

REGISTERED NUMBER: 04612011 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 December 2016
for
Bibra Toxicology Advice & Consulting
Limited

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for the Year Ended 31 December 2016**

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**Company Information
for the Year Ended 31 December 2016**

DIRECTORS:

G Hunt
J Hopkins
P Watts
Mrs A Edwards
Mrs T L Diver
R A Young
Miss A E Ace

SECRETARY:

G Hunt

REGISTERED OFFICE:

8/10 South Street
Epsom
Surrey
KT18 7PF

REGISTERED NUMBER:

04612011 (England and Wales)

ACCOUNTANTS:

Williams & Co
Chartered Accountants
8-10 South Street
Epsom
Surrey
KT18 7PF

**Balance Sheet
31 December 2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	4		3,214		23,485
CURRENT ASSETS					
Debtors	5	735,615		792,078	
Cash at bank and in hand		<u>600,059</u>		<u>549,809</u>	
		1,335,674		1,341,887	
CREDITORS					
Amounts falling due within one year	6	<u>566,277</u>		<u>596,138</u>	
NET CURRENT ASSETS			<u>769,397</u>		<u>745,749</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			772,611		769,234
PROVISIONS FOR LIABILITIES	7		<u>26</u>		<u>3,945</u>
NET ASSETS			<u>772,585</u>		<u>765,289</u>
CAPITAL AND RESERVES					
Called up share capital	8		1,000		1,000
Retained earnings			<u>771,585</u>		<u>764,289</u>
SHAREHOLDERS' FUNDS			<u>772,585</u>		<u>765,289</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 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)

**Balance Sheet - continued
31 December 2016**

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 Board of Directors on 12 September 2017 and were signed on its behalf by:

G Hunt - Director

J Hopkins - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2016**

1. STATUTORY INFORMATION

Bibra Toxicology Advice & Consulting Limited is a private company, limited by shares, registered in England and Wales. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Tangible fixed assets

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

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.

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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2016**

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2016			
and 31 December 2016	<u>60,332</u>	<u>49,772</u>	<u>110,104</u>
DEPRECIATION			
At 1 January 2016	45,372	41,247	86,619
Charge for year	<u>12,809</u>	<u>7,462</u>	<u>20,271</u>
At 31 December 2016	<u>58,181</u>	<u>48,709</u>	<u>106,890</u>
NET BOOK VALUE			
At 31 December 2016	<u>2,151</u>	<u>1,063</u>	<u>3,214</u>
At 31 December 2015	<u>14,960</u>	<u>8,525</u>	<u>23,485</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	468,008	427,884
Amounts owed by group undertakings	-	74,112
Other debtors	45,546	49,547
Prepayments	31,023	33,390
Accrued income	<u>191,038</u>	<u>207,145</u>
	<u>735,615</u>	<u>792,078</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2016**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade creditors	28,593	97,737
Amounts owed to group undertakings	3,628	-
Tax	212,078	165,552
Social security and other taxes	36,715	30,446
VAT	25,145	38,558
Related company creditor	8,698	2,878
Accrued expenses	182,276	137,225
Deferred income	69,144	123,742
	<u>566,277</u>	<u>596,138</u>

7. PROVISIONS FOR LIABILITIES

	2016	2015
	£	£
Deferred tax		
Accelerated capital allowances	<u>26</u>	<u>3,945</u>

	Deferred tax
	£
Balance at 1 January 2016	3,945
Provided during year	(3,919)
Balance at 31 December 2016	<u>26</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2016	2015
			£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

During the year consultancy fees of £16,472 were paid to Graham Hunt (2015: £29,282).

10. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

11. ULTIMATE CONTROLLING PARTY

The company is under the control of the Board of Directors.

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.