

7607684

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30th APRIL 2012
FOR
BREATHSCAN INTERNATIONAL (GLOBAL) LIMITED**

MONDAY



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COMPANIES HOUSE

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FOR THE PERIOD ENDED 30th APRIL 2012**

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BREATHSCAN INTERNATIONAL (GLOBAL) LIMITED (REGISTERED NUMBER: 7607684)

**COMPANY INFORMATION
FOR THE PERIOD ENDED 30th APRIL 2012**

DIRECTORS:

K W Wright
H J F Robinson FCA

REGISTERED OFFICE:

Richmond Terrace
49 London Road
Tunbridge Wells
Kent TN1 1DT

REGISTERED NUMBER:

7607684 (England and Wales)

ACCOUNTANTS:

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

**REPORT OF THE DIRECTORS
FOR THE PERIOD ENDED 30th APRIL 2012**

The directors present their report with the financial statements of the company for the period from incorporation on 18th April 2011 to 30th April 2012

PRINCIPAL ACTIVITY

Breathscan International (Global) has been developing alcohol awareness programmes and technology for provision to government, corporate and retail sectors

Combining leading science innovations and clever design the company provides the means to affect simple, precise, low-cost alcohol screening and the thinking programmes and products to encourage broader, positive, changes in attitude to sensible alcohol consumption

DIRECTORS

The directors are listed on page 1

SMALL COMPANIES EXEMPTION

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

BY ORDER OF THE BOARD:



H J F ROBINSON FCA

Date 5th November 2012

Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Breathscan International (Global) Limited for the period ended 30th April 2012.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Breathscan International (Global) Limited for the period ended 30th April 2012 as set out on pages 4 to 9 from the company's accounting records and from information and explanations you have given to 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

This report is made solely to the company's Board of Directors of Breathscan International (Global) Limited, as a body, in accordance with the terms of our engagement letter dated 12th October 2012. Our work has been undertaken solely to prepare for your approval the accounts of Breathscan International (Global) Limited and state those matters that we have agreed to state to Board of Directors of Breathscan International (Global) Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Breathscan International (Global) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Breathscan International (Global) 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 Breathscan International (Global) Limited. You consider that Breathscan International (Global) Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Breathscan International (Global) 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.

Moore Stephens LLP

Moore Stephens LLP
Chartered Accountants
5th November 2012

BREATHSCAN INTERNATIONAL (GLOBAL) LIMITED (REGISTERED NUMBER: 7607684)

**PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED 30th APRIL 2012**

	Notes	2012 £
TURNOVER	1	-
Cost of sales		-
GROSS PROFIT		-
Administration Expenses		(4'665)
OPERATING LOSS	2	(4,665)
Interest payable and similar charges		(38)
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		(4,703)
Tax on loss on ordinary activities	3	-
LOSS FOR THE FINANCIAL PERIOD		(4,703)

BREATHSCAN INTERNATIONAL (GLOBAL) LIMITED (REGISTERED NUMBER: 7607684)**BALANCE SHEET**
30th APRIL 2012

	Notes	2012 £
FIXED ASSETS		
Tangible assets	4	1,498
CURRENT ASSETS		
Debtors	5	709
Cash at bank		<u>4,391</u>
		5,100
CREDITORS , Amounts falling due within one year		<u>-</u>
NET CURRENT ASSETS		<u>5,100</u>
NET ASSETS		<u>6,598</u>
CAPITAL AND RESERVES		
Called up share capital	6	1
Capital contribution	7	11,300
Profit and loss account		<u>(4,703)</u>
Shareholders' funds	8	<u>6,598</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th April 2012

The members have not required the company to obtain an audit of its financial statements for the period ended 30th April 2012 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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 financial statements, so far as applicable to the company

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Directors on 5th November 2012 and were signed on its behalf by



H J F Robinson FCA - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30th APRIL 2012**

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts have been prepared on a going concern basis which assumes that the company will continue to trade for at least 12 months from the date the financial statements are approved by the directors. The directors consider that sufficient and continuing financial support will be made available by the company's shareholders and therefore consider the going concern basis for the preparation of the financial statements to be appropriate.

Accounting convention

The financial statements 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 the value of goods and services supplied during the year and is stated net of value added tax.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 33% on cost

Taxation

The charge for taxation is based upon the profit for the year calculated by reference to current corporation tax rates.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date using tax rates that are expected to apply during the period in which the timing difference is expected to reverse. A deferred tax asset is only recognised if there is reasonable certainty that it can be utilised in the foreseeable future.

2 OPERATING LOSS

The operating loss is stated after charging

	2012 £
Depreciation - owned assets	-
Director's remuneration and other benefits etc	-

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD ENDED 30th APRIL 2012

3 TAXATION

No deferred tax asset has been recognised in the accounts in respect of tax losses that could be utilised against future taxable profits due to the uncertainty of when these profits will arise. At the year end the company had tax losses of £4,703 and a potential deferred tax asset of £940 based upon the current rate of UK taxation of 20%.

4 TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
COST		
At 19 th April 2011	-	-
Additions	<u>1,498</u>	<u>1,498</u>
At 30 th April 2012	<u>1,498</u>	<u>1,498</u>
DEPRECIATION		
At 19 th April 2011	-	-
Charge for year	<u>-</u>	<u>-</u>
At 30 th April 2012	<u>-</u>	<u>-</u>
NET BOOK VALUE		
At 19 th April 2011	<u>-</u>	<u>-</u>
At 30 th April 2012	<u>1,498</u>	<u>1,498</u>

5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	62
Unpaid share capital	1
Amounts due to group companies	644
VAT	<u>2</u>
	<u>709</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD ENDED 30th APRIL 2012

6 CALLED UP SHARE CAPITAL

Allotted and issued Number	Class	Nominal value	2012 £
1	Ordinary share	£1	<u>1</u>

7 CAPITAL CONTRIBUTION

During the year investors contributed capital of £11,300 to provide the company with working capital

8 STATEMENT OF MOVEMENT IN SHAREHOLDERS FUNDS

Issue of share	£ 1
Capital contribution	11 300
Loss for the year	(5375)
	<hr/>
	5,926

9 PARENT COMPANY AND ULTIMATE CONTROLLING PARTY

The parent company of Breathscan International (Global) Limited is Breathscan International (Guernsey) Limited. The ultimate controlling party is Oak Trust (Guernsey) Limited as trustees of the Wright Family Trust.