

Abbreviated Unaudited Accounts
for the Year Ended 31 October 2013
for
EA-Microbiology Ltd

Contents of the Abbreviated Accounts
for the Year Ended 31 October 2013

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

EA-Microbiology Ltd

Company Information
for the Year Ended 31 October 2013

DIRECTOR: J H Edwards

REGISTERED OFFICE: Unit 7
Evans Business Centre
Durham Way South
Newton Aycliffe
Co. Durham
DL5 6ZF

REGISTERED NUMBER: 07403736 (England and Wales)

ACCOUNTANTS: Anderson Barrowcliff LLP
Chartered Accountants
Waterloo House
Teesdale South
Thornaby Place
Thornaby on Tees
TS17 6SA

**Abbreviated Balance Sheet
31 October 2013**

	Notes	2013		2012	
		£	£	£	£
FIXED ASSETS					
Intangible assets	2	18,316			22,895
Tangible assets	3	<u>456,606</u>			<u>175,392</u>
		474,922			198,287
CURRENT ASSETS					
Stocks		23,260		-	
Debtors		34,103		78,406	
Cash at bank and in hand		<u>4,472</u>		<u>2,927</u>	
		61,835		81,333	
CREDITORS					
Amounts falling due within one year		<u>196,718</u>		<u>114,983</u>	
NET CURRENT LIABILITIES			(134,883)		(33,650)
TOTAL ASSETS LESS CURRENT LIABILITIES			340,039		164,637
CREDITORS					
Amounts falling due after more than one year			(258,062)		(84,317)
PROVISIONS FOR LIABILITIES			<u>(46,860)</u>		<u>(18,833)</u>
NET ASSETS			<u>35,117</u>		<u>61,487</u>
CAPITAL AND RESERVES					
Called up share capital	4	100			1
Profit and loss account		<u>35,017</u>			<u>61,486</u>
SHAREHOLDERS' FUNDS		<u>35,117</u>			<u>61,487</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (a) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections
- (b) 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Abbreviated Balance Sheet - continued
31 October 2013

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

The financial statements were approved by the director on 23 July 2014 and were signed by:

J H Edwards - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 October 2013

1. **ACCOUNTING POLICIES**

Accounting convention

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

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Intangible fixed assets

Intangible fixed assets relate to costs associated with obtaining the MHRA license. The costs are being written off over their expected useful life of 6 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Short leasehold improvements	- 10% on cost
Plant and machinery	- Between 4 and 25 years
Fixtures and fittings	- 25% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 November 2012 and 31 October 2013	<u>27,474</u>
AMORTISATION	
At 1 November 2012	4,579
Amortisation for year	<u>4,579</u>
At 31 October 2013	<u>9,158</u>
NET BOOK VALUE	
At 31 October 2013	<u>18,316</u>
At 31 October 2012	<u>22,895</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 October 2013

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2012	201,810
Additions	342,693
Disposals	(34,801)
At 31 October 2013	<u>509,702</u>
DEPRECIATION	
At 1 November 2012	26,418
Charge for year	27,927
Eliminated on disposal	(1,249)
At 31 October 2013	<u>53,096</u>
NET BOOK VALUE	
At 31 October 2013	<u>456,606</u>
At 31 October 2012	<u>175,392</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	1	<u>100</u>	<u>1</u>