

Registered Number 07057067

DRUG TESTING KITS LTD

Abbreviated Accounts

31 October 2016

Abbreviated Balance Sheet as at 31 October 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Current assets			
Cash at bank and in hand		391	391
		<u>391</u>	<u>391</u>
Creditors: amounts falling due within one year		(8,700)	(8,700)
Net current assets (liabilities)		<u>(8,309)</u>	<u>(8,309)</u>
Total assets less current liabilities		<u>(8,309)</u>	<u>(8,309)</u>
Total net assets (liabilities)		<u>(8,309)</u>	<u>(8,309)</u>
Capital and reserves			
Called up share capital	2	2	2
Profit and loss account		(8,311)	(8,311)
Shareholders' funds		<u>(8,309)</u>	<u>(8,309)</u>

- For the year ending 31 October 2016 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 July 2017

And signed on their behalf by:

P S HOLLEBONE, Director

Notes to the Abbreviated Accounts for the period ended 31 October 2016

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 vale 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 recognized 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 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>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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