

Unaudited Financial Statements for the Year Ended 30 September 2024

for

A9 Plumbing Limited

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

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for the Year Ended 30 September 2024**

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A9 Plumbing Limited

**Company Information
for the Year Ended 30 September 2024**

DIRECTOR: M I Cannop

REGISTERED OFFICE: Thordale
Weydale
Thurso
KW14 8YN

REGISTERED NUMBER: SC674936 (Scotland)

ACCOUNTANTS: Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

A9 Plumbing Limited (Registered number: SC674936)

**Balance Sheet
30 September 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	4	20,334	22,054
CURRENT ASSETS			
Stocks		500	1,100
Debtors	5	35,680	11,620
Cash at bank		<u>4,175</u>	<u>2,701</u>
		40,355	15,421
CREDITORS			
Amounts falling due within one year	6	<u>(26,877)</u>	<u>(9,576)</u>
NET CURRENT ASSETS		<u>13,478</u>	<u>5,845</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33,812</u>	<u>27,899</u>
RESERVES			
Retained earnings		<u>33,812</u>	<u>27,899</u>
SHAREHOLDERS' FUNDS		<u>33,812</u>	<u>27,899</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

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

The financial statements were approved by the director and authorised for issue on 30 June 2025 and were signed by:

MI Cannop - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 September 2024**

1. STATUTORY INFORMATION

A9 Plumbing 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, excluding discounts, rebates, value added tax and other sales taxes.

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	- 15% reducing balance
Motor vehicles	- 25% reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2023 - 2) .

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 October 2023	12,910	21,900	34,810
Additions	3,316	-	3,316
At 30 September 2024	<u>16,226</u>	<u>21,900</u>	<u>38,126</u>
DEPRECIATION			
At 1 October 2023	3,175	9,581	12,756
Charge for year	1,956	3,080	5,036
At 30 September 2024	<u>5,131</u>	<u>12,661</u>	<u>17,792</u>
NET BOOK VALUE			
At 30 September 2024	<u>11,095</u>	<u>9,239</u>	<u>20,334</u>
At 30 September 2023	<u>9,735</u>	<u>12,319</u>	<u>22,054</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	21,728	2,760
Other debtors	13,952	8,860
	<u>35,680</u>	<u>11,620</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	11,424	3,641
Taxation and social security	11,853	4,435
Other creditors	3,600	1,500
	<u>26,877</u>	<u>9,576</u>

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2024 and 30 September 2023:

	2024 £	2023 £
M I Cannop		
Balance outstanding at start of year	4,441	-
Amounts advanced	7,985	4,441
Amounts repaid	(4,441)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>7,985</u>	<u>4,441</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.