

**BIOTOPE LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31st MARCH 2009**

THURSDAY



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12/11/2009  
COMPANIES HOUSE

taylorcocks

3 Acorn Business Centre  
Northarbour Road  
Cosham  
Portsmouth  
PO6 3TH

**BIOTOPE LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31st MARCH 2009**

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**BIOTOPE LIMITED****ABBREVIATED BALANCE SHEET****31st MARCH 2009**

	Note	2009	2008
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		4,709	5,014
Tangible assets		<u>59,901</u>	<u>43,262</u>
		<b>64,610</b>	<b>48,276</b>
<b>CURRENT ASSETS</b>			
Stocks		1,861	3,126
Debtors		49,254	78,616
Cash at bank and in hand		<u>2,703</u>	<u>850</u>
		<b>53,818</b>	<b>82,592</b>
<b>CREDITORS: Amounts falling due within one year</b>		<u>42,938</u>	<u>29,858</u>
<b>NET CURRENT ASSETS</b>		<b>10,880</b>	<b>52,734</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>75,490</b>	<b>101,010</b>
<b>PROVISIONS FOR LIABILITIES</b>		<u>1,632</u>	<u>5,159</u>
		<b>73,858</b>	<b>95,851</b>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	6	3	3
Profit and loss account		<u>73,855</u>	<u>95,848</u>
<b>SHAREHOLDERS' FUNDS</b>		<b>73,858</b>	<b>95,851</b>

The Balance sheet continues on the following page.  
The notes on page 1 form part of these abbreviated accounts.

**BIOTOPE LIMITED**

**ABBREVIATED BALANCE SHEET (continued)**

**31st MARCH 2009**

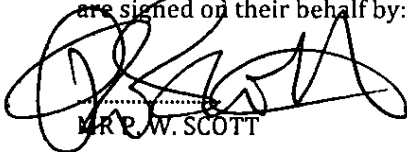
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 29/10/09, and are signed on their behalf by:

  
MR P. W. SCOTT

Company Registration Number 02653906

**The notes on page 2 form part of these abbreviated accounts.**

# **BIOTOPE LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31st MARCH 2009**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	- 20 years straight line
Patents	- 25% reducing balance

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Library	- 25% reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

**BIOTOPE LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31st MARCH 2009****1. ACCOUNTING POLICIES (continued)****Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**2. FIXED ASSETS**

	<b>Intangible Assets £</b>	<b>Tangible Assets £</b>	<b>Total £</b>
<b>COST</b>			
At 1st April 2008	7,790	130,973	138,763
Additions	105	40,935	41,040
Disposals	-	(37,000)	(37,000)
<b>At 31st March 2009</b>	<b><u>7,895</u></b>	<b><u>134,908</u></b>	<b><u>142,803</u></b>
<b>DEPRECIATION</b>			
At 1st April 2008	2,776	87,711	90,487
Charge for year	410	12,264	12,674
On disposals	-	(24,968)	(24,968)
<b>At 31st March 2009</b>	<b><u>3,186</u></b>	<b><u>75,007</u></b>	<b><u>78,193</u></b>
<b>NET BOOK VALUE</b>			
<b>At 31st March 2009</b>	<b><u>4,709</u></b>	<b><u>59,901</u></b>	<b><u>64,610</u></b>
At 31st March 2008	<u>5,014</u>	<u>43,262</u>	<u>48,276</u>

**3. ULTIMATE CONTROLLING PARTY**

The company was under the control of the director, Mr P.W. Scott, throughout the current and previous year.

**4. TRANSACTIONS WITH THE DIRECTORS**

Mr P.W. Scott, the director, maintains a loan account with the company and at the year end the balance owed to the company was £18,500 (2008 - £11,500). Mr P.W. Scott also operates a directors current account with the company. At the year end the balance owed by the company was £27,708 (2008 - £8,626 owed to the company)

**5. RELATED PARTY TRANSACTIONS**

Mr P.W. Scott is a director of and shareholder in Vetark Products Limited. During the year the company supplied services to the value of £10,000 to Vetark Products Limited. There are no balances outstanding (2008:£nil).

**BIOTOPE LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31st MARCH 2009****6. SHARE CAPITAL****Authorised share capital:**

	2009	2008
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**Allotted, called up and fully paid:**

	2009		2008	
	No	£	No	£
Ordinary shares of £1 each	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>