

Registration number: 05958477

# Aston Microscopy & Engineering Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

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**Aston Microscopy & Engineering Limited**  
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**Aston Microscopy & Engineering Limited**  
**(Registration number: 05958477)**  
**Abbreviated Balance Sheet at 31 March 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		63,929	5,501
<b>Current assets</b>			
Debtors		19,242	13,397
Cash at bank and in hand		721	11,565
		19,963	24,962
Creditors: Amounts falling due within one year		(31,788)	(25,452)
Net current liabilities		(11,825)	(490)
Total assets less current liabilities		52,104	5,011
Creditors: Amounts falling due after more than one year		(39,315)	-
Provisions for liabilities		(12,786)	(1,100)
Net assets		3	3,911
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		1	3,909
Shareholders' funds		3	3,911

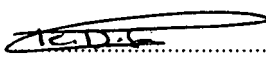
For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their 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 Board on 5 December 2016 and signed on its behalf by:

  
 Dr. KB Sawalha  
 Director

**Aston Microscopy & Engineering Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2016**

**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 January 2015).

**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.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

**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 2016

..... continued

### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 April 2015	25,180	25,180
Additions	67,660	67,660
At 31 March 2016	92,840	92,840
<b>Depreciation</b>		
At 1 April 2015	19,679	19,679
Charge for the year	9,232	9,232
At 31 March 2016	28,911	28,911
<b>Net book value</b>		
At 31 March 2016	63,929	63,929
At 31 March 2015	5,501	5,501

### 3 Share capital

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

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2