

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
30 SEPTEMBER 2016

CLICK LABORATORIES
LIMITED

MENZIES

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION
OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF CLICK
LABORATORIES LIMITED
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Click Laboratories Limited for the year ended 30 September 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a 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:

www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the director of Click Laboratories Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Click Laboratories Limited and state those matters that we have agreed to state to the director of Click Laboratories Limited in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Click Laboratories Limited and its director for our work or for this report.

It is your duty to ensure that Click Laboratories Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and profit. You consider that Click Laboratories Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Click Laboratories 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 financial statements.

Menzies LLP

Chartered Accountants
Midas House
62 Goldsworth Road
Woking
Surrey
GU21 6LQ

28 June 2017

CLICK LABORATORIES LIMITED

REGISTERED NUMBER: 08659202

ABBREVIATED BALANCE SHEET AS AT 30 SEPTEMBER 2016

	Note	£	2016 £	£	2015 £
Current assets					
Debtors		335,415		149,037	
Cash at bank		<u>111,979</u>		<u>7,940</u>	
		447,394		156,977	
Creditors: amounts falling due within one year		<u>(305,930)</u>		<u>(131,814)</u>	
Net current assets			141,464		25,163
Total assets less current liabilities			<u>141,464</u>		<u>25,163</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			<u>141,364</u>		<u>25,063</u>
Shareholders' funds			<u>141,464</u>		<u>25,163</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which 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, were approved and authorised for issue by the board and were signed on its behalf on 28 June 2017.

P Beres De Grouchy
Director

The notes on page 3 form part of these financial statements.

CLICK LABORATORIES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

1. Accounting Policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.3 Operating lease agreements

Rentals under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.4 Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

2. Advances, credits and guarantees with the director

At the period end a balance of £131,449 (2015: £61,400) was due from Mr P Beres De Grouchy. Dividends of £176,027 (2015: £72,447) were paid to Mr P Beres De Grouchy in the year.

3. Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>