

**Registered Number 07057067**

**DRUG TESTING KITS LTD**

**Abbreviated Accounts**

**31 October 2015**

**Abbreviated Balance Sheet as at 31 October 2015**

|   | <i>Notes</i> | <i>2015</i>    | <i>2014</i>    |
|---|--------------|----------------|----------------|
|   |              | £              | £              |
| <b>Current assets</b>                                 |              |                |                |
| Cash at bank and in hand                              |              | 391            | 391            |
|   |              | <u>391</u>     | <u>391</u>     |
| <b>Creditors: amounts falling due within one year</b> |              | (8,700)        | (8,700)        |
| <b>Net current assets (liabilities)</b>               |              | <u>(8,309)</u> | <u>(8,309)</u> |
| <b>Total assets less current liabilities</b>          |              | <u>(8,309)</u> | <u>(8,309)</u> |
| <b>Total net assets (liabilities)</b>                 |              | <u>(8,309)</u> | <u>(8,309)</u> |
| <b>Capital and reserves</b>                           |              |                |                |
| Called up share capital                               | 2            | 2              | 2              |
| Profit and loss account                               |              | (8,311)        | (8,311)        |
| <b>Shareholders' funds</b>                            |              | <u>(8,309)</u> | <u>(8,309)</u> |

- For the year ending 31 October 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 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 27 June 2016

And signed on their behalf by:

**P S HOLLEBONE, Director**

**Notes to the Abbreviated Accounts for the period ended 31 October 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Other accounting policies****Deferred Taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognized in respect of timing differences that have originated but not reversed at the balance sheet date. However deferred tax assets are recognised only to the extent that the directors consider it is more likely that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis, at the rates that are expected to apply in periods in which the timing differences reverse, based on the tax rates and the law enacted or substantively enacted at the balance sheet date.

**2 Called Up Share Capital**

Allotted, called up and fully paid:

|                              | <i>2015</i> | <i>2014</i> |
|------------------------------|-------------|-------------|
|                              | <i>£</i>    | <i>£</i>    |
| 2 Ordinary shares of £1 each | 2           | 2           |

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.