

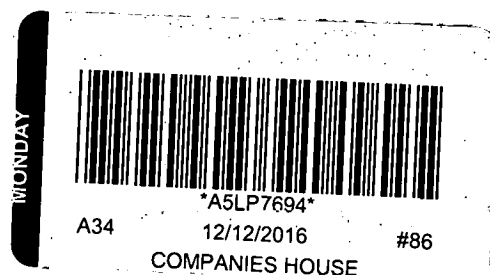
Reg. No. 05754476
(England and Wales)

DR CAP (UK) LIMITED

ABBREVIATED ACCOUNTS

for the year ended

31st MARCH 2016



A.J. Lewis
Chartered Accountant
Lewis & Son Accountants Limited
Pandloss House
37 Stoke Road
Blisworth
Northampton NN7 3BZ

DR CAP (UK) LIMITED
ABBREVIATED BALANCE SHEET AT 31st MARCH 2016


	<u>Note</u>	<u>2016</u>	<u>2015</u>
Fixed assets			
Tangible assets	3	574	717
Current assets			
Stock		1,822	20,151
Debtors	4	7,945	7,890
Cash at bank and in hand		807	3,834
		<u>10,574</u>	<u>31,875</u>
Creditors: amounts falling due within one year	5	<u>47,781</u>	<u>53,076</u>
Net current (liabilities)		<u>(37,207)</u>	<u>(21,201)</u>
Net (liabilities)		<u><u>£(36,633)</u></u>	<u><u>£(20,484)</u></u>
Capital and reserves			
Called up share capital	6	4	4
Profit and loss account		<u>(36,637)</u>	<u>(20,498)</u>
Shareholders' funds		<u><u>£(36,633)</u></u>	<u><u>£(20,494)</u></u>

These abbreviated accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

For the financial year ended 31st March 2016 the company was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Signed on behalf of the board of directors

..........Director
 Marc Briginshaw

Approved by the board on the 28th October 2016

The attached notes on pages 2 and 3 form part of these accounts.

DR CAP (UK) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2016

1. Going concern

The company relies on the financial support of the directors and their associated company who have made an interest free loan of £24,263 (2015 £27,019).

2. Accounting policies

a) Convention

These accounts have been prepared in accordance with the historical cost convention and the Financial Reporting Standard for Smaller Entities (effective January 2015).

b) Revenue recognition

Revenue is recognised at the point of sale of the product. Turnover attributable to geographical markets outside the UK amounted to 29.8% (2015 52%).

c) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and fittings - 20% on reducing balance

d) 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 recognised in respect of all 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 that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet.

e) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

DR CAP (UK) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS (Continued)

3. Fixed assets	<u>Total</u>
a) Cost brought forward	1,748
Balance at 31st March 2016	<u>1,748</u>
b) Depreciation brought forward	1,031
Charge for the year	143
Balance at 31st March 2016	<u>1,174</u>
c) Net book amount at 31st March 2016	<u>£574</u>
Net book amount at 31st March 2015	<u>£717</u>

4. Debtors

All debtors are due within one year.

5. Creditors

There are no secured creditors.

6. Called up share capital	<u>2016</u>	<u>2015</u>
Allotted, called up and fully paid		
4 (2015 - 4) ordinary shares of £1 each	<u>£4</u>	<u>£4</u>