

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

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for the Year Ended 31 October 2013**

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

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

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

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

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