

Alan Ryder Investments Limited
Annual Report and Unaudited Financial Statements
for the Year Ended 31 July 2021

Alan Ryder Investments Limited

Contents

Balance Sheet	<u>1</u> to <u>2</u>
Notes to the Financial Statements	<u>3</u> to <u>8</u>

Alan Ryder Investments Limited

(Registration number: 04487141)

Balance Sheet as at 31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	<u>4</u>	59,133	70,797
Investment property	<u>5</u>	3,433,618	3,017,333
Other financial assets	<u>6</u>	1,038,398	1,037,658
		<u>4,531,149</u>	<u>4,125,788</u>
Current assets			
Debtors	<u>7</u>	973,478	478,719
Cash at bank and in hand		<u>66,253</u>	<u>30,370</u>
		1,039,731	509,089
Creditors: Amounts falling due within one year	<u>8</u>	<u>(824,542)</u>	<u>(618,575)</u>
Net current assets/(liabilities)		<u>215,189</u>	<u>(109,486)</u>
Total assets less current liabilities		4,746,338	4,016,302
Creditors: Amounts falling due after more than one year	<u>8</u>	<u>(841,951)</u>	<u>(916,917)</u>
Net assets		<u>3,904,387</u>	<u>3,099,385</u>
Capital and reserves			
Called up share capital		1	1
Other reserves		928,809	928,809
Profit and loss account		<u>2,975,577</u>	<u>2,170,575</u>
Shareholders' funds		<u>3,904,387</u>	<u>3,099,385</u>

Alan Ryder Investments Limited

(Registration number: 04487141)

Balance Sheet as at 31 July 2021

For the financial year ending 31 July 2021 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 and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 18 February 2022

.....

A A Ryder

Director

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2021

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 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

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 2021

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 2021

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.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 4 (2020 - 5).

4 Tangible assets

	Fixtures and fittings £	Plant and machinery £	Motor vehicles £	Total £
Cost or valuation				
At 1 August 2020	48,588	3,500	33,773	85,861
At 31 July 2021	48,588	3,500	33,773	85,861
Depreciation				
At 1 August 2020	4,859	3,450	6,755	15,064
Charge for the year	4,859	50	6,755	11,664
At 31 July 2021	9,718	3,500	13,510	26,728
Carrying amount				
At 31 July 2021	38,870	-	20,263	59,133
At 31 July 2020	43,729	50	27,018	70,797

5 Investment properties

	2021 £
At 1 August	3,017,333
Acquired through business combinations	416,285
At 31 July	3,433,618

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 2021

6 Other financial assets (current and non-current)

	Financial assets at cost less impairment £	Total £
Non-current financial assets		
Cost or valuation		
At 1 August 2020	1,037,658	1,037,658
Additions	740	740
At 31 July 2021	1,038,398	1,038,398
Carrying amount		
At 31 July 2021	1,038,398	1,038,398

7 Debtors

	Note	2021 £	2020 £
Trade debtors		14,320	15,670
Amounts owed by related undertakings	10	421,138	274,738
Other debtors		538,020	188,311
		973,478	478,719

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2021

8 Creditors

Creditors: amounts falling due within one year

	2021 £	2020 £
Due within one year		
Loans and borrowings	81,959	81,780
Trade creditors	1,728	-
Amounts owed to related undertakings	300,259	257,405
Taxation and social security	258,129	73,922
Other creditors	182,467	205,468
	<u>824,542</u>	<u>618,575</u>

Due after one year

Loans and borrowings	<u>841,951</u>	<u>916,917</u>
----------------------	----------------	----------------

Creditors: amounts falling due after more than one year

	Note	2021 £	2020 £
Due after one year			
Loans and borrowings	<u>9</u>	<u>841,951</u>	<u>916,917</u>

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

Alan Ryder Investments Limited

Notes to the Financial Statements for the Year Ended 31 July 2021

9 Loans and borrowings

	2021 £	2020 £
Current loans and borrowings		
Bank borrowings	48,110	47,931
Hire purchase contracts	8,125	8,125
Other borrowings	25,724	25,724
	<u>81,959</u>	<u>81,780</u>

	2021 £	2020 £
Non-current loans and borrowings		
Bank borrowings	787,565	830,826
Hire purchase contracts	11,513	19,638
Other borrowings	42,873	66,453
	<u>841,951</u>	<u>916,917</u>

10 Related party transactions

Transactions with the director

	At 1 August 2020 £	Advances to directors £	Repayments by director £	At 31 July 2021 £
2021				
A A Ryder				
Loan account	116,156	1,076,275	(987,938)	204,493

	At 1 August 2019 £	Advances to directors £	Repayments by director £	At 31 July 2020 £
2020				
A A Ryder				
Loan account	300,281	416,003	(600,128)	116,156

Dividends paid to directors

	2021 £	2020 £
A A Ryder		
Dividends paid	1,800	300,000

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.