

**Unaudited Financial Statements for the Year Ended 30 September 2018**

**for**

**Biologica Limited**

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for the Year Ended 30 September 2018**

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**Biologica Limited**

**Company Information**  
**for the Year Ended 30 September 2018**

**DIRECTORS:**

Dr R F Cox  
Dr T Wolter-Cox

**SECRETARY:**

Dr R F Cox

**REGISTERED OFFICE:**

23 High Street  
Upton  
Northampton  
Northamptonshire  
NN5 4EN

**REGISTERED NUMBER:**

02603302

**ACCOUNTANTS:**

Peter Upton  
Bridge House  
2 Bridge Avenue  
Maidenhead  
Berkshire  
SL6 1RR

**Biologica Limited (Registered number: 02603302)**

**Balance Sheet**  
**30 September 2018**

	Notes	30.9.18 £	£	30.9.17 £	£
<b>FIXED ASSETS</b>					
Intangible assets	3		-		-
Tangible assets	4		64		164
Investments	5		<u>59,814</u>		<u>54,956</u>
			59,878		55,120
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		1,442		3,149	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>19,730</u>		<u>17,230</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(18,288)</u>		<u>(14,081)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>41,590</u>		<u>41,039</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		2		2
Retained earnings	8		<u>41,588</u>		<u>41,037</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>41,590</u>		<u>41,039</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The notes form part of these financial statements

**Biologica Limited (Registered number: 02603302)**

**Balance Sheet - continued**  
**30 September 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the the Board of Directors on 2 May 2019 and were signed on its behalf by:

Dr R F Cox - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 September 2018**

**1. STATUTORY INFORMATION**

Biologica Limited is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2000, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	20%
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**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2018**

**2. ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. INTANGIBLE FIXED ASSETS**

**COST**

At 1 October 2017  
and 30 September 2018

Goodwill  
£

100,000

**AMORTISATION**

At 1 October 2017  
and 30 September 2018

100,000

**NET BOOK VALUE**

At 30 September 2018  
At 30 September 2017

-  
-

**4. TANGIBLE FIXED ASSETS**

**COST**

At 1 October 2017  
and 30 September 2018

**DEPRECIATION**

At 1 October 2017  
Charge for year  
At 30 September 2018

**NET BOOK VALUE**

At 30 September 2018  
At 30 September 2017

Fixtures  
and  
fittings  
£

Office &  
sundry  
equipment  
£

Totals  
£

676      13,055      13,731

676      12,891      13,567

-      100      100

676      12,991      13,667

-      64      64

-      164      164

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2018**

**5. FIXED ASSET INVESTMENTS**

Investments (neither listed nor unlisted) were as follows:

	30.9.18	30.9.17
	£	£
TB related assets	54,956	53,511
TB related asset addition	<u>4,858</u>	<u>1,445</u>
	<u>59,814</u>	<u>54,956</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.18	30.9.17
	£	£
Directors' current accounts	19,010	16,510
Accrued expenses	<u>720</u>	<u>720</u>
	<u>19,730</u>	<u>17,230</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.18	30.9.17
			£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

**8. RESERVES**

	Retained earnings £
At 1 October 2017	41,037
Profit for the year	<u>551</u>
At 30 September 2018	<u>41,588</u>



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.