

Registration number 03175098

**DUTTON
MOORE**

Chartered Accountants
& Business Advisers

COLOP UK Limited (formerly Mark C. Brown Limited)

Abbreviated accounts

for the year ended 31 March 2013

Aldgate House
1-4 Market Place
Hull HU1 1RA

T 01482 326617
F 01482 329863
E enquiries@duttonmoore.co.uk

WEDNESDAY

COMPANIES HOUSE



A13

A2CSNDER
17/07/2013

#13

COLOP UK Limited (formerly Mark C. Brown Limited)

Contents

	Page
Auditors' report	1
Abbreviated balance sheet	2
Notes to the financial statements	3 - 5

**Independent auditors' report to COLOP UK Limited (formerly Mark C. Brown Limited)
under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of COLOP UK Limited (formerly Mark C Brown Limited) for the year ended 31 March 2013 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditors

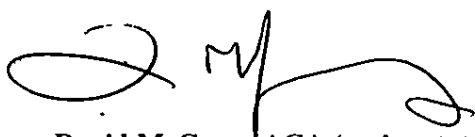
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**David McGarry ACA (senior statutory auditor)
For and on behalf of Dutton Moore
Chartered Accountants and
Statutory Auditor**

11 June 2013

**Aldgate House
Market Place
Hull
HU1 1RS**

COLOP UK Limited (formerly Mark C. Brown Limited)

**Abbreviated balance sheet
as at 31 March 2013**

	Notes	2013		2012	
		£	£	£	£
Fixed assets					
Tangible assets	3		106,640		132,613
Investments	3		15,001		15,001
			<u>121,641</u>		<u>147,614</u>
Current assets					
Stocks		426,544		525,844	
Debtors		853,226		535,228	
Cash at bank and in hand		2,505		938	
		<u>1,282,275</u>		<u>1,062,010</u>	
Creditors: amounts falling due within one year		<u>(981,140)</u>		<u>(793,824)</u>	
Net current assets			<u>301,135</u>		<u>268,186</u>
Total assets less current liabilities			422,776		415,800
Creditors: amounts falling due after more than one year			(378,191)		(378,191)
Net assets			<u>44,585</u>		<u>37,609</u>
Capital and reserves					
Called up share capital	4		200,000		200,000
Share premium account			424,890		424,890
Profit and loss account			<u>(580,305)</u>		<u>(587,281)</u>
Shareholders' funds			<u>44,585</u>		<u>37,609</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The abbreviated accounts were approved by the Board on 10 June 2013 and signed on its behalf by


Kiran D. Mistry
Director

Registration number 03175098

The notes on pages 3 to 5 form an integral part of these financial statements.

COLOP UK Limited (formerly Mark C. Brown Limited)

**Notes to the abbreviated financial statements
for the year ended 31 March 2013**

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Tangible fixed assets and depreciation

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% straight line
Motor vehicles	- 25% straight line

1.4. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value

1.5. Stock

Stock is valued at the lower of cost and net realisable value

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings

1.7. Deferred taxation

Deferred tax is provided in full on all material timing differences that have originated but not reversed at the balance sheet date. A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax assets and liabilities are not discounted

1.8. Group accounts

The company is entitled to the exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

2. Auditors' remuneration

	2013	2012
	£	£
Auditors' remuneration - audit of the financial statements	<u>4,000</u>	<u>7,000</u>

COLOP UK Limited (formerly Mark C. Brown Limited)

**Notes to the abbreviated financial statements
for the year ended 31 March 2013**

3. Fixed assets	Tangible fixed assets £	Investments £	Total £
Cost			
At 1 April 2012	488,758	177,941	666,699
Additions	8,751	-	8,751
Disposals	(9,600)	-	(9,600)
At 31 March 2013	<u>487,909</u>	<u>177,941</u>	<u>665,850</u>
Depreciation and Provision for diminution in value			
At 1 April 2012	356,145	162,940	519,085
On disposals	(9,600)	-	(9,600)
Charge for year	34,724	-	34,724
At 31 March 2013	<u>381,269</u>	<u>162,940</u>	<u>544,209</u>
Net book values			
At 31 March 2013	<u>106,640</u>	<u>15,001</u>	<u>121,641</u>
At 31 March 2012	<u>132,613</u>	<u>15,001</u>	<u>147,614</u>

3.1. Investment details	2013 £	2012 £
Subsidiary undertaking	<u>15,001</u>	<u>15,001</u>

4. Share capital	2013 £	2012 £
Allotted, called up and fully paid		
100,000 Ordinary A shares of £1 each	100,000	100,000
100,000 Ordinary B shares of £1 each	100,000	100,000
	<u>200,000</u>	<u>200,000</u>
Equity shares		
100,000 Ordinary A shares of £1 each	100,000	100,000
100,000 Ordinary B shares of £1 each	100,000	100,000
	<u>200,000</u>	<u>200,000</u>

The Ordinary A and B shares rank *pari passu* as to voting rights, dividends and repayment of capital upon a winding up of the company

COLOP UK Limited (formerly Mark C. Brown Limited)

**Notes to the abbreviated financial statements
for the year ended 31 March 2013**

5. Ultimate parent undertaking

The company is a 90% subsidiary of Colop Stempelerzeugung , Skopek GmbH & Co KG an Austrian based organisation