Registered number: SC708521

DCIM CONSULTANTS LTD
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Dcim Consultants Ltd
Unaudited Financial Statements
For The Year Ended 30 September 2023

Contents

	Page
Balance Sheet	1
Notes to the Financial Statements	2—3

Dcim Consultants Ltd
Balance Sheet
As At 30 September 2023

Registered number: SC708521

	Notes	30 September 2023		30 September 2022	
		£	£	£	£
CURRENT ASSETS					
Debtors	**4**	16,900		2,345	
Cash at bank and in hand		5,107		13,000	
		22,007		15,345	
Creditors: Amounts Falling Due Within One Year	**5**	(12,838)		(15,069)	
NET CURRENT ASSETS (LIABILITIES)			9,169		276
TOTAL ASSETS LESS CURRENT LIABILITIES			9,169		276
NET ASSETS			9,169		276
CAPITAL AND RESERVES					
Called up share capital	**6**		100		100
Profit and Loss Account			9,069		176
SHAREHOLDERS' FUNDS			9,169		276

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Nosheen Javed

Director

12/03/2024

The notes on pages 2 to 3 form part of these financial statements.

1. General Information

Dcim Consultants Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC708521 . The registered office is 17 Macallan Mews, Motherwell, Lanarkshire, ML1 4FZ.

The presentation currency of the financial statements is Sterling (£).

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. There has been no material departures from the standard.

2.2. Significant judgements and estimations

The company considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The director considers there were no such significant judgements.

2.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.4. Financial Instruments

The company only enters into basis financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans to and from related parties.

Debt instruments like loans and other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period of evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Finanial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalents included cash in hand, deposits held at call with banks, other short-term highly liquid investments with orginal maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

2.5. Taxation

Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted or subsequently enacted by the end of the reporting period.

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the director considers 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

With the exception of changes arising on the initial recognition of a business combination, the tax expense is presented either in profit or loss, other comprehensive income or statement of changes in equity depending on the transaction that resulted in the tax expense.

Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors.

2.6. Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation at the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2022: NIL)

4. Debtors

	30 September 2023	30 September 2022
	£	£
Due within one year		
Other debtors	16,900	-
Director's loan account	-	2,345
	16,900	2,345

5. Creditors: Amounts Falling Due Within One Year

	30 September 2023	30 September 2022
	£	£
Corporation tax	11,980	14,819
Accruals and deferred income	720	250
Director's loan account	138	-
	12,838	15,069

6. Share Capital

	30 September 2023	30 September 2022
	£	£
Allotted, Called up and fully paid	100	100

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.