

Pure dB Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2015

Axel Chartered Accountants
3 Minshull Street
Knutsford
Cheshire
WA16 6HG

Pure dB Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Pure dB Ltd
for the Year Ended 30 June 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pure dB Ltd for the year ended 30 June 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Pure dB Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Pure dB Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pure dB Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pure dB Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Pure dB Ltd. You consider that Pure dB Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Pure dB Ltd. 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 statutory accounts.

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Axel Chartered Accountants
3 Minshull Street
Knutsford
Cheshire
WA16 6HG
20 March 2016

Pure dB Ltd
(Registration number: 08116822)
Abbreviated Balance Sheet at 30 June 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		992	177
Current assets			
Debtors		24,275	9,830
Cash at bank and in hand		122,182	158,088
		146,457	167,918
Creditors: Amounts falling due within one year		(54,101)	(43,922)
Net current assets		92,356	123,996
Net assets		93,348	124,173
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		93,347	124,172
Shareholders' funds		93,348	124,173

For the year ending 30 June 2015 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 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 in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 20 March 2016

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Mr John Hampton
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Pure dB Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 June 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33.33% reducing balance

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 July 2014	343	343
Additions	1,165	1,165
At 30 June 2015	1,508	1,508
Depreciation		
At 1 July 2014	166	166
Charge for the year	350	350
At 30 June 2015	516	516
Net book value		
At 30 June 2015	992	992
At 30 June 2014	177	177

Pure dB Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 June 2015
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3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

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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.