

**LKA BUSINESS CONSULTANCY LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2020**

**LKA BUSINESS CONSULTANCY LTD**  
**UNAUDITED ACCOUNTS**  
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**LKA BUSINESS CONSULTANCY LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2020**

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<b>Director</b>	L Anderson
<b>Company Number</b>	SC562092 (Scotland)
<b>Registered Office</b>	Collessie Mill House Collessie Cupar KY15 7RQ Scotland
<b>Accountants</b>	TaxKings (West) Ltd 61 George St Perth PH1 5LB

**LKA BUSINESS CONSULTANCY LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	2,469	3,292
<b>Current assets</b>			
Debtors	5	-	16,824
Cash at bank and in hand		5,170	8,759
		<u>5,170</u>	<u>25,583</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(14,617)	(13,812)
<b>Net current (liabilities)/assets</b>		<u>(9,447)</u>	<u>11,771</u>
<b>Net (liabilities)/assets</b>		<u>(6,978)</u>	<u>15,063</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(6,979)	15,062
<b>Shareholders' funds</b>		<u>(6,978)</u>	<u>15,063</u>

For the year ending 31 May 2020 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 her 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 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 18 May 2021 and were signed on its behalf by

L Anderson  
Director

Company Registration No. SC562092

**LKA BUSINESS CONSULTANCY LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2020**

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**1 Statutory information**

LKA BUSINESS CONSULTANCY LTD is a private company, limited by shares, registered in Scotland, registration number SC562092. The registered office is Collessie Mill House, Collessie, Cupar, KY15 7RQ, 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 remained unchanged from the previous year, and also 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.

***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:

Computer equipment	25% reducing balance
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**4 Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	<b>At cost</b>
At 1 June 2019	5,852
At 31 May 2020	5,852
<b>Depreciation</b>	
At 1 June 2019	2,560
Charge for the year	823
At 31 May 2020	3,383
<b>Net book value</b>	
At 31 May 2020	2,469
At 31 May 2019	3,292

**5 Debtors: amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	-	13,738
Accrued income and prepayments	-	3,086
	-	16,824

**LKA BUSINESS CONSULTANCY LTD**  
**NOTES TO THE ACCOUNTS**  
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<b>6 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
VAT	529	4,550
Taxes and social security	(22)	-
Loans from directors	10,206	8,362
Accruals	3,904	900
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	14,617	13,812
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**7 Average number of employees**

During the year the average number of employees was 3 (2019: 3).

