Registered number
02824049

Castle Technology Limited

Filleted Accounts

30 April 2022

Castle Technology Limited

Report and accounts

Contents

Castle Technology Limited

Company Information

Directors

R A Brown

A J Rawnsley

Secretary

G K Potter FAIA

Accountants

N W Potter & Co

International Accountants

Station House

Station Road

Betchworth

Surrey

RH3 7BZ

Geoffrey K Potter FAIA

Registered office

Rozel, Barling Road

Barling Magna

Southend-On-Sea

Essex

SS3 0LX

Registered number

02824049

Castle Technology Limited

Registered number: 02824049

Directors' Report

The directors present their report and accounts for the year ended 30 April 2022.

Principal activities

The company's principal activity throughout the year to 30th April 2022 continued to be that of holding the RISC OS Intellectual Property Rights. There has been no trading income or expenditure this period and no trading activities are planned for the foreseeable future.

As Castle Technology Limited is a wholly owned subsidiary of RISC OS Developments Ltd, the directors of both companies continue to review the structure of the Company and no changes have been made during this year.

See note 5 in the 'Note to Accounts' for more details of previous changes.

Directors

The following persons served as directors during the year:

R A Brown

A J Rawnsley

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 13 January 2023 and signed on its behalf.

R A Brown

Director

Castle Technology Limited

Accountants' Report

Accountants' report to the directors of

Castle Technology Limited

You consider that the company is exempt from an audit for the year ended 30 April 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit & loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit & Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

N W Potter & Co
International Accountants

Station House
Station Road
Betchworth
Surrey
RH3 7BZ

13 January 2023

Castle Technology Limited

Registered number: 02824049

Balance Sheet

as at 30 April 2022

	Notes		2022		2021
			£		£
Fixed assets					
Intangible assets			10,000		10,000
Net current assets			-		-
Net assets			10,000		10,000
Capital and reserves					
Called up share capital			20,200		20,200
Profit and loss account			(10,200)		(10,200)
Shareholder's funds			10,000		10,000

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

R A Brown

Director

Approved by the board on 13 January 2023

Castle Technology Limited
Notes to the Accounts
for the year ended 30 April 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

There has been no trading income or trading activities this period.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation where applicable and any accumulative impairment losses.

Taxation

Where applicable, a current tax liability is recognised for the tax payable on the taxable profit of the current and past periods.

2 Other Operating Income

Other operating income represents net changes in the valuation of assets & liabilities at the year end as detailed in Note 5.

3 Employees

	2022 Number	2021 Number
Average number of persons employed by the company	-	-

4 Revaluation of Assets and Liabilities

On the 30th August 2018, RISC OS Developments Ltd bought all of the Shares in Castle Technology Limited thus making that Company a wholly owned subsidiary of RISC OS Developments Ltd. Castle Technology Limited own RISC OS Intellectual Property Rights and in late October 2018, RISC OS 5 was made Open Source and republished under an Apache 2.0. Licence which fully compliments the aims of RISC OS Developments Ltd.

Prior to acquisition of the Shares in Castle Technology Limited, RISC OS Developments Ltd made an unsecured loan to Castle Technology Limited of £19,750. On the 23rd April 2020, this loan was converted into 19,750 Ordinary £1 B Shares in Castle Technology Limited which continues to be a wholly owned subsidiary of RISC OS Developments Ltd

The total acquisition cost of all Shares in Castle Technology Limited has been £20,002. The Directors of both Companies considered what a realistic valuation of Castle Technology Limited Shares might be and decided that this would be £10,000.

The Financial Period of Castle Technology Limited has been changed to 30th April each year and the Balance Sheet as at 30th April 2021 showed shareholders funds to be £10,000. As there have been no material changes during the year to 30th April 2022, this valuation has been retained in the Accounts of both companies as at 30th April 2022.

5 Controlling party

As at the 30th April 2022, Castle Technology Limited is a Wholly Owned Subsidiary of RISC OS Developments Ltd. RISC OS Developments Ltd own 200 'A' Shares and 20,000 'B' Shares in Castle Technology Limited representing all of the issued share capital.

6 Other information

Castle Technology Limited is a private company limited by shares and incorporated in England.
Its registered office is:

Rozel, Barling Road

Barling Magna

Southend-On-Sea

Essex

SS3 0LX