

COMPANY REGISTRATION NUMBER: SC706921

Cooper's Butcher Holdings Limited

Filleted Unaudited Abridged Financial Statements

For the period ended

28 February 2025

Cooper's Butcher Holdings Limited

Abridged Statement of Financial Position

28 February 2025

		28 Feb 25	31 Aug 23
	Note	£	£
Fixed assets			
Intangible assets	5	14,000	16,000
Current assets			
Debtors		1,332	—
Cash at bank and in hand		—	8,832
		1,332	8,832
Creditors: amounts falling due within one year		45,314	50,632
Net current liabilities		43,982	41,800
Total assets less current liabilities		29,982	25,800

Cooper's Butcher Holdings Limited

Abridged Statement of Financial Position *(continued)*

28 February 2025

	28 Feb 25	31 Aug 23
Note	£	£
Capital and reserves		
Called up share capital	40	20
Profit and loss account	30,022	25,820
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Shareholders deficit	29,982	25,800
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These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

For the period ending 28 February 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the period in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

All of the members have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the period ending 28 February 2025 in accordance with Section 444(2A) of the Companies Act 2006.

These abridged financial statements were approved by the board of directors and authorised for issue on 18 November 2025 , and are signed on behalf of the board by:

Mrs L Black

Director

Company registration number: SC706921

Cooper's Butcher Holdings Limited

Notes to the Abridged Financial Statements

Period from 1 September 2023 to 28 February 2025

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 68 Braedale Avenue, Motherwell, ML1 3DX.

2. Statement of compliance

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the company's ability to continue. The directors have taken steps to ensure there are sufficient funds to meet the company's working capital requirement for the foreseeable future, and still consider the going concern approach to be appropriate.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Goodwill

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business. Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill - 10% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Employee numbers

The average number of persons employed by the company during the period amounted to Nil (2023: Nil).

5. Intangible assets

	£
Cost	
At 1 September 2023 and 28 February 2025	20,000

Amortisation	
At 1 September 2023	4,000
Charge for the period	2,000

At 28 February 2025	6,000

Carrying amount	
At 28 February 2025	14,000

At 31 August 2023	16,000

6. Directors' advances, credits and guarantees

The directors loan account was not in debit through the current and previous periods. No interest is chargeable on this balance and the loan is repayable on demand.

7. Related party transactions

During the period costs were paid on behalf of Cooper's Butcher Holdings Limited by ALBC (SCO) Limited to the sum of £1,932. ALBC (SCO) Limited is a company owned and controlled by the directors. The amount owed to ALBC (SCO) Limited by Cooper's Butcher Holdings Limited at the balance sheet date was £1,932 (2023: £Nil).

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