

**RUCK GROUP LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2022**

**RUCK GROUP LTD**  
**UNAUDITED ACCOUNTS**  
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**RUCK GROUP LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

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<b>Director</b>	Mr David Ruck
<b>Company Number</b>	11019486 (England and Wales)
<b>Registered Office</b>	9 SUNNY BANK TERRACE MACHEN CAERPHILLY CF83 8PY UNITED KINGDOM
<b>Accountants</b>	Evans Entwistle Venta House Maes-glas Newport NP20 2NS

**CHARTERED MANAGEMENT ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF  
RUCK GROUP LTD  
FOR THE YEAR ENDED 31 OCTOBER 2022**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Ruck Group Ltd for the year ended 31 October 2022 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a CIMA Registered Member in Practice and Practising Certificate holder, I am subject to its ethical and other professional requirements which are detailed at <https://www.cimaglobal.com/Members/Your-Membership-Information/Members-handbook/Licensing-and-monitoring/Members-in-practice/>

Our work has been undertaken in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>.

Evans Entwistle  
Member in Practice

Venta House  
Maes-glas  
Newport  
NP20 2NS

6 July 2023

**RUCK GROUP LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	7,510	9,961
<b>Current assets</b>			
Cash at bank and in hand		966	1,200
<b>Creditors: amounts falling due within one year</b>	<u>5</u>	(4,979)	(7,449)
<b>Net current liabilities</b>		<u>(4,013)</u>	<u>(6,249)</u>
<b>Total assets less current liabilities</b>		3,497	3,712
<b>Creditors: amounts falling due after more than one year</b>	<u>6</u>	(533)	(865)
<b>Provisions for liabilities</b>			
Deferred tax	<u>7</u>	(1,427)	(1,893)
<b>Net assets</b>		<u>1,537</u>	<u>954</u>
<b>Capital and reserves</b>			
Called up share capital	<u>8</u>	1	1
Profit and loss account		1,536	953
<b>Shareholders' funds</b>		<u>1,537</u>	<u>954</u>

For the year ending 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 6 July 2023 and were signed on its behalf by

Mr David Ruck  
Director

Company Registration No. 11019486

**RUCK GROUP LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

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**1 Statutory information**

Ruck Group Ltd is a private company, limited by shares, registered in England and Wales, registration number 11019486. The registered office is 9 SUNNY BANK TERRACE, MACHEN, CAERPHILLY, CF83 8PY, UNITED KINGDOM.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	4 years straight-line
Motor vehicles	5 years straight-line
Fixtures & fittings	4 years straight-line

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**RUCK GROUP LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Motor vehicles £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 November 2021	976	9,994	212	11,182
At 31 October 2022	976	9,994	212	11,182
<b>Depreciation</b>				
At 1 November 2021	224	993	4	1,221
Charge for the year	244	1,999	208	2,451
At 31 October 2022	468	2,992	212	3,672
<b>Net book value</b>				
At 31 October 2022	508	7,002	-	7,510
At 31 October 2021	752	9,001	208	9,961

**5 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Other creditors	3,959	6,489
Accruals	1,020	960
	<b>4,979</b>	<b>7,449</b>

**6 Creditors: amounts falling due after more than one year**

	<b>2022 £</b>	<b>2021 £</b>
Loans from directors	533	865

**7 Deferred taxation**

	<b>2022 £</b>	<b>2021 £</b>
Accelerated capital allowances	1,427	1,893
	<b>2022 £</b>	<b>2021 £</b>
Provision at start of year	1,893	-
(Credited)/charged to the profit and loss account	(466)	1,893
Provision at end of year	1,427	1,893

**8 Share capital**

	<b>2022 £</b>	<b>2021 £</b>
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

**9 Average number of employees**

During the year the average number of employees was 1 (2021: 1).

