

# Anser Laboratories Limited

Abbreviated Accounts

for the Year Ended 31 December 2009

Registration number NI017168



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## **Anser Laboratories Limited**

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**Independent Auditors' Report to  
Anser Laboratories Limited (Registration number NI017168)  
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts of Anser Laboratories Limited set out on pages 2 to 5 together with the financial statements of the company for the year ended 31 December 2009 prepared under section 396 of the Companies Act 2006

This report is made solely to the company in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the company for our work for this report or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts to be delivered are properly prepared in accordance with the regulations made under that section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4. The special auditors report on abbreviated accounts in the United Kingdom issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm by reference to the financial statements that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(7) of the Companies Act 2006 and the abbreviated accounts are properly prepared in accordance with the regulations made under that section.

Anthony Steiner  
Senior Statutory Auditor

for and on behalf of  
RSM Tenon Audit Limited  
Statutory Auditor

*RSM Tenon Audit Limited*

Clive House  
Clive Street  
Bolton  
BL1 1ET

Date

*27 Sep 2010*

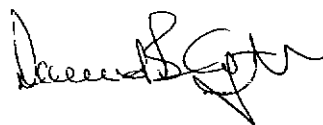
**Anser Laboratories Limited (Registration number NI017168)**

**Abbreviated Balance Sheet as at 31 December 2009**

		2009		2008	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		91 579		52 908
<b>Current assets</b>					
Stocks		13 144		13 490	
Debtors		164 428		121 562	
Cash at bank and in hand		927		30 079	
		<u>178 499</u>		<u>165 131</u>	
<b>Creditors Amounts falling due within one year</b>		<u>(180 582)</u>		<u>(76 183)</u>	
<b>Net current (liabilities)/assets</b>			<u>(2 083)</u>		<u>88 948</u>
<b>Total assets less current liabilities</b>			89 496		141 856
<b>Creditors Amounts falling due after more than one year</b>			<u>(23 440)</u>		
<b>Net assets</b>			<u><u>66 056</u></u>		<u><u>141 856</u></u>
<b>Capital and reserves</b>					
Called up share capital	4		54 000		54 000
Profit and loss account			<u>12 056</u>		<u>87 856</u>
<b>Shareholders funds</b>			<u><u>66 056</u></u>		<u><u>141 856</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of the Companies Act 2006 relating to companies subject to the small companies regime

Approved by the Board on 24/9/10 and signed on its behalf by



Mr David Blyth  
Director

## **Anser Laboratories Limited**

### **Notes to the abbreviated accounts for the Year Ended 31 December 2009**

#### **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). The principal accounting policies are set out below.

##### **Turnover**

Turnover represents the value net of value added tax of goods and services supplied to customers during the year.

##### **Depreciation**

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

Plant and machinery	25 / reducing balance basis
Motor Vehicles	25 / reducing balance basis

##### **Stock**

Stock is valued at the lower of cost and net realisable value after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

##### **Foreign currencies**

Profit and loss account transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the profit and loss account.

##### **Hire purchase and finance lease contracts**

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 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 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.

##### **Operating leases**

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

##### **Pensions**

The company operates a defined contribution pension scheme. Contributions are charged in the profit and loss account as they become payable in accordance with the rules of the scheme.

# Anser Laboratories Limited

## Notes to the abbreviated accounts for the Year Ended 31 December 2009

*continued*

### Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
As at 1 January 2009	595 531
Additions	63 852
Disposals	(1 256)
As at 31 December 2009	<u>658 127</u>
<b>Depreciation</b>	
As at 1 January 2009	542 623
Eliminated on disposal	(743)
Charge for the year	24 168
As at 31 December 2009	<u>566 548</u>
<b>Net book value</b>	
As at 31 December 2009	<u>91 579</u>
As at 31 December 2008	<u>52 908</u>

### 3 Secured creditors

Creditors which are secured totalled £43 934 (2008: £nil)

### 4 Share capital

	2009 £	2008 £
<b>Authorised</b>		
<b>Equity</b>		
100 000 Ordinary shares of £1 each	<u>100 000</u>	<u>100 000</u>
<b>Allotted, called up and fully paid</b>		
<b>Equity</b>		
54 000 Ordinary shares of £1 each	<u>54 000</u>	<u>54 000</u>

## **Anser Laboratories Limited**

### **Notes to the abbreviated accounts for the Year Ended 31 December 2009**

*continued*

#### **5 Related parties**

##### **Controlling entity**

The ultimate parent company is Scientific Analysis Laboratories Limited a company registered in England and Wales

The ultimate controlling party are the directors due to their shareholding and directorship in the parent company