REGISTRAR OF COMPANIES
PLEASE SIGN & RETURN

COMPANY REGISTRATION NUMBER SC337026

DCAL CONSULTING LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

31 JANUARY 2016

FRIDAY

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SCT 20/05/2016 #201

COMPANIES HOUSE

I.A.STEWART & CO
Chartered Accountants
The Mechanics Workshop
New Lanark
ML11 9DB

DCAL CONSULTING LIMITED

ABBREVIATED BALANCE SHEET

31 JANUARY 2016

	Note	2016 £	2016 £	2015 £	2015 £
FIXED ASSETS	2				
Tangible assets			**251,368**		293,528
CURRENT ASSETS					
Debtors		**40,728**		18,033	
Cash at bank and in hand		**67,728**		73,221	
		108,456		91,254	
CREDITORS: Amounts falling due within one year		**14,325**		66,071	
NET CURRENT ASSETS			**94,131**		25,183
TOTAL ASSETS LESS CURRENT LIABILITIES			**345,499**		318,711

THE BALANCE SHEET CONTINUES ON THE FOLLOWING PAGE.

THE NOTES ON PAGES 3 to 5 FORM PART OF THESE ABBREVIATED ACCOUNTS.

ABBREVIATED BALANCE SHEET *(continued)*

31 JANUARY 2016

	Note	2016 £	2016 £	2015 £	2015 £
CAPITAL AND RESERVES					
Called up equity share capital	4		**1,000**		1,000
Profit and loss account			**344,499**		317,711
SHAREHOLDERS' FUNDS			**345,499**		318,711

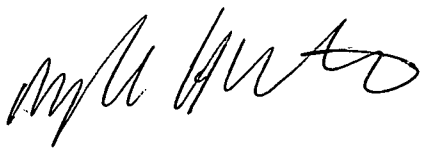
For the year ended 31 January 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 18 May 2016, and are signed on their behalf by:



Mr D M Hutchens

Company Registration Number: SC337026

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	40% reducing balance
Fixtures & Fittings	-	20% reducing balance
Motor Vehicles	-	25% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

1. ACCOUNTING POLICIES *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 February 2015	**407,061**
Additions	**20,365**
Disposals	**(149,767)**
At 31 January 2016	**277,659**
DEPRECIATION	
At 1 February 2015	**113,533**
Charge for year	**11,265**
On disposals	**(98,507)**
At 31 January 2016	**26,291**
NET BOOK VALUE	
At 31 January 2016	**251,368**
At 31 January 2015	293,528

3. TRANSACTIONS WITH THE DIRECTORS

Included in creditors is £2,001 due to the directors (2014 - £51,319). During the year the company advanced amounts to the directors totalling to £71,808 whilst amounts have also been advanced by the directors of £22,490). No interest has been charged on this loan and the balance is repayable on demand.

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	**1,000**	**1,000**	1,000	1,000

DCAL CONSULTING LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF DCAL CONSULTING LIMITED

YEAR ENDED 31 JANUARY 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Dcal Consulting Limited for the year ended 31 January 2016 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 of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.com/accountspreparationguidance.

This report is made solely to the Board of Directors of Dcal Consulting Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Dcal Consulting Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dcal Consulting Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Dcal Consulting Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Dcal Consulting Limited. You consider that Dcal Consulting Limited 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 abbreviated accounts of Dcal Consulting Limited. 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 abbreviated accounts.

I. A. STEWART & Co.
Chartered Accountants

The Mechanics Workshop
New Lanark
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18 May 2016