

**DIMA GROUP SERVICES LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 MARCH 2023**

Harleys Bookkeeping  
Dalgety Bay Business Centre  
Sybrig House  
Ridge Way  
Dalgety Bay  
KY11 9JN

**Dima Group Services Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 28 March 2023**

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**Dima Group Services Ltd**  
**Balance Sheet**  
**As At 28 March 2023**

**Registered number:** SC609319

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		14,075		13,162
			14,075		13,162
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	221,551		164,367	
Cash at bank and in hand		92,390		14,917	
		313,941		179,284	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(302,431 )		(141,958 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			11,510		37,326
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			25,585		50,488
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		(38,333 )		(48,333 )
<b>NET (LIABILITIES)/ASSETS</b>			(12,748 )		2,155
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>9</b>		1		1
Profit and Loss Account			(12,749 )		2,154
<b>SHAREHOLDERS' FUNDS</b>			(12,748)		2,155

**Dima Group Services Ltd**  
**Balance Sheet (continued)**  
**As At 28 March 2023**

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For the year ending 28 March 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 his 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

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Mr Andrew  
Gilmour

Director

21/12/2023

The notes on pages 3 to 5 form part of these financial statements.

**Dima Group Services Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 28 March 2023**

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**1. General Information**

Dima Group Services Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC609319 . The registered office is Room 18 Cromarty Campus, Rosyth, Fife, KY11 2WX.

**2. Accounting Policies**

**2.1. 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.

**2.2. 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.

**2.3. Tangible Fixed Assets and Depreciation**

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.

Plant & Machinery	15% Reducing balance
Motor Vehicles	25% Reducing balance
Fixtures & Fittings	10% Reducing balance

**2.4. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period. Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**2.5. Taxation**

Income tax expense represents the sum of the tax currently payable.

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 years 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.

**Average Number of Employees**

**Dima Group Services Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 28 March 2023**

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 29 March 2022	5,217	10,500	1,994	17,711
Additions	3,881	-	-	3,881
As at 28 March 2023	9,098	10,500	1,994	21,592
<b>Depreciation</b>				
As at 29 March 2022	1,164	2,796	589	4,549
Provided during the period	996	1,926	46	2,968
As at 28 March 2023	2,160	4,722	635	7,517
<b>Net Book Value</b>				
As at 28 March 2023	6,938	5,778	1,359	14,075
As at 29 March 2022	4,053	7,704	1,405	13,162

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	98,601	83,437
Prepayments and accrued income	8,281	-
Staff Loans	329	329
Corporation tax recoverable assets	4,217	-
Director's loan account	41,843	20,601
Amounts owed by group undertakings	68,280	60,000
	221,551	164,367

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	-	2,069
Bank loans and overdrafts	10,000	10,000
Corporation tax	(276 )	17,156
Other taxes and social security	13,056	2,957
VAT	197,119	96,125
Other creditors	71,969	10,673
Pension Liability	9,103	1,578

Accruals and deferred income	1,460	1,400
	<hr/>	<hr/>
	302,431	141,958
	<hr/>	<hr/>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	38,333	48,333
	<hr/>	<hr/>
	38,333	48,333
	<hr/>	<hr/>

**Dima Group Services Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 28 March 2023**

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**8. Obligations Under Finance Leases and Hire Purchase**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The future minimum finance lease payments are as follows:		
Not later than one year	-	2,069
	<hr/>	<hr/>
	-	2,069
	<hr/>	<hr/>
	-	2,069
	<hr/>	<hr/>

**9. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	1	1
	<hr/>	<hr/>

**10. Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

The above loan is unsecured, interest free and repayable on demand.