Registered number: 09314921

DALLAM HEALTHCARE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

Jackson Lee Accountants Ltd

Chartered Certified Accountants

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Dallam Healthcare Ltd
Unaudited Financial Statements
For The Year Ended 31 December 2018

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Dallam Healthcare Ltd
Balance Sheet
As at 31 December 2018

Registered number: 09314921

	Notes	2018 £	2018 £	2017 £	2017 £
FIXED ASSETS					
Intangible Assets	3		86,599		93,932
Tangible Assets	4		47,513		19,185
			134,112		113,117
CURRENT ASSETS					
Stocks	5	21,780		21,180	
Debtors	6	73,926		86,274	
Cash at bank and in hand		68,469		12,417	
		164,175		119,871	
Creditors: Amounts Falling Due Within One Year	7	(211,989)		(207,863)	
NET CURRENT ASSETS (LIABILITIES)			(47,814)		(87,992)
TOTAL ASSETS LESS CURRENT LIABILITIES			86,298		25,125
Creditors: Amounts Falling Due After More Than One Year	8		(186,623)		(107,961)
NET ASSETS			(100,325)		(82,836)
CAPITAL AND RESERVES					
Called up share capital	9		102		102
Profit and Loss Account			(100,427)		(82,938)
SHAREHOLDERS' FUNDS			(100,325)		(82,836)

For the year ending 31 December 2018 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 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 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

Mr Prakash Jha

02/07/2019

The notes on pages 3 to 6 form part of these financial statements.

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. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets are relating to the license purchased by the company to operate the pharmacy. It is amortised to profit and loss account over its estimated economic life of 17 years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
Motor Vehicles	25% straight line
Fixtures & Fittings	25% reducing balance
Computer Equipment	33% straight line

1.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.6. **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. **Average Number of Employees**

Average number of employees, including directors, during the year was 7 (2017 : 3)

3. **Intangible Assets**

	Other
	£
Cost	
As at 1 January 2018	110,000
As at 31 December 2018	110,000
Amortisation	
As at 1 January 2018	16,068
Provided during the period	7,333
As at 31 December 2018	23,401
Net Book Value	
As at 31 December 2018	86,599
As at 1 January 2018	93,932

4. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2018	6,473	3,800	29,170	39,443
Additions	-	-	50,710	50,710
Disposals	-	-	(26,668)	(26,668)
As at 31 December 2018	6,473	3,800	53,212	63,485
Depreciation				
As at 1 January 2018	5,163	79	15,016	20,258
Provided during the period	1,310	950	8,564	10,824
Disposals	-	-	(15,110)	(15,110)
As at 31 December 2018	6,473	1,029	8,470	15,972
Net Book Value				
As at 31 December 2018	-	2,771	44,742	47,513
As at 1 January 2018	1,310	3,721	14,154	19,185

5. **Stocks**

	2018	2017
	£	£
Stock - finished goods	21,780	21,180
	21,780	21,180

6. **Debtors**

	2018	2017
	£	£
Due within one year		
Trade debtors	41,647	79,059
Other debtors	32,279	7,215
	73,926	86,274

7. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Trade creditors	154,823	89,053
Bank loans and overdrafts	7,032	-
Other taxes and social security	1,476	456
Other creditors	48,658	118,354
	211,989	207,863

8. Creditors: Amounts Falling Due After More Than One Year

	2018	2017
	£	£
Bank loans	128,140	-
Other creditors	58,483	107,961
	186,623	107,961

9. Share Capital

	2018	2017
Allotted, Called up and fully paid	102	102

10. General Information

Dallam Healthcare Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 09314921. The registered office is Unit 1 Longshaw Street, Bewsey, Warrington, WA5 0FF.

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.