

# Forensic Access Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

Opus Accounting Limited  
2b The Votec Centre  
Hambridge Lane  
Newbury  
Berkshire  
RG14 5TN

Forensic Access 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 6) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of  
Forensic Access Limited  
for the Year Ended 31 March 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Forensic Access Limited for the year ended 31 March 2014 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the Board of Directors of Forensic Access Limited, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Forensic Access Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Forensic Access Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Forensic Access 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 Forensic Access Limited.

You consider that Forensic Access 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 Forensic Access 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.

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Opus Accounting Limited  
2b The Votec Centre  
Hambridge Lane  
Newbury  
Berkshire  
RG14 5TN  
23 December 2014

**Forensic Access Limited**  
**(Registration number: 04638203)**  
**Abbreviated Balance Sheet at 31 March 2014**

|   | Note     | 2014<br>£ | 2013<br>£ |
|---|----------|-----------|-----------|
| <b>Fixed assets</b>                                     |          |           |           |
| Tangible fixed assets                                   |          | 176,728   | 102,699   |
| <b>Current assets</b>                                   |          |           |           |
| Stocks  |          | 15,779    | 27,868    |
| Debtors   | <u>3</u> | 175,213   | 217,314   |
| Cash at bank and in hand                                |          | 86,699    | 381,928   |
|   |          | 277,691   | 627,110   |
| Creditors: Amounts falling due within one year          |          | (320,133) | (376,567) |
| Net current (liabilities)/assets                        |          | (42,442)  | 250,543   |
| Total assets less current liabilities                   |          | 134,286   | 353,242   |
| Creditors: Amounts falling due after more than one year |          | (495,954) | (570,175) |
| Net liabilities   |          | (361,668) | (216,933) |
| <b>Capital and reserves</b>                             |          |           |           |
| Called up share capital                                 | <u>5</u> | 349,861   | 349,861   |
| Share premium account                                   |          | 138,152   | 138,152   |
| Revaluation reserve                                     |          | 45,440    | -         |
| Profit and loss account                                 |          | (895,121) | (704,946) |
| Shareholders' deficit                                   |          | (361,668) | (216,933) |

For the year ending 31 March 2014 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 directors acknowledge their 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 Board on 22 December 2014 and signed on its behalf by:

The notes on pages 4 to 6 form an integral part of these financial statements.

**Forensic Access Limited**  
**(Registration number: 04638203)**  
**Abbreviated Balance Sheet at 31 March 2014**  
**..... continued**

.....  
Dr A M C Gallop  
Director

The notes on pages 4 to 6 form an integral part of these financial statements.  
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**Forensic Access Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2014**  
*..... 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:

| <b>Asset class</b>          | <b>Depreciation method and rate</b> |
|-----------------------------|-------------------------------------|
| Scientific equipment        | over 15 years (prev RB 15%)         |
| Fixtures & Fittings         | over 15 years (prev RB 15%)         |
| Office & computer equipment | over 7 years (prev RB 25%)          |

**Work in progress**

Work in progress represents contracts which were not concluded by the end of the year.

**Hire purchase and leasing**

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

**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.

**Pensions**

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

**Forensic Access Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2014**  
*..... continued*

**2 Fixed assets**

|                       | <b>Tangible<br/>assets<br/>£</b> | <b>Total<br/>£</b>    |
|-----------------------|----------------------------------|-----------------------|
| <b>Cost</b>           |                                  |                       |
| At 1 April 2013       | 226,502                          | 226,502               |
| Revaluations          | <u>45,440</u>                    | <u>45,440</u>         |
| At 31 March 2014      | <u>271,942</u>                   | <u>271,942</u>        |
| <b>Depreciation</b>   |                                  |                       |
| At 1 April 2013       | 123,803                          | 123,803               |
| Charge for the year   | <u>(28,589)</u>                  | <u>(28,589)</u>       |
| At 31 March 2014      | <u>95,214</u>                    | <u>95,214</u>         |
| <b>Net book value</b> |                                  |                       |
| At 31 March 2014      | <u><u>176,728</u></u>            | <u><u>176,728</u></u> |
| At 31 March 2013      | <u><u>102,699</u></u>            | <u><u>102,699</u></u> |

**3 Debtors**

Debtors includes £24,294 (2013 - £nil) receivable after more than one year.

**4 Creditors**

Included in the creditors are the following amounts due after more than five years:

|   | <b>2014<br/>£</b> | <b>2013<br/>£</b>     |
|---|-------------------|-----------------------|
| After more than five years not by instalments | <u><u>-</u></u>   | <u><u>104,535</u></u> |

**Forensic Access Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2014**  
*..... continued*

**5 Share capital**

**Allotted, called up and fully paid shares**

|                       | <b>2014</b>    |                | <b>2013</b>    |                |
|-----------------------|----------------|----------------|----------------|----------------|
|                       | <b>No.</b>     | <b>£</b>       | <b>No.</b>     | <b>£</b>       |
| Preference of £1 each | 349,856        | 349,856        | 349,856        | 349,856        |
| Ordinary of £1 each   | 5              | 5              | 5              | 5              |
|                       | <u>349,861</u> | <u>349,861</u> | <u>349,861</u> | <u>349,861</u> |

**6 Control**

The company is controlled by Forensic Axis Limited. Forensic Axis Limited owns all of the Ordinary Share capital of the company. None of the directors of Forensic Access Limited controls Forensic Axis Limited.

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