

**DIGITAL CONSULTANT SERVICES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2020**

C K R

Chartered Certified Accountants

CKR House
70 East Hill
Dartford
Kent
DA1 1RZ

Digital Consultant Services Ltd
Financial Statements
For The Year Ended 31 January 2020

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Digital Consultant Services Ltd
Accountants' Report
For The Year Ended 31 January 2020

Report to the directors on the preparation of the unaudited statutory accounts of Digital Consultant Services Ltd For The Year Ended 31 January 2020

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Digital Consultant Services Ltd which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Digital Consultant Services Ltd, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Digital Consultant Services Ltd and state those matters that we have agreed to state to the directors of Digital Consultant Services Ltd, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Digital Consultant Services Ltd and its directors as a body for our work or for this report.

It is your duty to ensure that Digital Consultant Services Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Digital Consultant Services Ltd. You consider that Digital Consultant Services Ltd 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 accounts of Digital Consultant Services Ltd. 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 financial statements.

2 November 2020

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Digital Consultant Services Ltd
Balance Sheet
As at 31 January 2020

Registered number: 05326775

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	6		784		1,045
			784		1,045
CURRENT ASSETS					
Debtors	7	26,603		23,712	
Cash at bank and in hand		3,134		5,003	
		29,737		28,715	
Creditors: Amounts Falling Due Within One Year	8	(23,839)		(22,933)	
NET CURRENT ASSETS (LIABILITIES)			5,898		5,782
TOTAL ASSETS LESS CURRENT LIABILITIES			6,682		6,827
NET ASSETS			6,682		6,827
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Profit and Loss Account			6,582		6,727
SHAREHOLDERS' FUNDS			6,682		6,827

Digital Consultant Services Ltd
Balance Sheet (continued)
As at 31 January 2020

For the year ending 31 January 2020 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 in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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

**Mr Vincent
Bryan**

Director

2 November 2020

The notes on pages 4 to 6 form part of these financial statements.

Digital Consultant Services Ltd
Notes to the Financial Statements
For The Year Ended 31 January 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. 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 of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25 % reducing balance basis
Computer Equipment	3 years on a straight line basis

1.4. 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 statement of comprehensive income because of items of income or expense that are taxable or deductible in other year 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 deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing 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. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

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

Digital Consultant Services Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2020

6. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 February 2019	4,525
As at 31 January 2020	4,525
Depreciation	
As at 1 February 2019	3,480
Provided during the period	261
As at 31 January 2020	3,741
Net Book Value	
As at 31 January 2020	784
As at 1 February 2019	1,045

7. Debtors

	2020	2019
	£	£
Due within one year		
Trade debtors	26,603	23,512
Other debtors	-	200
	26,603	23,712

8. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Corporation tax	9,953	11,127
VAT	7,394	7,008
Other creditors	1,834	1,598
Accruals and deferred income	1,092	1,092
Directors' loan accounts	3,566	2,108
	23,839	22,933

9. Share Capital

	2020	2019
Allotted, Called up and fully paid	100	100

Digital Consultant Services Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2020

10. Dividends

	2020	2019
	£	£
On equity shares:		
Final dividend paid	42,000	43,000
	<u>42,000</u>	<u>43,000</u>

11. General Information

Digital Consultant Services Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 05326775 . The registered office is CKR HOUSE, 70 EAST HILL, DARTFORD, KENT , DA1 1RZ.