

Registration number: 05958477

Aston Microscopy & Engineering Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

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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 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		4,295	4,945
Current assets			
Debtors		34,542	21,163
Cash at bank and in hand		3,958	48,785
		38,500	69,948
Creditors: Amounts falling due within one year		(25,354)	(41,058)
Net current assets		13,146	28,890
Total assets less current liabilities		17,441	33,835
Provisions for liabilities		(859)	(989)
Net assets		16,582	32,846
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		16,580	32,844
Shareholders' funds		16,582	32,846

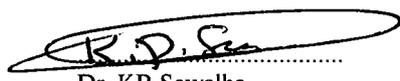
For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 26 June 2014


 Dr. KB Sawalha
 Director

Aston Microscopy & Engineering Limited

Notes to the Abbreviated Accounts for the Year Ended 31 March 2014

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:

Asset class	Depreciation method and rate
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 2014

..... *continued*

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2013	23,304	23,304
Additions	3,161	3,161
Disposals	<u>(2,941)</u>	<u>(2,941)</u>
At 31 March 2014	<u>23,524</u>	<u>23,524</u>
Depreciation		
At 1 April 2013	18,359	18,359
Charge for the year	1,748	1,748
Eliminated on disposals	<u>(878)</u>	<u>(878)</u>
At 31 March 2014	<u>19,229</u>	<u>19,229</u>
Net book value		
At 31 March 2014	<u>4,295</u>	<u>4,295</u>
At 31 March 2013	<u>4,945</u>	<u>4,945</u>

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>