

Registration number: 07828073

# Anaerobic Analytics Ltd

Unaudited Filleted Financial Statements  
for the Year Ended 31 December 2024

# ANAEROBIC ANALYTICS LTD

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# ANAEROBIC ANALYTICS LTD

(Registration number: 07828073)

## Statement of Financial Position as at 31 December 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	<u>4</u>	5,636	-
Cash at bank and in hand		535	716
		<u>6,171</u>	<u>716</u>
<b>Creditors: Amounts falling due within one year</b>	<u>5</u>	<u>(4,277)</u>	<u>(2,529)</u>
<b>Net assets/(liabilities)</b>		<u><b>1,894</b></u>	<u><b>(1,813)</b></u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>1,794</u>	<u>(1,913)</u>
<b>Shareholders' funds/(deficit)</b>		<u><b>1,894</b></u>	<u><b>(1,813)</b></u>

For the financial year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Statement of Comprehensive Income.

Approved and authorised by the Board on 11 September 2025 and signed on its behalf by:

Dr Philip John Hobbs  
Director

# **ANAEROBIC ANALYTICS LTD**

## **Notes to the Unaudited Financial Statements for the Year Ended 31 December 2024**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:  
7C Cranmere Road  
Okehampton  
Devon  
EX20 1UE

#### **Principal activity**

The principal activity of the company is is the provision of consultancy services

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are prepared in sterling which is the functional currency of the entity.

## ANAEROBIC ANALYTICS LTD

### Notes to the Unaudited Financial Statements for the Year Ended 31 December 2024 (continued)

#### 2 Accounting policies (continued)

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

##### Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

##### Tax

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

##### Depreciation

Asset class	Depreciation method and rate
Fitting, fixtures and equipment	20% straight line

##### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities

##### Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

# ANAEROBIC ANALYTICS LTD

## Notes to the Unaudited Financial Statements for the Year Ended 31 December 2024 (continued)

### 2 Accounting policies (continued)

#### Financial instruments

##### *Recognition and measurement*

A financial asset or a financial liability is recognised only when the company becomes party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 2 (2023 - 2).

### 4 Debtors

	2024 £	2023 £
Trade debtors	5,636	-
	<u>5,636</u>	<u>-</u>

### 5 Creditors

#### Creditors: amounts falling due within one year

	2024 £	2023 £
<b>Due within one year</b>		
Accruals and deferred income	454	462
Other creditors	3,823	2,067
	<u>4,277</u>	<u>2,529</u>

### 6 Reserves

Profit and loss account:

This reserve records retained earnings and accumulated losses.

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.