

COMPANY REGISTRATION NUMBER 03742689

DHC ACCOUNTING LIMITED
ABBREVIATED ACCOUNTS
31 MARCH 2016

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DHC ACCOUNTING LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

CONTENTS	PAGES
Abbreviated balance sheet	1 to 2
Notes to the abbreviated accounts	3 to 4

DHC ACCOUNTING LIMITED**ABBREVIATED BALANCE SHEET****31 MARCH 2016**

		2016	2015
	Note	£	£
FIXED ASSETS	2		
Intangible assets		61,667	81,667
Tangible assets		17,343	22,056
		79,010	103,723
CURRENT ASSETS			
Debtors		88,738	83,484
Cash at bank and in hand		2,020	17
		90,758	83,501
CREDITORS: Amounts falling due within one year		(107,759)	(110,021)
NET CURRENT LIABILITIES		(17,001)	(26,520)
TOTAL ASSETS LESS CURRENT LIABILITIES		62,009	77,203
CREDITORS: Amounts falling due after more than one year		(1,592)	(4,505)
PROVISIONS FOR LIABILITIES		(1,311)	(1,780)
		59,106	70,918
CAPITAL AND RESERVES			
Called up equity share capital	3	10,000	10,000
Revaluation reserve		44,475	58,907
Profit and loss account		4,631	2,011
SHAREHOLDERS' FUNDS		59,106	70,918

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

DHC ACCOUNTING LIMITED
ABBREVIATED BALANCE SHEET *(continued)*
31 MARCH 2016

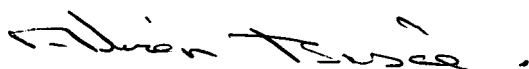
For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 7 April 2016, and are signed on their behalf by:



Mrs K A Briscoe
Director

Company Registration Number: 03742689

The notes on pages 3 to 4 form part of these abbreviated accounts.

DHC ACCOUNTING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	-	17.5 years
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Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	20% reducing balance basis
Motor Vehicles	-	25% reducing balance basis

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is measured on a discounted/an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

DHC ACCOUNTING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST OR VALUATION			
At 1 April 2015	350,000	117,963	467,963
Additions	<u>—</u>	<u>85</u>	<u>85</u>
At 31 March 2016	<u>350,000</u>	<u>118,048</u>	<u>468,048</u>
DEPRECIATION			
At 1 April 2015	268,333	95,907	364,240
Charge for year	<u>20,000</u>	<u>4,798</u>	<u>24,798</u>
At 31 March 2016	<u>288,333</u>	<u>100,705</u>	<u>389,038</u>
NET BOOK VALUE			
At 31 March 2016	<u>61,667</u>	<u>17,343</u>	<u>79,010</u>
At 31 March 2015	<u>81,667</u>	<u>22,056</u>	<u>103,723</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No	£	No	£
Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

4. ULTIMATE PARENT COMPANY

The ultimate parent company is M.E.J. Holdings Limited, a company registered in England and Wales.