABBREVIATED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2000

3. Called up share capital

	Number of Shares	£
Authorised		
Ordinary shares of £1	100	100
Allotted called up and fully paid		
Ordinary shares of £1	100	100

100 Ordinary Shares of £1 each were allotted during the period.