

Company Registration No. SC337026 (Scotland)

**DCAL Consulting Limited**

**Abbreviated accounts**

**For the year ended 31 January 2012**



# DCAL Consulting Limited

## Contents

---

	<b>Page</b>
Abbreviated balance sheet	1 - 2
Notes to the abbreviated accounts	3 - 5

# DCAL Consulting Limited

## Abbreviated balance sheet

As at 31 January 2012

	Notes	2012 £	£	2011 £	£
<b>Fixed assets</b>					
Tangible assets	2		24,997		4,779
<b>Current assets</b>					
Debtors		19,875		20,851	
Cash at bank and in hand		195,967		148,687	
		<u>215,842</u>		<u>169,538</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(33,127)</u>		<u>(46,825)</u>	
<b>Net current assets</b>			<u>182,715</u>		<u>122,713</u>
<b>Total assets less current liabilities</b>			<u>207,712</u>		<u>127,492</u>
			<u>207,712</u>		<u>127,492</u>
<b>Capital and reserves</b>					
Called up share capital	3		1,000		1,000
Profit and loss account			206,712		126,492
<b>Shareholders' funds</b>			<u>207,712</u>		<u>127,492</u>

## DCAL Consulting Limited

### Abbreviated balance sheet (continued)

As at 31 January 2012

---

For the financial year ended 31 January 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on ..16/10/12..



Mr Douglas Hutchens

Director

Company Registration No. SC337026

# DCAL Consulting Limited

## Notes to the abbreviated accounts For the year ended 31 January 2012

---

### 1 Accounting policies

#### 1.1 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.2 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. Having considered the future operations of the company, the directors consider that the going concern basis is appropriate for the preparations of these accounts.

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.4 Goodwill

Goodwill is written off in equal annual instalments over its estimated useful economic life of 3 years.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	over 3 years
Fixtures and fittings	over 3 years
Motor vehicles	over 3 years

#### 1.6 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

# DCAL Consulting Limited

## Notes to the abbreviated accounts (continued) For the year ended 31 January 2012

### 1 Accounting policies (continued)

#### 1.7 Taxation

The tax expense represents the sum of the corporation tax and deferred tax charge for the year.

The tax currently payable is based on taxable profit for the year. The company's liability for current tax is calculated using the tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is measured on differences between the carrying amounts of assets and liabilities in the accounts and the corresponding tax bases, as used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss accounts, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 February 2011	118,000	56,497	174,497
Additions	-	29,887	29,887
At 31 January 2012	118,000	86,384	204,384
<b>Depreciation</b>			
At 1 February 2011	118,000	51,718	169,718
Charge for the year	-	9,669	9,669
At 31 January 2012	118,000	61,387	179,387
<b>Net book value</b>			
At 31 January 2012	-	24,997	24,997
At 31 January 2011	-	4,779	4,779

### 3 Share capital

	2012 £	2011 £
<b>Allotted, called up and fully paid</b> 1,000 Ordinary shares of £1 each	1,000	1,000

## **DCAL Consulting Limited**

**Notes to the abbreviated accounts (continued)**  
**For the year ended 31 January 2012**

---

### **4 Ultimate parent company**

The company is controlled by the directors, Mr Douglas Hutchens and Mrs Karen Hutchens, who jointly own 100% of the issued share capital of the company.