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Registration number SC270664

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DHB Healthcare Ltd
Unaudited Abbreviated Accounts
for the year ended 31 October 2016



DHB Healthcare Ltd

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DHB Healthcare Ltd

**Chartered Accountants' report to the Director on the
unaudited accounts of DHB Healthcare Ltd**

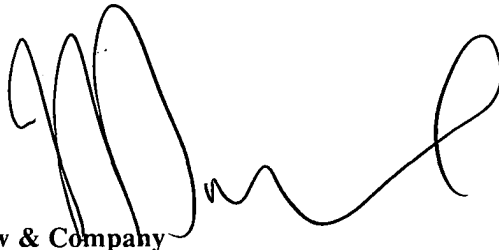
In accordance with our engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 October 2016 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.



J Bruce Andrew & Company
Chartered Accountants
Lochfield House
135 Neilston Road
Paisley
PA2 6QL

3 April 2017

DHB Healthcare Ltd

**Abbreviated balance sheet
as at 31 October 2016**

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		354,332		398,624
Tangible assets	2		36,078		32,309
			<u>390,410</u>		<u>430,933</u>
Current assets					
Stocks		60,871		58,222	
Debtors		89,750		127,408	
Cash at bank and in hand		265,552		251,771	
		<u>416,173</u>		<u>437,401</u>	
Creditors: amounts falling due within one year		<u>(284,251)</u>		<u>(368,527)</u>	
Net current assets			<u>131,922</u>		<u>68,874</u>
Total assets less current liabilities			522,332		499,807
Creditors: amounts falling due after more than one year			<u>(4,182)</u>		<u>-</u>
Net assets			<u>518,150</u>		<u>499,807</u>
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			517,150		498,807
Shareholders' funds			<u>518,150</u>		<u>499,807</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

DHB Healthcare Ltd

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31 October 2016**

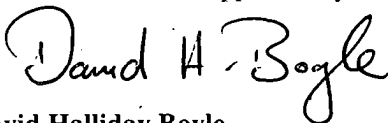
For the year ended 31 October 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his 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 of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 3 April 2017, and are signed on his behalf by:



David Halliday Boyle
Director

Registration number SC270664

The notes on pages 4 to 5 form an integral part of these financial statements.

DHB Healthcare Ltd

Notes to the abbreviated financial statements for the year ended 31 October 2016

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15% reducing balance
Motor vehicles	- 25% reducing balance

1.5. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Pensions

The pension costs charged in the financial statements represent the contributions paid by the company during the year.

DHB Healthcare Ltd

**Notes to the abbreviated financial statements
for the year ended 31 October 2016**

..... continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 November 2015	885,831	147,056	1,032,887
Additions	-	12,803	12,803
Disposals	-	(8,695)	(8,695)
At 31 October 2016	<u>885,831</u>	<u>151,164</u>	<u>1,036,995</u>
Depreciation and Provision for diminution in value			
At 1 November 2015	487,207	114,747	601,954
On disposals	-	(7,534)	(7,534)
Charge for year	44,292	7,873	52,165
At 31 October 2016	<u>531,499</u>	<u>115,086</u>	<u>646,585</u>
Net book values			
At 31 October 2016	<u>354,332</u>	<u>36,078</u>	<u>390,410</u>
At 31 October 2015	<u>398,624</u>	<u>32,309</u>	<u>430,933</u>
 3. Share capital		2016 £	2015 £
Allotted, called up and fully paid			
800 Ordinary A shares of £1 each		800	800
200 Ordinary B shares of £1 each		200	200
		<u>1,000</u>	<u>1,000</u>