

Bioportfolio Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2015

Kennedy Legg
Accountants
Stafford House
10 Prince of Wales Road
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DT1 1PW

Bioportfolio Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Bioportfolio Limited
for the Year Ended 31 March 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bioportfolio Limited for the year ended 31 March 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Bioportfolio Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Bioportfolio Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bioportfolio Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bioportfolio Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Bioportfolio Limited. You consider that Bioportfolio Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Bioportfolio Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Kennedy Legg
Accountants
Stafford House
10 Prince of Wales Road
Dorchester
Dorset
DT1 1PW
16 December 2015

Bioportfolio Limited
(Registration number: 03312883)
Abbreviated Balance Sheet at 31 March 2015

| | Note | 2015 £ | 2014 £ |
|--|----------|-----------|-----------|
| Fixed assets | | | |
| Tangible fixed assets | | 3,328 | 3,916 |
| Current assets | | | |
| Debtors | | 8,677 | 15,989 |
| Cash at bank and in hand | | 2,062 | 22,674 |
| | | 10,739 | 38,663 |
| Creditors: Amounts falling due within one year | | (3,460) | (2,750) |
| Net current assets | | 7,279 | 35,913 |
| Net assets | | 10,607 | 39,829 |
| Capital and reserves | | | |
| Called up share capital | <u>3</u> | 116 | 116 |
| Profit and loss account | | 10,491 | 39,713 |
| Shareholders' funds | | 10,607 | 39,829 |

For the year ending 31 March 2015 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 16 December 2015

.....
Mr Peter Douglas Barfoot
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Bioportfolio Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2015
..... continued

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 |
|--------------------|-------------------------------------|
| Office equipment | 15% reducing balance basis |

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

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.

Bioportfolio Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2015
..... *continued*

2 Fixed assets

| | Tangible assets | Total |
|-----------------------|------------------------|--------------|
| | £ | £ |
| Cost | | |
| At 1 April 2014 | 29,099 | 29,099 |
| At 31 March 2015 | 29,099 | 29,099 |
| Depreciation | | |
| At 1 April 2014 | 25,183 | 25,183 |
| Charge for the year | 588 | 588 |
| At 31 March 2015 | 25,771 | 25,771 |
| Net book value | | |
| At 31 March 2015 | 3,328 | 3,328 |
| At 31 March 2014 | 3,916 | 3,916 |

3 Share capital

Allotted, called up and fully paid shares

| | 2015 | | 2014 | |
|------------------------------|-------------|------------|-------------|------------|
| | No. | £ | No. | £ |
| Ordinary A Shares of £1 each | 108 | 108 | 108 | 108 |
| Ordinary B Shares of £1 each | 8 | 8 | 8 | 8 |
| | <u>116</u> | <u>116</u> | <u>116</u> | <u>116</u> |

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