

Alan Ryder Investments Limited
Annual Report and Unaudited Financial Statements
for the Year Ended 31 July 2022

Alan Ryder Investments Limited

Contents

Balance Sheet	<u>1</u> to <u>2</u>
Notes to the Financial Statements	<u>3</u> to <u>9</u>

Alan Ryder Investments Limited

(Registration number: 04487141)

Balance Sheet as at 31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	<u>5</u>	53,852	59,133
Investment property	<u>6</u>	4,363,206	3,433,618
Other financial assets	<u>7</u>	4,000,073	1,038,398
		<u>8,417,131</u>	<u>4,531,149</u>
Current assets			
Debtors	<u>8</u>	611,144	973,478
Cash at bank and in hand		<u>93,146</u>	<u>66,253</u>
		704,290	1,039,731
Creditors: Amounts falling due within one year	<u>9</u>	<u>(555,163)</u>	<u>(824,542)</u>
Net current assets		<u>149,127</u>	<u>215,189</u>
Total assets less current liabilities		8,566,258	4,746,338
Creditors: Amounts falling due after more than one year	<u>9</u>	<u>(2,100,704)</u>	<u>(841,951)</u>
Net assets		<u>6,465,554</u>	<u>3,904,387</u>
Capital and reserves			
Called up share capital		1	1
Revaluation reserve		2,344,775	-
Other reserves		928,809	928,809
Retained earnings		<u>3,191,969</u>	<u>2,975,577</u>
Shareholders' funds		<u>6,465,554</u>	<u>3,904,387</u>

Alan Ryder Investments Limited

(Registration number: 04487141)

Balance Sheet as at 31 July 2022

For the financial year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 20 April 2023

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A A Ryder

Director

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Suite I Windrush Court
Abingdon Business Park
Abingdon
Oxfordshire
OX14 1SY
United Kingdom

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for rental income and the provision of consultancy services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Foreign currency transactions and balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured. Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

Tax

The tax expense for the period comprises current tax payable.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% reducing balance
Fixtures & fittings	10% reducing balance
Motor vehicle	20% reducing balance
Investment property	

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing. Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

Lease payments are apportioned between finance costs in the profit and loss account and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Financial instruments

Recognition and measurement

Investments in unlisted shares in non-group companies are held at fair value with changes in fair value being recognised in the profit/loss, except where the value of the holdings cannot be reliably measured. These costs are held at cost less impairment.

3 Taxation

	2022 £	2021 £
Corporation tax	30,482	160,336
Deferred tax	-	-
	<u>30,482</u>	<u>160,336</u>

4 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 4 (2021 - 4).

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

5 Tangible assets

	Fixtures and fittings £	Plant and machinery £	Motor vehicles £	Total £
Cost or valuation				
At 1 August 2021	48,588	3,500	33,773	85,861
Additions	-	-	6,333	6,333
At 31 July 2022	48,588	3,500	40,106	92,194
Depreciation				
At 1 August 2021	9,718	3,500	13,510	26,728
Charge for the year	4,859	-	6,755	11,614
At 31 July 2022	14,577	3,500	20,265	38,342
Carrying amount				
At 31 July 2022	34,011	-	19,841	53,852
At 31 July 2021	38,870	-	20,263	59,133

6 Investment properties

	2022 £
At 1 August	3,433,618
Additions	929,588
At 31 July	4,363,206

There has been no valuation of investment property by an independent valuer.

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

7 Other financial assets (current and non-current)

	Unlisted shares £	Total £
Non-current financial assets		
Cost or valuation		
At 1 August 2021	1,038,398	1,038,398
Revaluations	2,344,775	2,344,775
Additions	616,900	616,900
	<hr/>	<hr/>
At 31 July 2022	4,000,073	4,000,073
	<hr/>	<hr/>
Carrying amount		
At 31 July 2022	4,000,073	4,000,073
	<hr/>	<hr/>

Unlisted shares comprises, (a) holding in RSK Group Ltd which are held at fair value and (b) other holdings whose fair value cannot be reliably measured and are therefore held at cost less impairment.

8 Debtors

	Note	2022 £	2021 £
Current			
Trade debtors		57,001	14,320
Amounts owed by related parties	<u>12</u>	341,848	421,138
Other debtors		212,295	538,020
		<hr/>	<hr/>
		611,144	973,478
		<hr/>	<hr/>

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

9 Creditors

Creditors: amounts falling due within one year

	2022	2021
	£	£
Due within one year		
Loans and borrowings	188,011	81,959
Trade creditors	3,896	1,728
Amounts owed to related undertakings	283,410	300,259
Taxation and social security	59,846	258,129
Other creditors	20,000	182,467
	<u>555,163</u>	<u>824,542</u>

Due after one year

Loans and borrowings	<u>2,100,704</u>	<u>841,951</u>
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Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Due after one year		
Loans and borrowings	<u>2,100,704</u>	<u>841,951</u>

Note

11

Loans and borrowings are secured against the assets of the company.

10 Reserves

The changes to each component of equity resulting from items of other comprehensive income for the current year were as follows:

	Revaluation reserve	Total
	£	£
Surplus/deficit on revaluation of other assets	<u>2,344,775</u>	<u>2,344,775</u>

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

11 Loans and borrowings

	2022 £	2021 £
Current loans and borrowings		
Bank borrowings	154,162	48,110
Hire purchase contracts	8,125	8,125
Other borrowings	25,724	25,724
	<u>188,011</u>	<u>81,959</u>

	2022 £	2021 £
Non-current loans and borrowings		
Bank borrowings	2,080,167	787,565
Hire purchase contracts	3,388	11,513
Other borrowings	17,149	42,873
	<u>2,100,704</u>	<u>841,951</u>

12 Related party transactions

Transactions with the director

	At 1 August 2021 £	Advances to director £	Repayments by director £	At 31 July 2022 £
2022				
A A Ryder				
Loan account	214,980	878,385	(881,850)	211,515

	At 1 August 2020 £	Advances to director £	Repayments by director £	At 31 July 2021 £
2021				
A A Ryder				
Loan account	116,156	1,076,274	(977,450)	214,980

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.