

**DB Digital Consultancy Ltd Filleted
Accounts Cover**

DB Digital Consultancy Ltd

Company No. 12171663

Information for Filing with The Registrar

31 August 2025

DB Digital Consultancy Ltd**Directors Report Registrar**

The Directors present their report and the accounts for the year ended 31 August 2025.

Principal activities

The principal activity of the company during the year under review was an advertising agency.

Directors

The Directors who served at any time during the year were as follows:

D.R. Bell

O.G. Randall

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

O.G. Randall

Director

30 October 2025

**DB Digital Consultancy Ltd Balance
Sheet Registrar
at 31 August 2025**

Company No. 12171663

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	172,520	5,961
		<u>172,520</u>	<u>5,961</u>
Current assets			
Stocks	5	25,455	-
Debtors	6	115,688	88,375
Cash at bank and in hand		752,242	296,612
		<u>893,385</u>	<u>384,987</u>
Creditors: Amount falling due within one year	7	(332,797)	(224,075)
Net current assets		560,588	160,912
Total assets less current liabilities		733,108	166,873
Creditors: Amounts falling due after more than one year	8	(63,802)	-
Provisions for liabilities			
Deferred taxation		(43,130)	(1,490)
Net assets		<u>626,176</u>	<u>165,383</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account	10	626,076	165,283
Total equity		<u>626,176</u>	<u>165,383</u>

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

For the year ended 31 August 2025 the company was entitled to exemption from audit 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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 30 October 2025 and signed on its behalf by:

D.R. Bell
Director
30 October 2025

1 General information

HD3 2AE

2 Accounting policies

Furniture, fittings and equipment 33% Straight line basis

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 profit and loss account because of items of income or expense that are taxable or deductible in other years 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 temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary 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.

Current or deferred tax for the year is recognised in profit or loss, except when they relate 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.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Work in progress is reflected in the accounts on a contract by contract basis by recording revenue and related costs as contract activity progresses.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Foreign currencies

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 Employees

	2025 Number	2024 Number
The average monthly number of employees (including directors) during the year was:	10	6

4 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 September 2024	-	9,453	9,453
Additions	172,264	22,007	194,271
At 31 August 2025	<u>172,264</u>	<u>31,460</u>	<u>203,724</u>
Depreciation			
At 1 September 2024	-	3,492	3,492
Charge for the year	17,226	10,486	27,712
At 31 August 2025	<u>17,226</u>	<u>13,978</u>	<u>31,204</u>
Net book values			
At 31 August 2025	<u>155,038</u>	<u>17,482</u>	<u>172,520</u>
At 31 August 2024	<u>-</u>	<u>5,961</u>	<u>5,961</u>

5 Stocks

	2025 £	2024 £
Work in progress	25,455	-
	<u>25,455</u>	<u>-</u>

6 Debtors

	2025 £	2024 £
Trade debtors	109,070	87,241
Other debtors	6,618	1,134
	<u>115,688</u>	<u>88,375</u>

7 Creditors:

amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	24,052	37,668
Obligations under finance lease and hire purchase contracts	20,570	-
Trade creditors	60,126	-
Taxes and social security	222,622	89,670
Loans from directors	1,500	50,143
Other creditors	2,565	596
Accruals and deferred income	1,362	45,998
	<u>332,797</u>	<u>224,075</u>

8 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Obligations under finance lease and hire purchase contracts	63,802	-
	<u>63,802</u>	<u>-</u>

9 Share Capital

Share capital comprises 50 Ordinary £1 shares & 50 Ordinary B £1 shares (2024: 50 Ordinary shares & 50

10 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

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.