

AYRCONSULT LIMITED

**Unaudited Financial Statements for filing with Companies House
Year Ended 31 March 2025**



Registered Number: SC281384

AYRCONSULT LIMITED

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For the year ended 31 March 2025**

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AYRCONSULT LIMITED

**Company information
For the year ended 31 March 2025**

| | |
|-------------------|----------------------------------|
| Director | Mr J Vallance |
| Secretary | Mrs M Vallance |
| Registered Office | 18 Midton Road Ayr KA7 2SF |
| Registered Number | SC281384 |

**Balance Sheet
At 31 March 2025**

| | Notes | 2025 £ | 2024 £ |
|---|-------|------------------|------------------|
| Fixed Assets | | | |
| Tangible Assets | 3 | 3,090 | 3,228 |
| Current Assets | | | |
| Debtors | 4 | 0 | 0 |
| Cash at bank and in hand | | <u>240,995</u> | <u>210,912</u> |
| | | 240,995 | 210,912 |
| Creditors: Amounts falling due within one year | 5 | <u>(284,975)</u> | <u>(255,925)</u> |
| Net Current Liabilities | | <u>(43,980)</u> | <u>(45,013)</u> |
| Total Assets less Current Liabilities | | <u>(40,890)</u> | <u>(41,785)</u> |
| Capital and Reserves | | | |
| Called up share capital | 6 | 2 | 2 |
| Profit and loss account | | <u>(40,892)</u> | <u>(41,787)</u> |
| Shareholders' Funds | | <u>(40,890)</u> | <u>(41,785)</u> |

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

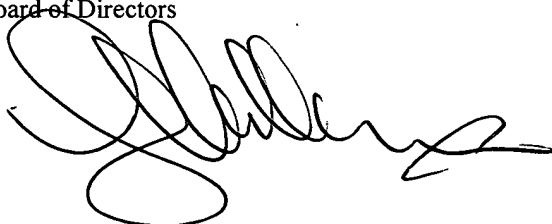
Director's responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in accordance with section 476,
- 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 in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.
- As permitted by s444 (5A) of the Companies Act 2006 the director has not delivered to the registrar a copy of the company's profit and loss account.

These financial statements were approved by the Director on 16 December 2025.

Signed on behalf of the Board of Directors
Mr J Vallance

16 December 2025



AYRCONSULT LIMITED

Notes to the financial statements for filing with Companies House For the year ended 31 March 2025

1 Statement of compliance

These financial statements have been prepared in accordance with FRS 102, section 1A – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 as applicable to the small companies' regime.

2 Accounting policies

The financial statements have been prepared on the historical cost basis.

Income

Income consists of the invoiced value of fees receivable and services provided net of value added tax.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the fixed assets over their estimated useful lives:

| | |
|---------------------|--|
| Plant and equipment | No depreciation |
| Computers | 33% per annum on a straight-line basis |

Taxation

Corporation tax payable is provided on taxable profits at the current rate.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in different periods from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Financial instruments

The company has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

AYRCONSULT LIMITED

Notes to the financial statements for filing with Companies House For the year ended 31 March 2025

2 Accounting policies (cont.)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans and preference shares that are classified as debt are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit and loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

Government grants

Government grants are recognised at the fair value of the assets received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Going concern

At 31 March 2025, the company had net liabilities of £40,890. The director has confirmed that he will continue to provide financial support to the company until such time that the financial position improves. The director therefore considers it appropriate to prepare the financial statements on a going concern basis.

AYRCONSULT LIMITED

Notes to the financial statements for filing with Companies House For the year ended 31 March 2025

3 Tangible fixed assets

| | Plant & Equipment £ | Computers | Total £ |
|--|---------------------------|--------------|--------------|
| Cost | | | |
| As at 1 April 2024 | 3,090 | 1,596 | 4,686 |
| Additions | 0 | 0 | 0 |
| Disposals | <u>0</u> | <u>0</u> | <u>0</u> |
| As at 31 March 2025 | <u>3,090</u> | <u>1,596</u> | <u>4,686</u> |
| Depreciation | | | |
| As at 1 April 2024 | 0 | 1,458 | 1,458 |
| Charge for the year | 0 | 138 | 138 |
| Disposals | <u>0</u> | <u>0</u> | <u>0</u> |
| As at 31 March 2025 | <u>0</u> | <u>1,596</u> | <u>1,596</u> |
| Net Book Value at 31 March 2025 | <u>3,090</u> | <u>0</u> | <u>3,090</u> |
| Net Book Value at 31 March 2024 | <u>3,090</u> | <u>138</u> | <u>3,228</u> |

4 Debtors

| | 2025 £ | 2024 £ |
|-----------------------------|-----------|-----------|
| Trade debtors | 0 | 0 |
| Other debtors & prepayments | <u>0</u> | <u>0</u> |
| | <u>0</u> | <u>0</u> |

5 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|----------------|----------------|
| Other borrowings | 141,780 | 127,368 |
| Other creditors | 141,780 | 127,369 |
| Corporation tax creditor | 344 | 126 |
| Other creditors and accruals | <u>1,071</u> | <u>1,062</u> |
| | <u>284,975</u> | <u>255,925</u> |

AYRCONSULT LIMITED

Notes to the financial statements for filing with Companies House For the year ended 31 March 2025

6 Share Capital

| | 2025 | | 2024 | |
|--|---------------|----------|--------------|----------|
| | No. of shares | £ | No of shares | £ |
| Issued and fully paid Ordinary shares of £1 each | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |

7 Employee Numbers

| | 2025 | 2024 |
|--|------|------|
| The average number of persons employed by the company was: | 1 | 1 |

8 Related Party Transactions

At 1 April 2024 the company owed the director, Mr J Vallance, £127,369. During the year ended 31 March 2025 Mr Vallance paid a further £15,832 to the company and received £1,421 back from the company. At the balance sheet date, the company owed Mr Vallance £141,780. No interest is being charged on this loan and there are no agreed repayment terms.

At 1 April 2024 the company owed Mrs M Vallance, a 50% shareholder and wife of the director, £127,368. During the year ended 31 March 2025 Mrs Vallance paid a further £15,832 to the company and received £1,420 back from the company. At the balance sheet date, the company owed Mrs Vallance £141,780. No interest is being charged on this loan and there are no agreed repayment terms.

9 Controlling Party

The company is controlled by its director, Mr J Vallance and its Company Secretary, Mrs M Vallance, by virtue of their combined 100% holding in the company's shares.

10 Additional information

The company is a private company, limited by shares and registered in Scotland.

Its registered number is SC281384

Its registered office is:

18 Midton Road
Ayr
KA7 2SF

AYRCONSULT LIMITED
Year ended 31 March 2025

Accountants' Report on the unaudited financial statements prepared for filing with Companies House for the year ended 31 March 2025
To the Director of Ayrconsult Limited

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared, without carrying out an audit, the financial statements of Ayrconsult Limited for the year ended 31 March 2025 which comprise the Balance Sheet and the related notes, from the accounting records and information and explanations you have given to us.

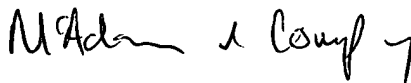
As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/regulations-standards-and-guidance.

This report is made solely to the Company's Board of Directors, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Ayrconsult Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ayrconsult Limited and the Company's Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Ayrconsult Limited 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 of the company. You consider that Ayrconsult Limited 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 financial statements. 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.

McAdam and Company
Chartered Accountants
7 Chalmers Road
Ayr
KA7 2RQ



16 December 2025