

Registered Number 07560555

DHB ACCOUNTANTS LIMITED

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	Notes	2016	2015
		£	£
Fixed assets			
Intangible assets	2	-	2,000
Tangible assets	3	27,224	39,451
		<u>27,224</u>	<u>41,451</u>
Current assets			
Debtors		95,073	92,982
Cash at bank and in hand		1,210	840
		<u>96,283</u>	<u>93,822</u>
Creditors: amounts falling due within one year		<u>(94,205)</u>	<u>(93,719)</u>
Net current assets (liabilities)		<u>2,078</u>	<u>103</u>
Total assets less current liabilities		<u>29,302</u>	<u>41,554</u>
Total net assets (liabilities)		<u>29,302</u>	<u>41,554</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		29,300	41,552
Shareholders' funds		<u>29,302</u>	<u>41,554</u>

- For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 18 October 2016

And signed on their behalf by:

S P Horrigan, Director

D S Bray, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible assets depreciation policy

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

Plant and machinery etc - 10% on cost

Intangible assets amortisation policy

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of five years.

Other accounting policies**DEFERRED TAX**

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

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the profit and loss account 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 the profit and loss account in the period to which they relate.

2 Intangible fixed assets

	£
Cost	
At 1 April 2015	10,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>10,000</u>
Amortisation	
At 1 April 2015	8,000

Charge for the year	2,000
On disposals	-
At 31 March 2016	<u>10,000</u>
Net book values	
At 31 March 2016	<u>0</u>
At 31 March 2015	<u>2,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2015	59,265
Additions	-
Disposals	(10,500)
Revaluations	-
Transfers	-
At 31 March 2016	<u>48,765</u>
Depreciation	
At 1 April 2015	19,814
Charge for the year	4,877
On disposals	(3,150)
At 31 March 2016	<u>21,541</u>
Net book values	
At 31 March 2016	<u>27,224</u>
At 31 March 2015	<u>39,451</u>

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