REGISTERED NUMBER: 07097260 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 July 2022

for

D2H Solutions Limited
Trading as
Integro Pharmacy

D2H Solutions Limited (Registered number: 07097260)
Trading as Integro Pharmacy

Contents of the Financial Statements
for the year ended 31 July 2022

D2H Solutions Limited
Trading as Integro Pharmacy

Company Information
for the year ended 31 July 2022

DIRECTOR:	Mrs R Agarwal
REGISTERED OFFICE:	3 Waterside Drive Langley Berkshire SL3 6EZ
REGISTERED NUMBER:	07097260 (England and Wales)
ACCOUNTANTS:	Business Ledger Limited Chartered Certified Accountants 3 Waterside Drive Langley Berkshire SL3 6EZ

Balance Sheet
31 July 2022

	Notes	31.7.22 £	£	31.7.21 £	£
FIXED ASSETS					
Intangible assets	4		-		263
Tangible assets	5		**88,363**		23,002
			88,363		23,265
CURRENT ASSETS					
Stocks		**1,397**		7,724	
Debtors	6	**204,160**		181,780	
Cash at bank		**502,768**		499,648	
		708,325		689,152	
CREDITORS					
Amounts falling due within one year	7	**310,203**		307,757	
NET CURRENT ASSETS			**398,122**		381,395
TOTAL ASSETS LESS CURRENT LIABILITIES			**486,485**		404,660
CREDITORS					
Amounts falling due after more than one year	8		-		124,272
NET ASSETS			**486,485**		280,388
CAPITAL AND RESERVES					
Called up share capital			**200**		200
Retained earnings			**486,285**		280,188
SHAREHOLDERS' FUNDS			**486,485**		280,388

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

continued...

Balance Sheet - continued
31 July 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 12 April 2023 and were signed by:

Mrs R Agarwal - Director

1. STATUTORY INFORMATION

D2H Solutions Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible fixed assets
Depreciation is provided at 33% on reducing balance basis on the capitalised website costs.

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

Plant and machinery etc	- 33% on reducing balance, 25% on reducing balance and 20% on reducing balance

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

continued...

2. ACCOUNTING POLICIES - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 (2021 - 9) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 August 2021	
and 31 July 2022	**20,456**
AMORTISATION	
At 1 August 2021	**20,193**
Charge for year	**263**
At 31 July 2022	**20,456**
NET BOOK VALUE	
At 31 July 2022	**-**
At 31 July 2021	263

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5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 August 2021	**96,254**
Additions	**95,722**
Disposals	**(16,115)**
At 31 July 2022	**175,861**
DEPRECIATION	
At 1 August 2021	**73,252**
Charge for year	**23,760**
Eliminated on disposal	**(9,514)**
At 31 July 2022	**87,498**
NET BOOK VALUE	
At 31 July 2022	**88,363**
At 31 July 2021	23,002

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Trade debtors	**155,741**	127,706
Other debtors	**48,419**	54,074
	204,160	181,780

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Bank loans and overdrafts	**-**	1,355
Trade creditors	**196,545**	215,833
Amounts owed to group undertakings	**78,493**	78,493
Taxation and social security	**30,692**	6,639
Other creditors	**4,473**	5,437
	310,203	307,757

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.22	31.7.21
	£	£
Other creditors	**-**	124,272

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9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.7.22	31.7.21
	£	£
Between one and five years	**30,644**	49,030