



---

**DB CONSULTING (AUDIOLOGY SERVICES) LIMITED**

---

**FINANCIAL STATEMENTS**  
**INFORMATION FOR FILING WITH THE REGISTRAR**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2024**

	<b>Note</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		<b>244</b>	349
		<b>244</b>	349
Creditors: amounts falling due within one year	5	<b>(4,750)</b>	(4,150)
<b>Net current liabilities</b>		<b>(4,506)</b>	(3,801)
<b>Total assets less current liabilities</b>		<b>(4,506)</b>	(3,801)
<b>Net liabilities</b>		<b>(4,506)</b>	(3,801)
<b>Capital and reserves</b>			
Called up share capital		<b>100</b>	100
Profit and loss account		<b>(4,606)</b>	(3,901)
		<b>(4,506)</b>	(3,801)

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 9 December 2024.

**Dawn P Bramham**  
Director

The notes on pages 2 to 4 form part of these financial statements.

---

## DB CONSULTING (AUDIOLOGY SERVICES) LIMITED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1. General information

DB Consulting (Audiology Services) Limited is a private company limited by shares and incorporated in England and Wales. Its registered office is 30 Orange Street, London, WC2H 7HF.

The financial statements are presented in Sterling, which is the functional currency of the company.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

##### 2.2 Going concern

These accounts have been prepared on the going concern basis. The director / shareholder has expressed a commitment to continue to support the company financially.

##### 2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33%	Straight Line
------------------	---	-----	---------------

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 2.4 Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

---

**2. Accounting policies (continued)**

**2.5 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of income and retained earnings.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**2.6 Creditors**

Short term creditors are measured at the transaction price.

**3. Employees**

The average monthly number of employees, including directors, during the year was 1 (2023 - 1).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. Tangible fixed assets**

**Office  
equipment  
£**

**Cost or valuation**

At 1 April 2023 **900**

At 31 March 2024 **900**

**Depreciation**

At 1 April 2023 **900**

At 31 March 2024 **900**

**Net book value**

At 31 March 2024 **-**

**At 31 March 2023** **-**

Page 3

**5. Creditors: Amounts falling due within one year**

**2024                      2023**  
**£                              £**

Trade creditors **-                      1,530**

Other creditors **4,150                      2,020**

Accruals **600                      600**

**4,750                      4,150**