Company Registration No. SC337026 (Scotland)

DCAL Consulting Limited

Abbreviated accounts

For the year ended 31 January 2011

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DCAL Consulting Limited

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DCAL Consulting Limited

Abbreviated balance sheet
As at 31 January 2011

	Notes	2011 £	2011 £	2010 £	2010 £
Fixed assets					
Intangible assets	2		-		39,334
Tangible assets	2		**4,779**		18,515
			4,779		57,849
Current assets					
Debtors		**20,851**		65,957	
Cash at bank and in hand		**148,687**		74,997	
		169,538		140,954	
Creditors: amounts falling due within one year		**(46,825)**		(128,387)	
Net current assets			**122,713**		12,567
Total assets less current liabilities			**127,492**		70,416
			127,492		70,416
Capital and reserves					
Called up share capital	3		**1,000**		1,000
Profit and loss account			**126,492**		69,416
Shareholders' funds			**127,492**		70,416

Abbreviated balance sheet (continued)
As at 31 January 2011

For the financial year ended 31 January 2011 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 18 October 2011

Mr Douglas Hutchens
Director

Company Registration No. SC337026

DCAL Consulting Limited

Notes to the abbreviated accounts
For the year ended 31 January 2011

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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).

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.

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 £
Cost			
At 1 February 2010	**118,000**	**52,926**	**170,926**
Additions	**-**	**3,983**	**3,983**
Disposals	**-**	**(412)**	**(412)**
At 31 January 2011	**118,000**	**56,497**	**174,497**
Depreciation			
At 1 February 2010	**78,666**	**34,411**	**113,077**
On disposals	**-**	**(273)**	**(273)**
Charge for the year	**39,334**	**17,580**	**56,914**
At 31 January 2011	**118,000**	**51,718**	**169,718**
Net book value			
At 31 January 2011	**-**	**4,779**	**4,779**
At 31 January 2010	39,334	18,515	57,849

3 **Share capital**

	2011 £	2010 £
Allotted, called up and fully paid		
1,000 Ordinary shares of £1 each	**1,000**	1,000

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.