

Registered Number NI609331

HARKIN'S PHARMACY LIMITED

Abbreviated Accounts

30 April 2013

Abbreviated Balance Sheet as at 30 April 2013

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
Fixed assets			
Intangible assets	2	261,289	-
Tangible assets	3	5,661	-
		<u>266,950</u>	<u>-</u>
Current assets			
Stocks		40,000	-
Debtors		123,022	2
Cash at bank and in hand		134,638	-
		<u>297,660</u>	<u>2</u>
Creditors: amounts falling due within one year		(484,145)	0
Net current assets (liabilities)		<u>(186,485)</u>	<u>2</u>
Total assets less current liabilities		<u>80,465</u>	<u>2</u>
Provisions for liabilities		(968)	-
Total net assets (liabilities)		<u>79,497</u>	<u>2</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		79,495	-
Shareholders' funds		<u>79,497</u>	<u>2</u>

- For the year ending 30 April 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 8 November 2013

And signed on their behalf by:

Vincent Harkin, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2013

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery 25% Reducing Balance

Fixtures, fittings and equipment 25% Reducing Balance

Intangible assets amortisation policy

Goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

Other accounting policies**Stock**

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

Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes.

2 Intangible fixed assets

	£
Cost	
At 1 May 2012	0
Additions	290,321
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2013	<u>290,321</u>
Amortisation	
At 1 May 2012	0
Charge for the year	29,032
On disposals	-
At 30 April 2013	<u>29,032</u>
Net book values	
	261,289

At 30 April 2013	
At 30 April 2012	0

3 Tangible fixed assets

	£
Cost	
At 1 May 2012	0
Additions	6,750
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2013	6,750
Depreciation	
At 1 May 2012	0
Charge for the year	1,089
On disposals	-
At 30 April 2013	1,089
Net book values	
At 30 April 2013	5,661
At 30 April 2012	0

4 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	£	£
2 Ordinary shares of £1 each	2	2

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