

Registered number: 04357290

MYCOTOXIN LABORATORY (UK) LIMITED

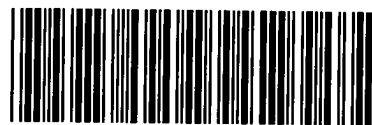
UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE PERIOD ENDED 31 DECEMBER 2022

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MYCOTOXIN LABORATORY (UK) LIMITED
REGISTERED NUMBER: 04357290

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	31 December 2022 £	31 March 2022 £
Current assets			
Debtors: amounts falling due within one year	3	117,224	117,224
		<u>117,224</u>	<u>117,224</u>
Total assets less current liabilities		117,224	117,224
Net assets		117,224	117,224
Capital and reserves			
Called up share capital		100	100
Profit and loss account		117,124	117,124
		<u>117,224</u>	<u>117,224</u>

For the period ended 31 December 2022 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 28 September 2023.



K A Moss
Director

The notes on pages 2 to 3 form part of these financial statements.

MYCOTOXIN LABORATORY (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

1. General information

The company is a private limited company, which is incorporated and registered in England (no.03958082). The address of the registered office is Maxted House, 13 Maxted Road, Hemel Hempstead Industrial Estate, Hemel Hempstead, Herts, England, HP2 7DX.

The company shortened the financial accounting period to 31 December 2022, representing a 9 month period in order to align with the group financial reporting date.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

MYCOTOXIN LABORATORY (UK) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2022**

3. Debtors

	31 December 2022 £	31 March 2022 £
Amounts owed by group undertakings	117,224	117,224
	<u>117,224</u>	<u>117,224</u>

4. Controlling party

On 31 March 2022 the assets and liabilities of the company were hived up to I2 FAST Limited who is the immediate controlling party. The largest and smallest group in which the results of the company are consolidated is that headed by i2 Analytical Limited. The registered office of i2 Analytical Limited is 7 Woodshots Meadow, Croxley Green Business Park, Watford, Herts, WD18 8YS. The ultimate controlling party is Astorg VII SCSp.