

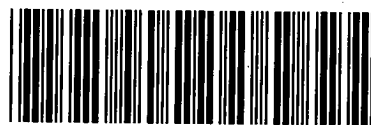
# Bioportfolio Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

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

WEDNESDAY



A13      \*A3LGF3Z7\*      #253  
26/11/2014  
COMPANIES HOUSE

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 2014**

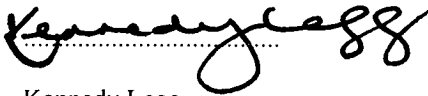
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bioportfolio Limited for the year ended 31 March 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the 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](http://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](http://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

13 October 2014

**Bioportfolio Limited**  
**(Registration number: 03312883)**  
**Abbreviated Balance Sheet at 31 March 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets		<u>3,916</u>	<u>4,607</u>
<b>Current assets</b>			
Debtors		15,989	26,230
Cash at bank and in hand		<u>22,674</u>	<u>45,497</u>
		38,663	71,727
Creditors: Amounts falling due within one year		<u>(2,750)</u>	<u>(3,990)</u>
Net current assets		<u>35,913</u>	<u>67,737</u>
Total assets less current liabilities		39,829	72,344
Provisions for liabilities		<u>-</u>	<u>(922)</u>
Net assets		<u><u>39,829</u></u>	<u><u>71,422</u></u>
<b>Capital and reserves</b>			
Called up share capital	3	116	116
Profit and loss account		<u>39,713</u>	<u>71,306</u>
Shareholders' funds		<u><u>39,829</u></u>	<u><u>71,422</u></u>

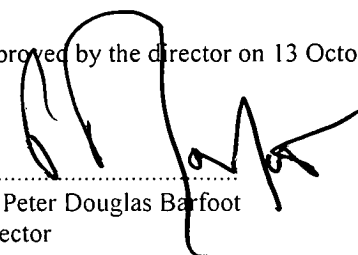
For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The 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 13 October 2014

X 

.....  
Mr Peter Douglas Barfoot  
Director

## **Bioportfolio Limited**

### **Notes to the Abbreviated Accounts for the Year Ended 31 March 2014**

#### **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>
Office equipment	15% reducing balance basis

##### **Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

##### **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 2014

..... *continued*

#### 2 Fixed assets

	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2013	29,099	29,099
At 31 March 2014	29,099	29,099
<b>Depreciation</b>		
At 1 April 2013	24,492	24,492
Charge for the year	691	691
At 31 March 2014	25,183	25,183
<b>Net book value</b>		
At 31 March 2014	3,916	3,916
At 31 March 2013	4,607	4,607

#### 3 Share capital

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

	2014		2013	
	No.	£	No.	£
Ordinary A Shares of £1 each	108	108	108	108
Ordinary B Shares of £1 each	8	8	8	8
	116	116	116	116