

COMPANY REGISTRATION NUMBER: SC508708

DACN Consulting Ltd

Abbreviated Unaudited Financial Statements

For the Period Ended

30 June 2016

THE A9 PARTNERSHIP LIMITED

Chartered accountant

57-59 High Street

Dunblane

Perthshire

FK15 0EE

DACN Consulting Ltd

Abbreviated Financial Statements

Period from 18 June 2015 to 30 June 2016

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DACN Consulting Ltd

Officers and Professional Advisers

Director

Mr D A C Nicol

Registered office

57/59 High Street

Dunblane

Perthshire

FK9 4PX

Accountants

THE A9 PARTNERSHIP LIMITED

Chartered accountant

57-59 High Street

Dunblane

Perthshire

FK15 0EE

DACN Consulting Ltd

Abbreviated Statement of Financial Position

30 June 2016

	Note	30 Jun 16 £
Current Assets		
Debtors		75,243
Cash at bank and in hand		177,872

		253,115
Creditors: amounts falling due within one year		63,678

Net Current Assets		189,437

Total Assets Less Current Liabilities		189,437

Net Assets		189,437

Capital and Reserves		
Called up share capital		2
Profit and loss account		189,435

Member Funds		189,437

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the period ending 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These abbreviated financial statements were approved by the board of directors and authorised for issue on 16 March 2017 , and are signed on behalf of the board by:

Mr D A C Nicol

Director

Company registration number: SC508708

DACN Consulting Ltd

Notes to the Abbreviated Financial Statements

Period from 18 June 2015 to 30 June 2016

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 57/59 High Street, Dunblane, Perthshire, FK9 4PX.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

Significant judgements Management have not made any significant judgements (apart from those involving estimations) in the process of applying the entity's accounting policies. Key sources of estimation uncertainty Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. Management do not believe there are any key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer, usually on despatch of the goods, the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

3. Staff costs

The average number of persons employed by the company during the period, including the director, amounted to 1.

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.