

Abridged Unaudited Financial Statements for the Year Ended 31 August 2019

for

A9 Consulting Limited

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for the Year Ended 31 August 2019

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DIRECTORS:

Ms Y M Brown
Dr E Donnelly

REGISTERED OFFICE:

Birchfield House
Kirkhill
Inverness
Highland
IV5 7PD

REGISTERED NUMBER:

SC383715 (Scotland)

ACCOUNTANTS:

Stewart & Stewart Ltd
Chartered Accountants
Achern House
34 Millbank Road
Munlochy
Ross-Shire
IV8 8ND

Abridged Balance Sheet
31 August 2019

	Notes	31.8.19 £	£	31.8.18 £	£
FIXED ASSETS					
Tangible assets	4		2,099		778
CURRENT ASSETS					
Debtors		30,930		37,568	
Cash at bank		<u>39,835</u>		<u>25,754</u>	
		70,765		63,322	
CREDITORS					
Amounts falling due within one year		<u>32,443</u>		<u>26,123</u>	
NET CURRENT ASSETS			<u>38,322</u>		<u>37,199</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			40,421		37,977
PROVISIONS FOR LIABILITIES			<u>399</u>		<u>148</u>
NET ASSETS			<u><u>40,022</u></u>		<u><u>37,829</u></u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>40,020</u>		<u>37,827</u>
SHAREHOLDERS' FUNDS			<u><u>40,022</u></u>		<u><u>37,829</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 August 2019 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 23 December 2019 and were signed on its behalf by:

Dr E Donnelly - Director

Ms Y M Brown - Director

Notes to the Financial Statements
for the Year Ended 31 August 2019

1. **STATUTORY INFORMATION**

A9 Consulting Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract. Turnover is recognised when the amount of turnover can be measured reliably, it is probable that the Company will receive the consideration due under the contract, the stage of completion of the contract at the end of the reporting period can be measured reliably and when the costs incurred and the costs to complete the contract can be measured reliably.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2018 - 2) .

Notes to the Financial Statements - continued
for the Year Ended 31 August 2019

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 September 2018	2,114
Additions	<u>2,022</u>
At 31 August 2019	<u>4,136</u>
DEPRECIATION	
At 1 September 2018	1,336
Charge for year	<u>701</u>
At 31 August 2019	<u>2,037</u>
NET BOOK VALUE	
At 31 August 2019	<u>2,099</u>
At 31 August 2018	<u>778</u>

5. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 31 August 2019 and 31 August 2018:

	31.8.19 £	31.8.18 £
Dr E Donnelly and Ms Y M Brown		
Balance outstanding at start of year	10,529	11,690
Amounts advanced	72,711	45,403
Amounts repaid	(74,735)	(46,564)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>8,505</u>	<u>10,529</u>

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.