

Registered number  
02824049

Castle Technology Limited

Filleted Accounts

30 April 2021

**Castle Technology Limited**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	<b>1</b>
Directors' report	<b>2</b>
Accountants' report	<b>3</b>
Profit and loss account	<b>4</b>
Balance sheet	<b>5</b>
Notes to the accounts	<b>6 &amp; 7</b>

**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 2021.

#### **Principal activities**

The company's principal activity throughout the year to 30th April 2021 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 December 2021 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 2021. 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 December 2021

**Castle Technology Limited****Registered number:** 02824049**Balance Sheet****as at 30 April 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	4	10,000	10,000
<b>Net current assets</b>		-	-
<b>Net assets</b>		10,000	10,000
<b>Capital and reserves</b>			
Called up share capital		20,200	20,200
Profit and loss account		(10,200)	(10,200)
<b>Shareholder's funds</b>		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 December 2021

**Castle Technology Limited**  
**Notes to the Accounts**  
**for the year ended 30 April 2021**

**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**

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	-	-

**4 Intangible fixed assets**

	<b>£</b>
RISC OS Intellectual Property Rights	
<b>Cost</b>	
At 1 May 2020	10,000
At 30 April 2021	10,000
<b>Amortisation</b>	
At 30 April 2021	-
<b>Net book value</b>	
At 30 April 2021	10,000
At 30 April 2020	10,000

## **5 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 2020 showed shareholders funds to be £10,000. As there have been no material changes during the year to 30th April 2021, this valuation has been retained in the Accounts of both companies as at 30th April 2021.

## **6 Controlling party**

As at the 30th April 2021, 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.

## **7 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

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.