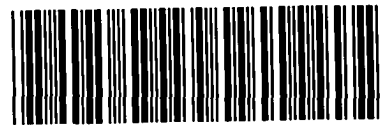


HARKIN'S PHARMACY LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014

REGISTRATION NUMBER NI609331

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Harkin's Pharmacy Limited

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Harkin's Pharmacy Limited

**Report to the Board of Directors on the preparation
of unaudited statutory accounts of Harkin's Pharmacy Limited
for the year ended 30 April 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Harkin's Pharmacy Limited for the year ended 30 April 2014 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Harkin's Pharmacy Limited and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Harkin's Pharmacy Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Harkin's Pharmacy Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Harkin's Pharmacy Limited. You consider that Harkin's Pharmacy Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Harkin's Pharmacy Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



PFS & Partners
Chartered Certified Accountants
7 New Street
Dungiven
Co Derry
BT47 4LL

Date: 1 August 2014

Harkin's Pharmacy Limited

Abbreviated balance sheet as at 30 April 2014

	Notes	£	2014 £	£	2013 £
Fixed assets					
Intangible assets	2		232,257		261,289
Tangible assets	2		4,245		5,661
			<u>236,502</u>		<u>266,950</u>
Current assets					
Stocks		40,000		40,000	
Debtors		69,995		123,022	
Cash at bank and in hand		131,109		134,638	
		<u>241,104</u>		<u>297,660</u>	
Creditors: amounts falling due within one year		(338,227)		(484,145)	
Net current liabilities			<u>(97,123)</u>		<u>(186,485)</u>
Total assets less current liabilities			139,379		80,465
Provisions for liabilities			<u>(715)</u>		<u>(968)</u>
Net assets			<u>138,664</u>		<u>79,497</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			138,662		79,495
Shareholders' funds			<u>138,664</u>		<u>79,497</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Harkin's Pharmacy Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 30 April 2014**

For the year ended 30 April 2014 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the directors on 1 August 2014, and are signed on their behalf by:



Vincent Harkin
Director

Registration number NI609331

The notes on pages 4 to 5 form an integral part of these financial statements.

Harkin's Pharmacy Limited

Notes to the abbreviated financial statements for the year ended 30 April 2014

1. Accounting policies

1.1. Accounting convention

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

1.2. Turnover

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.

1.3. Goodwill

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

1.4. 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:

Plant and machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance

1.5. Stock

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

1.6. 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.

Harkin's Pharmacy Limited

Notes to the abbreviated financial statements for the year ended 30 April 2014

..... continued

2.	Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
	Cost			
	At 1 May 2013	290,321	6,750	297,071
	At 30 April 2014	<u>290,321</u>	<u>6,750</u>	<u>297,071</u>
	Depreciation and Provision for diminution in value			
	At 1 May 2013	29,032	1,089	30,121
	Charge for year	<u>29,032</u>	<u>1,416</u>	<u>30,448</u>
	At 30 April 2014	<u>58,064</u>	<u>2,505</u>	<u>60,569</u>
	Net book values			
	At 30 April 2014	<u>232,257</u>	<u>4,245</u>	<u>236,502</u>
	At 30 April 2013	<u>261,289</u>	<u>5,661</u>	<u>266,950</u>
3.	Share capital		2014	2013
			£	£
	Allotted, called up and fully paid			
	2 Ordinary shares of £1 each		<u>2</u>	<u>2</u>
	Equity Shares			
	2 Ordinary shares of £1 each		<u>2</u>	<u>2</u>