

COMPANY REGISTRATION NUMBER 02653906

**BIOTOPE LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31st MARCH 2005**



**TAYLOR COCKS**  
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**BIOTOPE LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31st MARCH 2005**

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**BIOTOPE LIMITED****ABBREVIATED BALANCE SHEET****31st MARCH 2005**

	Note	2005 £	2004 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		6,000	6,375
Tangible assets		<u>26,934</u>	<u>27,552</u>
		<b>32,934</b>	<b>33,927</b>
 <b>CURRENT ASSETS</b>			
Stocks		6,000	10,000
Debtors		28,481	30,458
Cash at bank and in hand		<u>6,523</u>	<u>10,670</u>
		<b>41,004</b>	<b>51,128</b>
 <b>CREDITORS: Amounts falling due within one year</b>		<u>44,041</u>	<u>76,073</u>
 <b>NET CURRENT LIABILITIES</b>		<b>(3,037)</b>	<b>(24,945)</b>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>29,897</b></u>	<u><b>8,982</b></u>
 <b>PROVISIONS FOR LIABILITIES AND CHARGES</b>		<u><b>1,555</b></u>	<u><b>1,474</b></u>
		<u><b>28,342</b></u>	<u><b>7,508</b></u>

The Balance sheet continues on the following page.  
The notes on pages 3 to 5 form part of these abbreviated accounts.

**BIOTOPE LIMITED**

**'ABBREVIATED BALANCE SHEET** *(continued)*

**31st MARCH 2005**

	Note	2005 £	2004 £
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	4	3	3
Profit and loss account		<u>28,339</u>	<u>7,505</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>28,342</b></u>	<u><b>7,508</b></u>

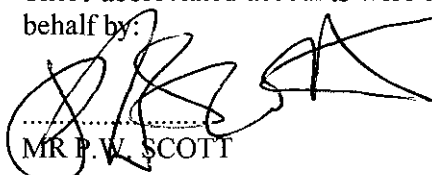
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) 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 on .....25/1/05..... and are signed on their behalf by:

  
MR P. W. SCOTT

The notes on pages 3 to 5 form part of these abbreviated accounts.

# **BIOTOPE LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31st MARCH 2005**

### **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 June 2002).

#### **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

#### **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 - 15% 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.

**BIOTOPE LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31st MARCH 2005****1. ACCOUNTING POLICIES** *(continued)***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.

**2. FIXED ASSETS**

	<b>Intangible Assets £</b>	<b>Tangible Assets £</b>	<b>Total £</b>
<b>COST</b>			
At 1st April 2004	7,500	58,866	66,366
Additions	—	8,361	8,361
<b>At 31st March 2005</b>	<u>7,500</u>	<u>67,227</u>	<u>74,727</u>
<b>DEPRECIATION</b>			
At 1st April 2004	1,125	31,314	32,439
Charge for year	375	8,979	9,354
<b>At 31st March 2005</b>	<u>1,500</u>	<u>40,293</u>	<u>41,793</u>
<b>NET BOOK VALUE</b>			
<b>At 31st March 2005</b>	<u>6,000</u>	<u>26,934</u>	<u>32,934</u>
At 31st March 2004	<u>6,375</u>	<u>27,552</u>	<u>33,927</u>

**3. RELATED PARTY TRANSACTIONS**

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

The director maintains a loan account with the company and at the year end the balance owed to the company by the director was £5,264 (2004 - £204 owed by company). This amount was repaid within nine months of the year end.

Mr P.W. Scott is a director of and shareholder in Vetark Products Limited. During the year the company supplied services to Vetark Products Limited to the value of £25,000. Included within other creditors is £19,375 (2004 - £48,750) due to Vetark Products Limited.

**BIOTOPE LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31st MARCH 2005**

**4. SHARE CAPITAL**

**Authorised share capital:**

	2005	2004
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

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

	2005		2004	
	No	£	No	£
Ordinary shares of £1 each	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>