

COMPANY REGISTRATION NUMBER 307549

**BUREAU OF ANALYSED  
SAMPLES LIMITED**  
**ABBREVIATED ACCOUNTS**

30 NOVEMBER 2011

WEDNESDAY



\*A19IIL0H\*

A27

23/05/2012

#213

COMPANIES HOUSE

**GILCHRIST TASH**

Chartered Accountants & Statutory Auditor  
Cleveland Buildings  
Queen's Square  
Middlesbrough  
TS2 1PA

---

# **BUREAU OF ANALYSED SAMPLES LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2011**

<b>CONTENTS</b>	<b>PAGE</b>
Independent auditor's report to the company	<b>1</b>
Abbreviated balance sheet	<b>2</b>
Notes to the abbreviated accounts	<b>3</b>

---

# **BUREAU OF ANALYSED SAMPLES LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO BUREAU OF ANALYSED SAMPLES LIMITED**

### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Bureau of Analysed Samples Limited for the year ended 30 November 2011 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 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 auditor's 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 AUDITOR**

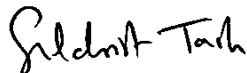
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been 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 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(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



CRAIG McBRIDE (Senior Statutory Auditor)

For and on behalf of

GILCHRIST TASH

Chartered Accountants & Statutory Auditor

Cleveland Buildings

Queen's Square

Middlesbrough

TS2 1PA

26/3/12

# BUREAU OF ANALYSED SAMPLES LIMITED

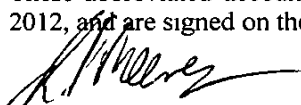
## ABBREVIATED BALANCE SHEET

30 NOVEMBER 2011

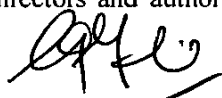
	Note	2011 £	2010 £
<b>FIXED ASSETS</b>	2		
Tangible assets		103,287	89,796
<b>CURRENT ASSETS</b>			
Stocks		874,557	910,616
Debtors		236,302	185,246
Investments		906,516	906,516
Cash at bank and in hand		2,466,372	1,897,670
		<u>4,483,747</u>	<u>3,900,048</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>(380,338)</u>	<u>(195,615)</u>
<b>NET CURRENT ASSETS</b>		<u>4,103,409</u>	<u>3,704,433</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,206,696</u>	<u>3,794,229</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	500	500
Profit and loss account		<u>4,206,196</u>	<u>3,793,729</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>4,206,696</u>	<u>3,794,229</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 19 March 2012, and are signed on their behalf by



MR R P MEERES



MR G C FLINTOFT

Company Registration Number 307549

The notes on pages 3 to 5 form part of these abbreviated accounts.

# **BUREAU OF ANALYSED SAMPLES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2011**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Freehold buildings	Nil
Plant and machinery	10% per annum
Fixtures and fittings	10% per annum
Motor vehicles	25% per annum
Computer equipment	20% per annum

#### **Stocks**

##### **(i) Chemical and Spectroscopic Reference Materials (RM's) prepared by the company**

The stocks are valued by taking the value of stocks at 30 November 2010 less percentage diminution of stocks during the year due to sales, plus prime costs of producing new RM's and renewing RM's during the year. This is consistent with valuations for previous years

##### **(ii) CTI/BAS Ferrous RM's**

The stocks have been valued at cost and this is consistent with valuations in previous years.

##### **(iii) CTI/BAS Non Ferrous RM's**

The stocks have been valued at cost and this is consistent with valuations in previous years.

##### **(iv) RM's from outside sources**

The stocks have been valued at cost and this is consistent with valuations in previous years

##### **(v) Bottles, boxes and cartons**

The stocks have been valued at the lower of cost and net realisable value.

#### **Pension costs**

The company participates in a multi employer defined benefit pension scheme. The company is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis and therefore accounts for contributions to the scheme as if the scheme was a defined contribution scheme. Contributions to the scheme are charged in the profit and loss account as they accrue

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

# BUREAU OF ANALYSED SAMPLES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2011

### 1. ACCOUNTING POLICIES *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

#### Research and development

Research and development expenditure is charged to the profit and loss account as incurred.

### 2. FIXED ASSETS

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 December 2010	560,868
Additions	49,350
Disposals	<u>(36,786)</u>
<b>At 30 November 2011</b>	<b><u>573,432</u></b>
<b>DEPRECIATION</b>	
At 1 December 2010	471,072
Charge for year	35,857
On disposals	<u>(36,784)</u>
<b>At 30 November 2011</b>	<b><u>470,145</u></b>
<b>NET BOOK VALUE</b>	
<b>At 30 November 2011</b>	<b><u>103,287</u></b>
At 30 November 2010	<u>89,796</u>

---

# **BUREAU OF ANALYSED SAMPLES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2011**

### **3. SHARE CAPITAL**

**Allotted and called up:**

	<b>2011</b>		<b>2010</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
500 Ordinary shares fully paid of £1 each	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>