

**DBE HOLDINGS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**Dbe Holdings Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2019**

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**Contents**

	<b>Page</b>
Balance Sheet	1—2
Notes to the Financial Statements	3—5

**Dbe Holdings Limited**  
**Balance Sheet**  
**As at 31 December 2019**

Registered number: 09857290

		<b>2019</b>		<b>2018</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Investments	<b>2</b>		962,000		962,000
			962,000		962,000
<b>CURRENT ASSETS</b>					
Debtors	<b>3</b>	147,777		347,777	
Cash at bank and in hand		4,569		5,724	
		152,346		353,501	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			152,346		353,501
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,114,346		1,315,501
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>4</b>		(1,117,748 )		(1,317,748 )
<b>NET ASSETS</b>			(3,402 )		(2,247 )
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>5</b>		100		100
Profit and Loss Account			(3,502 )		(2,347 )
<b>SHAREHOLDERS' FUNDS</b>			(3,402)		(2,247)

**Dbe Holdings Limited**  
**Balance Sheet (continued)**  
**As at 31 December 2019**

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For the year ending 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Mr Peter O'Kane**

**30/09/2020**

The notes on pages 3 to 5 form part of these financial statements.

**Dbe Holdings Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2019**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Investments**

	<b>Other £</b>
<b>Cost</b>	
As at 1 January 2019	962,000
As at 31 December 2019	962,000
<b>Provision</b>	
As at 1 January 2019	-
As at 31 December 2019	-
<b>Net Book Value</b>	
As at 31 December 2019	962,000
As at 1 January 2019	962,000

**Dbe Holdings Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2019**

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**Direct subsidiary undertakings**

The following were subsidiary undertakings of the Company:

**Name:** Strategy International Holdings Limited  
**Class of shares:** Ordinary  
**Holding:** 100%  
**Principal activity:** membership organisation

**Indirect subsidiary undertakings**

The following were subsidiary undertakings of the Company:

**Name:** Strategy International Limited  
**Class of shares:** Ordinary  
**Holding:** 100%  
**Principal activity:** membership organisation

**Name:** Inspire Publishing Limited  
**Class of shares:** Ordinary  
**Holding:** 100%  
**Principal activity:** dormant

**Name:** British Expertise International Limited  
**Class of shares:** Ordinary  
**Holding:** 100%  
**Principal activity:** membership organisation

**Name:** BEMEAD Limited  
**Class of shares:** Ordinary  
**Holding:** 100%  
**Principal activity:** dormant

**Name:** British Expertise Limited  
**Class of shares:** Ordinary  
**Holding:** 100%

**3. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Due after more than one year</b>		
Other debtors	-	200,000
Amounts owed by group undertakings	147,777	147,777
	<hr/>	<hr/>
	147,777	347,777
	<hr/> <hr/>	<hr/> <hr/>

**Dbe Holdings Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2019**

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**4. Creditors: Amounts Falling Due After More Than One Year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other creditors	960,000	960,000
Amounts owed to group undertakings	157,748	357,748
	<u>1,117,748</u>	<u>1,317,748</u>

**5. Share Capital**

	<b>2019</b>	<b>2018</b>
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

**6. General Information**

Dbe Holdings Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09857290. The registered office is 23 Grafton Street, London, W1S 4EY.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.