

**NINE CONSULTING LIMITED  
UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# **Nine Consulting Limited**

## **Contents**

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|  | <b>Page</b> |
|--|-------------|
| Abridged Balance Sheet                     | 1—2         |
| Notes to the Abridged Financial Statements | 3—5         |

**Nine Consulting Limited**  
**Abridged Balance Sheet**  
**As At 31 March 2024**

Registered number: 06829839

|  |       | 2024              |                   | 2023              |                   |
|--|-------|-------------------|-------------------|-------------------|-------------------|
|  | Notes | £                 | £                 | £                 | £                 |
| <b>FIXED ASSETS</b>  |       |                   |                   |                   |                   |
| Intangible Assets  | 4     |                   | 1,212,516         |                   | 758,628           |
| Tangible Assets  | 5     |                   | 46,214            |                   | 61,155            |
|  |       |                   | <u>1,258,730</u>  |                   | <u>819,783</u>    |
| <b>CURRENT ASSETS</b>  |       |                   |                   |                   |                   |
| Debtors  |       | 665,397           |                   | 657,351           |                   |
| Cash at bank and in hand                                       |       | <u>41,031</u>     |                   | <u>91,406</u>     |                   |
|  |       | 706,428           |                   | 748,757           |                   |
| <b>Creditors: Amounts Falling Due Within One Year</b>          |       | <u>(462,705 )</u> |                   | <u>(263,471 )</u> |                   |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>                        |       |                   | <u>243,723</u>    |                   | <u>485,286</u>    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |       |                   | <u>1,502,453</u>  |                   | <u>1,305,069</u>  |
| <b>Creditors: Amounts Falling Due After More Than One Year</b> |       |                   | <u>(22,439 )</u>  |                   | <u>(32,389 )</u>  |
| <b>PROVISIONS FOR LIABILITIES</b>                              |       |                   |                   |                   |                   |
| Deferred Taxation  | 6     |                   | <u>(314,683 )</u> |                   | <u>(155,759 )</u> |
| <b>NET ASSETS</b>  |       |                   | <u>1,165,331</u>  |                   | <u>1,116,921</u>  |
| <b>CAPITAL AND RESERVES</b>                                    |       |                   |                   |                   |                   |
| Called up share capital  | 7     |                   | 1,000             |                   | 1,000             |
| Profit and Loss Account  |       |                   | <u>1,164,331</u>  |                   | <u>1,115,921</u>  |
| <b>SHAREHOLDERS' FUNDS</b>                                     |       |                   | <u>1,165,331</u>  |                   | <u>1,116,921</u>  |

**Nine Consulting Limited**  
**Abridged Balance Sheet (continued)**  
**As At 31 March 2024**

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For the year ending 31 March 2024 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.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 March 2024 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

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M A Orchison

Director

9 May 2024

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

**Nine Consulting Limited**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 31 March 2024**

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**1. General Information**

Nine Consulting Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06829839. The registered office is 20 Goodwood Way, Chippenham, Wiltshire, SN14 0SY.

**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.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts, value added taxes and other sales taxes.

Turnover from licences and subscriptions is recognised in proportion to the service transferred to the customer during the reporting period.

**2.3. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets are software development costs. They are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Software development costs are amortised to profit and loss account over its estimated economic life of five years.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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% straight line |
|---------------------|-------------------|

**2.5. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**2.6. 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 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.

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 taxable timing differences. Deferred tax assets 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 assets reflect 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.

**2.7. Pensions**

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**Nine Consulting Limited**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 March 2024**

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 17 (2023: 12)

**4. Intangible Assets**

|                            | <b>Total<br/>£</b> |
|----------------------------|--------------------|
| <b>Cost</b>                |                    |
| As at 1 April 2023         | 2,140,496          |
| Additions                  | 877,475            |
| As at 31 March 2024        | <u>3,017,971</u>   |
| <b>Amortisation</b>        |                    |
| As at 1 April 2023         | 1,381,868          |
| Provided during the period | 423,587            |
| As at 31 March 2024        | <u>1,805,455</u>   |
| <b>Net Book Value</b>      |                    |
| As at 31 March 2024        | <u>1,212,516</u>   |
| As at 1 April 2023         | <u>758,628</u>     |

**5. Tangible Assets**

|                            | <b>Total<br/>£</b> |
|----------------------------|--------------------|
| <b>Cost</b>                |                    |
| As at 1 April 2023         | 192,961            |
| Additions                  | 14,723             |
| As at 31 March 2024        | <u>207,684</u>     |
| <b>Depreciation</b>        |                    |
| As at 1 April 2023         | 131,806            |
| Provided during the period | 29,664             |
| As at 31 March 2024        | <u>161,470</u>     |
| <b>Net Book Value</b>      |                    |
| As at 31 March 2024        | <u>46,214</u>      |
| As at 1 April 2023         | <u>61,155</u>      |

**6. Deferred Taxation**

The provision for deferred tax is made up as follows:

|                                | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Accelerated capital allowances | <u>314,683</u>    | <u>155,759</u>    |

**7. Share Capital**

|                                    | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|------------------------------------|-------------------|-------------------|
| Allotted, Called up and fully paid | <u>1,000</u>      | <u>1,000</u>      |

**Nine Consulting Limited**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 March 2024**

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**8. Ultimate Controlling Party**

The company's controlling party is Nine Holding Ltd, the registered office address is 20 Goodwood Way, Chippenham, SN14 0SY.

The company's ultimate controlling party is M A Orchison.

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.