

**9 WEST CAPITAL LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

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9 West Capital Limited
Balance Sheet
As At 31 July 2025

Registered number: SC602521

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1,250		1,902
Investment Properties	5		526,911		526,911
Investments	6		129,328		129,328
			657,489		658,141
CURRENT ASSETS					
Debtors	7	1,463		2,317	
Cash at bank and in hand		52,497		126,975	
		53,960		129,292	
Creditors: Amounts Falling Due Within One Year					
	8	(42,118)		(58,915)	
NET CURRENT ASSETS (LIABILITIES)					
			11,842		70,377
TOTAL ASSETS LESS CURRENT LIABILITIES					
			669,331		728,518
NET ASSETS					
			669,331		728,518
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Profit and Loss Account			669,231		728,418
SHAREHOLDERS' FUNDS					
			669,331		728,518

9 West Capital Limited
Balance Sheet (continued)
As At 31 July 2025

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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

C Lee

Director

7th April 2026

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

9 West Capital Limited
Notes to the Financial Statements
For The Year Ended 31 July 2025

1. General Information

9 West Capital Limited is a private company, limited by shares, incorporated in Scotland, registered number SC602521 . The registered office is 5 Carden Place, Aberdeen, AB10 1UT.

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

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter:

Plant & Machinery	33% on cost
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2.4. Investment Properties

All investment properties are shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

2.5. 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. Average Number of Employees

Average number of employees, including directors, during the period was 2 (2024: 2)

9 West Capital Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 August 2024	5,079
As at 31 July 2025	5,079
Depreciation	
As at 1 August 2024	3,177
Provided during the period	652
As at 31 July 2025	3,829
Net Book Value	
As at 31 July 2025	1,250
As at 1 August 2024	1,902

5. Investment Property

	2025
	£
Fair Value	
As at 1 August 2024 and 31 July 2025	526,911

6. Investments

	Unlisted
	£
Cost or Valuation	
As at 1 August 2024	129,328
As at 31 July 2025	129,328
Provision	
As at 1 August 2024	-
As at 31 July 2025	-
Net Book Value	
As at 31 July 2025	129,328
As at 1 August 2024	129,328

7. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	1,463	2,317

9 West Capital Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1	1
Other creditors	42,117	20,539
Taxation and social security	-	38,375
	<u>42,118</u>	<u>58,915</u>

9. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

10. Ultimate Controlling Party

The company's ultimate controlling party is the directors by virtue ownership of 100% of the issued share capital in the company.

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.