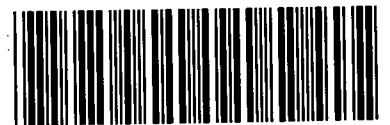


BIOTOPE LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2014

Company Registration Number 02653906

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BIOTOPE LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2014

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BIOTOPE LIMITED
Registered Number 02653906

ABBREVIATED BALANCE SHEET

31 MARCH 2014

	Note	2014 £	£	2013 £	£
Fixed assets	2				
Intangible assets			2,675		3,066
Tangible assets			291,463		272,647
Investments			24,314		24,314
			<u>318,452</u>		<u>300,027</u>
Current assets					
Stocks		4,111		4,130	
Debtors		29,010		29,284	
Cash at bank		79,927		20,257	
		<u>113,048</u>		<u>53,671</u>	
Creditors: Amounts falling due within one year	3	(72,742)		(82,997)	
Net current assets/(liabilities)			40,306		(29,326)
Total assets less current liabilities			<u>358,758</u>		<u>270,701</u>
Creditors: Amounts falling due after more than one year	4		(139,378)		(126,246)
Provisions for liabilities			(2,168)		(604)
			<u>217,212</u>		<u>143,851</u>
Capital and reserves					
Called-up share capital	5		100		100
Profit and loss account			217,112		143,751
Shareholders' funds			<u>217,212</u>		<u>143,851</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 6 form part of these abbreviated accounts.

BIOTOPE LIMITED
Registered Number 02653906

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2014

For the year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

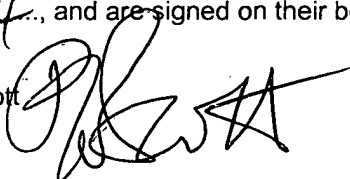
Directors' responsibilities:

- 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 applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 28/01/14, and are signed on their behalf by:

Mr P W Scott
Director



The notes on pages 3 to 6 form part of these abbreviated accounts.

BIOTOPE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2014

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 April 2008).

Cash flow statement

The company has adopted the Financial Reporting Standard For Smaller Entities (effective April 2008) and is consequently exempt from the requirement to include a cash flow statement in the financial statements.

Turnover

The turnover shown in the profit and loss account represents the value of all services during the year, exclusive of Value Added Tax, for the provision of specialist veterinary consultancy services.

Intangible fixed assets

Intangible fixed assets comprises patents purchased by the company. These have been valued at cost, being purchase price, less accumulated amortisation.

Purchase price includes all costs incurred for the application and finalisation of the patents.

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its estimated useful economic life. This length of time is presumed to be the maximum useful life of purchased goodwill because it is difficult to make projections beyond this period. Goodwill is reviewed for impairment at the end of the first full financial year following each acquisition and subsequently as and when necessary if circumstances emerge that indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the estimated useful economic life of that asset as follows:

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

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost represents purchase price together with any incidental costs of acquisition.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Investment property	- not depreciated
Fixtures and fittings	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Library	- 25% reducing balance

BIOTOPE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2014

1. Accounting policies *(continued)*

Investment properties

In accordance with Financial Reporting Standard For Smaller Entities (effective April 2008), depreciation is not provided on investment properties. Properties are revalued annually and revaluation surpluses are taken to the revaluation reserve. Deficits on revaluation which are considered to be permanent are charged to the profit and loss account and subsequent reversals are credited.

Temporary deficits on revaluations are charged to the revaluation reserve.

The directors consider that this accounting policy results in the financial statements giving a true and fair view. The effect of this departure from the Companies Act 2006 has not been quantified because it is impracticable and, in the opinion of the directors, would be misleading.

Stocks

Stocks are valued at the lower of cost, being purchase price, 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.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

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

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

BIOTOPE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2014

1. Accounting policies (continued)

Fixed asset investments

Fixed asset investments are stated at cost, being purchase price, less any permanent diminution in value.

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Investments £	Total £
Cost				
At 1 April 2013	7,895	349,770	24,314	381,979
Additions	—	61,388	—	61,388
Disposals	—	(53,798)	—	(53,798)
At 31 March 2014	<u>7,895</u>	<u>357,360</u>	<u>24,314</u>	<u>389,569</u>
Depreciation				
At 1 April 2013	4,829	77,123	—	81,952
Charge for year	391	4,967	—	5,358
On disposals	—	(16,193)	—	(16,193)
At 31 March 2014	<u>5,220</u>	<u>65,897</u>	<u>—</u>	<u>71,117</u>
Net book value				
At 31 March 2014	<u>2,675</u>	<u>291,463</u>	<u>24,314</u>	<u>318,452</u>
At 31 March 2013	<u>3,066</u>	<u>272,647</u>	<u>24,314</u>	<u>300,027</u>

3. Creditors: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2014 £	2013 £
Hire purchase agreements	<u>5,847</u>	<u>8,892</u>

4. Creditors: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2014 £	2013 £
Hire purchase agreements	<u>39,378</u>	<u>26,246</u>

BIOTOPE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2014

5. Share capital

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
A ordinary shares shares of £1 each	45	45	45	45
B ordinary shares shares of £1 each	45	45	45	45
C ordinary shares shares of £1 each	5	5	5	5
D ordinary shares shares of £1 each	5	5	5	5
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>