

Company Number 07607684

**(EN) 10 GLOBAL LIMITED**  
**(formerly Breathscan International (Global) Limited)**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 1st MAY 2012 TO 31st DECEMBER 2012**



**(EN) 10 GLOBAL LIMITED**  
**(formerly Breathscan International (Global) Limited)**

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**(EN) 10 GLOBAL LIMITED**  
**(formerly Breathscan International (Global) Limited)**

**Company Information**

**Directors**

H J F Robinson FCA  
J A H Cox  
D Jenkins

**Company Number**

7607684

**Registered Office**

Richmond Terrace  
49 London Road  
Tunbridge Wells  
Kent  
TN1 1DT

**Accountants**

Moore Stephens LLP  
Chartered Accountants  
150 Aldersgate Street, London, EC1A 4AB

**(EN) 10 (GLOBAL) LIMITED**  
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**Report of the Directors**

The directors present their report and unaudited financial statements for the period from 1st May 2012 to 31st December 2012

**Principal Activities and Review of Business**

The company 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

As part of the ongoing development programme to position the disposable breath alcohol detectors within the marketplace, the product has attained appropriate accreditation under the US FDA and SAI Global regulations. In February 2013, it was also granted the final award of the prestigious NF Marque ("NF Mark") number 18/01. The NF Mark enables the breathalysers to be marketed and sold to customers under the Chube brand as fully compliant with appropriate French driving legislation

The company has changed its year end to 31 December

**Results and Dividends**

The loss for the period before taxation amounted to £944,543 (Apr 2012 £4,703). There were no dividend payments made in the period (Apr 2012 £nil)

**Change of name**

The company changed its name to (EN)10 (Global) Limited on 7th November 2012

**Directors**

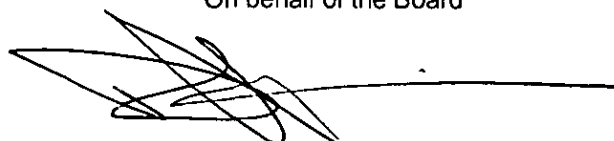
D Jenkins was appointed a director on 19th April 2013

K W Wright resigned as a director and J A H Cox was appointed a director on 19th June 2013

**Basis of preparation**

This report has been prepared in accordance with the small companies regime of the Companies Act 2006

On behalf of the Board



D JENKINS

Director

**Chartered Accountants' Independent Assurance Report on the Unaudited Financial Statements of (EN) 10 (Global) Limited****To the Board of Directors of (EN) 10 (Global) Limited ("the Company")**

We have performed certain procedures in respect of the Company's unaudited financial statements for the period from 1st May 2012 to 31st December 2012 as set out on pages 5 to 11, made enquiries of the Company's directors and assessed accounting policies adopted by the directors, in order to gather sufficient evidence for our conclusion in this report

This report is made solely to the Company's directors, as a body, in accordance with the terms of our engagement dated 12th October 2012. It has been released to the directors on the basis that this report shall not be copied, referred to or disclosed, in whole (save for the directors' own internal purposes or as may be required by law or by a competent regulator) or in part, without our prior written consent. Our work has been undertaken so that we might state to the directors those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors as a body for our work, for this report or the conclusions we have formed.

**Respective responsibilities**

You have confirmed that you have met your duty as set out in the directors' statement on page 2. You consider that the Company is exempt from the statutory requirement for an audit for the year. Our responsibility is to form and express an independent conclusion, based on the work carried out, to you on the financial statements.

**Scope**

We conducted our engagement in accordance with the Institute of Chartered Accountants in England & Wales Interim Technical Release AAF 03/06. Our work was based primarily upon enquiry, analytical procedures and assessing accounting policies in accordance with Generally Accepted Accounting Practice in the UK. If we considered it to be necessary, we also performed limited examination of evidence relevant to certain balances and disclosures in the financial statements where we became aware of matters that might indicate a risk of material misstatement in the financial statements.

The terms of our engagement exclude any requirement to carry out a comprehensive assessment of the risks of material misstatement, a consideration of fraud, laws, regulations and internal controls, and we have not done so. We are not required to, and we do not express an audit opinion on these financial statements.

**Conclusion**

Based on our work, nothing has come to our attention to refute the directors' confirmation that in accordance with the Companies Act 2006 the financial statements give a true and fair view of the state of the Company's affairs as at 31st December 2012 and of its loss for the period then ended and have been properly prepared in accordance with Generally Accepted Accounting Practice in the UK.

Moore Stephens LLP  
150 Aldersgate Street  
London  
EC1A 4AB

**(EN) 10 (GLOBAL) LIMITED**  
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**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable accounting regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**Profit and Loss Account**

**For the period from 1st May 2012 to 31st December 2012**

	<u>Note</u>	<u>2012</u> £	<u>12 months</u> <u>ended</u> <u>30th April 2012</u> £
<b>Turnover</b>	1	-	-
Cost of sales		-	-
<b>Gross Profit</b>		-	-
Administrative expenses		(944,543)	(4,665)
<b>Operating Loss</b>	2	(944,543)	(4,665)
Interest payable		-	(38)
<b>Loss on Ordinary Activities before Taxation</b>		(944,543)	(4,703)
Tax on loss on ordinary activities	3	-	-
<b>Loss on Ordinary Activities after Taxation</b>		(944,543)	(4,703)

All amounts relate to continuing operations

The notes on pages 7 to 11 form part of these financial statements

**(EN) 10 (GLOBAL) LIMITED**  
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**Balance Sheet**  
**(Company number 07607684)**

**At 31st December 2012**

	<u>Note</u>	<u>31st December</u> <u>2012</u>	<u>30th April</u> <u>2012</u>
		£	£
<b>Fixed Assets</b>			
Tangible fixed assets	4	34,472	1,498
<b>Current Assets</b>			
Debtors	5	62,707	709
Cash at bank and in hand		<u>78,769</u>	<u>4,391</u>
		141,476	5,100
<b>Creditors, amounts falling due within one year</b>	6	<u>(319,381)</u>	<u>-</u>
<b>Net Current (Liabilities)/Assets</b>		<u>(177,905)</u>	<u>5,100</u>
<b>Net Liabilities</b>		<u>(143,433)</u>	<u>6,598</u>
<b>Capital and Reserves</b>			
Called up share capital	7	1	1
Capital contribution	8	805,812	11,300
Profit and loss account	8	<u>(949,246)</u>	<u>(4,703)</u>
<b>Shareholders' funds</b>	9	<u>(143,433)</u>	<u>6,598</u>

The annual accounts have not been audited because the company is entitled to the exemption provided by the section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved and authorised for issue  
by the board and signed on its behalf on

  
D JENKINS

Director

The notes on pages 7 to 11 form part of these financial statements



**(EN) 10 (GLOBAL) LIMITED**  
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**Financial Statements for the period from 1st May 2012 to 31st December 2012**

**Notes**

**1 Accounting Policies**

**(a) Basis of preparation of 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.

**(b) Cash flow**

The company has taken advantage of the exemption in FRS 1 in respect of small companies and has not presented a cash flow statement.

**(c) Turnover**

Turnover represents the value of goods and services supplied during the year and is stated net of value added tax.

**(d) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life.

Office equipment	-	33% straight line
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**(e) Deferred taxation**

Deferred taxation is provided in full on all timing differences which result in an obligation to pay more tax, or a right to pay less tax, in the future at rates expected to apply when they crystallise based on current tax rates and law. Deferred tax assets are recognised only to the extent that it is more likely than not there will be suitable taxable profits from which future reversals of the underlying timing differences can be deducted. No provision is made when the amounts involved are not material.

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**Financial Statements for the period from 1st May 2012 to 31st December 2012**

**Notes (continued)**

**2. Operating Loss**

	<u>2012</u> £	<u>12 months</u> <u>ended 30th</u> <u>April 2012</u> £
The operating loss is stated after charging		
Depreciation of tangible fixed assets	1,600	-
Directors' remuneration	-	-
	<hr/>	<hr/>

**3. Taxation**

	<u>2012</u> £	<u>12 months</u> <u>ended 30th</u> <u>April 2012</u> £
<b>Current tax</b>		
UK Corporation tax on loss for the period	-	-
	<hr/>	<hr/>
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A deferred tax asset in respect of losses recorded has not been recognised in these financial statements due to uncertainty over whether profits against which these losses may be utilised will arise in the foreseeable future. The potential deferred tax asset at the current rate of 20% amounts to £188,000.

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**Financial Statements for the period from 1st May 2012 to 31st December 2012**

**Notes (continued)**

**4. Tangible Fixed Assets**

	Fixtures, fittings and equipment £
<b>Cost</b>	
At 1st May 2012	1,498
Additions	34,574
At 31st December 2012	<u>36,072</u>
<b>Depreciation</b>	
At 1st May 2012	-
Charge for period	1,600
At 31st December 2012	<u>1,600</u>
<b>Net book value</b>	
At 31st December 2012	<u>34,472</u>
At 30th April 2012	<u>1,498</u>

**5 Debtors**

	<u>2012</u> £	<u>30th April 2012</u> £
Other debtors	61,456	64
Unpaid share capital	1	1
Amounts owed to group companies	1,250	644
	<u>62,707</u>	<u>709</u>

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**Financial Statements for the period from 1st May 2012 to 31st December 2012**

**Notes (continued)**

**6. Creditors amounts falling due within one year**

	<u>2012</u>	<u>30th April 2012</u>
	£	£
Trade creditors	174,795	-
Social security and other taxes	2,447	-
Other creditors	142,139	-
	<u>319,381</u>	<u>-</u>

**7. Share Capital**

	<u>2012</u>	<u>30th April 2012</u>
	£	£
<b>Allotted and called up</b>		
1 ordinary share of £1 each	<u>1</u>	<u>1</u>

**8 Reserves**

	<u>Capital contribution reserve</u>	<u>Profit and loss reserve</u>
	£	£
At 1st May 2012	11,300	(4,703)
Additional contribution	794,512	-
Loss for the period	-	(944,543)
At 31st December 2012	<u>805,812</u>	<u>(949,246)</u>

**9. Reconciliation of Movement in Shareholders' Funds**

	<u>2012</u>	<u>30th April 2012</u>
	£	£
Opening shareholders' funds	6,598	-
Issue of shares	-	1
Capital contribution	794,512	11,300
Loss for the period	(944,543)	(4,703)
Closing shareholders' funds	<u>(143,433)</u>	<u>6,598</u>

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**Financial Statements for the period from 1st May 2012 to 31st December 2012**

**Notes (continued)**

**10 Related party transactions**

During the year the company was invoiced for management fees of £47,900 (April 12 £Nil) and reimbursement of expenses totalling £14,843 (Apr 12 £Nil) by The Brand Practice Limited, a company owned by Mr K Wright and in which Mr K Wright is a director

**11 Ultimate Parent Undertaking and Controlling Party**

The parent company of (EN) 10 (Global) Limited is (EN) 10 (Guernsey) Limited. The ultimate controlling party is Oak Trust (Guernsey) Limited as trustees of the Wright Family Trust.