

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**Rudland Capital Ltd**

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for the Year Ended 31 March 2022**

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**Rudland Capital Ltd**  
**Company Information**  
**for the Year Ended 31 March 2022**

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<b>DIRECTOR:</b>	A R Rudland
<b>REGISTERED OFFICE:</b>	11 Avocet Lane Martlesham Heath Ipswich IP5 3SF
<b>REGISTERED NUMBER:</b>	12498768 (England and Wales)
<b>ACCOUNTANTS:</b>	Lane Monnington Welton Chartered Accountants Riverside View Basing Road Old Basing Basingstoke Hampshire RG24 7AL

**Balance Sheet**  
**31 March 2022**

	Notes	31.3.22 £	£	31.3.21 £	£
<b>FIXED ASSETS</b>					
Investments	4		282,363		53,997
<b>CURRENT ASSETS</b>					
Debtors	5	16,170		2,750	
Cash at bank		<u>2,643</u>		<u>49</u>	
		18,813		2,799	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>54,648</u>		<u>13,553</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(35,835)</u>		<u>(10,754)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			246,528		43,243
<b>PROVISIONS FOR LIABILITIES</b>	7		<u>19,423</u>		<u>-</u>
<b>NET ASSETS</b>			<u>227,105</u>		<u>43,243</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1,000		1,000
Revaluation reserve	9		82,805		-
Retained earnings			<u>143,300</u>		<u>42,243</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>227,105</u>		<u>43,243</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 March 2022**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 15 April 2022 and were signed by:

A R Rudland - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

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**1. STATUTORY INFORMATION**

Rudland Capital Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Financial instruments**

Debtors and creditors payable/receivable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price, including transaction costs. Subsequently they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, adjusted for indexation where applicable.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Impairment**

Assets not measured at fair value are reviewed for any indication that an asset may be impaired at each balance sheet date. The directors review the carrying amount of the relevant assets and compare them to their market values and recoverable amounts. Where the carrying amount exceeds this, an impairment loss is recognised in profit or loss, unless the asset is carried at a revalued amount, where the impairment loss is a revaluation decrease.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - 1 ).

4. **FIXED ASSET INVESTMENTS**

	Other investments £
<b>COST OR VALUATION</b>	
At 1 April 2021	53,997
Additions	123,366
Revaluations	105,000
At 31 March 2022	<u>282,363</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>282,363</u>
At 31 March 2021	<u>53,997</u>

Cost or valuation at 31 March 2022 is represented by:

	Other investments £
Valuation in 2021	(2,773)
Valuation in 2022	105,000
Cost	<u>180,136</u>
	<u>282,363</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade debtors	<u>16,170</u>	<u>2,750</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Taxation and social security	27,663	12,473
Other creditors	<u>26,985</u>	<u>1,080</u>
	<u>54,648</u>	<u>13,553</u>

7. **PROVISIONS FOR LIABILITIES**

	31.3.22	31.3.21
	£	£
Deferred tax	<u>19,423</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

7. **PROVISIONS FOR LIABILITIES - continued**

				Deferred tax
				£
Revaluation				19,423
Balance at 31 March 2022				<u>19,423</u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.22	31.3.21
			£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

9. **RESERVES**

			Revaluation reserve
			£
Fair value reserve transfer			<u>82,805</u>
At 31 March 2022			<u>82,805</u>



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.