

**KENTA GALLAGHER COACHING LTD
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 1 DECEMBER 2023 TO 31 MARCH 2025**

KENTA GALLAGHER COACHING LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

KENTA GALLAGHER COACHING LTD
COMPANY INFORMATION
FOR THE PERIOD FROM 1 DECEMBER 2023 TO 31 MARCH 2025

Director	Kenta Gallagher
Company Number	SC791108 (Scotland)
Registered Office	6 Tor Gorm Road North Kessock Inverness IV1 3JJ Scotland
Accountants	CMM Accountancy (Inverness) Limited The Green House Beechwood Business Park North Inverness IV2 3BL

KENTA GALLAGHER COACHING LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	Notes	2025 £
Fixed assets		
Tangible assets	<u>4</u>	36,742
Current assets		
Debtors		751
Cash at bank and in hand		10,215
		<u>10,966</u>
Creditors: amounts falling due within one year		<u>(7,347)</u>
Net current assets		<u>3,619</u>
Total assets less current liabilities		40,361
Provisions for liabilities		
Deferred tax		(6,981)
		<u>33,380</u>
Net assets		<u>33,380</u>
Capital and reserves		
Called up share capital		100
Profit and loss account		33,280
		<u>33,380</u>
Shareholders' funds		<u>33,380</u>

For the period ending 31 March 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the period in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 27 August 2025 and were signed on its behalf by

Kenta Gallagher
Director

Company Registration No. SC791108

KENTA GALLAGHER COACHING LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 1 DECEMBER 2023 TO 31 MARCH 2025

1 Statutory information

Kenta Gallagher Coaching Ltd is a private company, limited by shares, registered in Scotland, registration number SC791108. The registered office is 6 Tor Gorm Road, North Kessock, Inverness, IV1 3JJ, Scotland.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

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

Motor vehicles	20% reducing balance
Computer equipment	25% straight line

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different 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.

Deferred tax assets and liabilities are not discounted.

KENTA GALLAGHER COACHING LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 1 DECEMBER 2023 TO 31 MARCH 2025

4 Tangible fixed assets

	Total £
Cost or valuation	
At 1 December 2023	-
Additions	43,964
Disposals	(1,441)
At 31 March 2025	42,523
Depreciation	
Charge for the period	5,781
At 31 March 2025	5,781
Net book value	
At 31 March 2025	36,742

5 Average number of employees

During the period the average number of employees was 0.

