

Registration number 05958477

# Aston Microscopy & Engineering Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2013



---

**Aston Microscopy & Engineering Limited**  
**Contents**

Abbreviated Balance Sheet ..... 1

Notes to the Abbreviated Accounts ..... 2 to 3

**Aston Microscopy & Engineering Limited**  
**(Registration number: 05958477)**  
**Abbreviated Balance Sheet at 31 March 2013**

	Note	2013 £	2012 £
<b>Fixed assets</b>			
Tangible fixed assets		4,945	7,203
<b>Current assets</b>			
Debtors		21,164	35,687
Cash at bank and in hand		48,785	462
		69,949	36,149
Creditors Amounts falling due within one year		(41,066)	(30,953)
Net current assets		28,883	5,196
Total assets less current liabilities		33,828	12,399
Provisions for liabilities		(989)	(1,440)
Net assets		32,839	10,959
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		32,837	10,957
Shareholders' funds		32,839	10,959

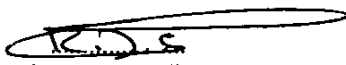
For the year ending 31 March 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Approved by the director on 29 November 2013

  
Dr KB Sawalha  
Director

**Aston Microscopy & Engineering Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2013**

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant & machinery	20% straight line basis
Office equipment	33 3% straight line basis

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

# Aston Microscopy & Engineering Limited

## Notes to the Abbreviated Accounts for the Year Ended 31 March 2013

..... continued

### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 April 2012	22,241	22,241
Additions	2,455	2,455
Disposals	(1,392)	(1,392)
At 31 March 2013	23,304	23,304
<b>Depreciation</b>		
At 1 April 2012	15,038	15,038
Charge for the year	3,814	3,814
Eliminated on disposals	(493)	(493)
At 31 March 2013	18,359	18,359
<b>Net book value</b>		
At 31 March 2013	4,945	4,945
At 31 March 2012	7,203	7,203

### 3 Share capital

#### Allotted, called up and fully paid shares

	2013		2012	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2