

**REGISTERED NUMBER: 07539061 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**FOR**

**R K SINGH LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**R K SINGH LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2022**

**DIRECTORS:**

Dr R Singh  
Mrs N Singh

**REGISTERED OFFICE:**

High Roding  
Beechwood Close  
Cheltenham  
Gloucestershire  
GL52 6QQ

**REGISTERED NUMBER:**

07539061 (England and Wales)

**ACCOUNTANTS:**

Randall & Payne LLP  
Chartered Accountants  
Chargrove House  
Shurdington Road  
Cheltenham  
Gloucestershire  
GL51 4GA

**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,454		1,774
Investments	5		<u>116,600</u>		<u>74,359</u>
			118,054		76,133
<b>CURRENT ASSETS</b>					
Debtors	6	10,988		15,747	
Cash at bank		<u>16,604</u>		<u>12,672</u>	
		27,592		28,419	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>41,593</u>		<u>30,294</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(14,001)</u>		<u>(1,875)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			104,053		74,258
<b>PROVISIONS FOR LIABILITIES</b>			<u>253</u>		<u>-</u>
<b>NET ASSETS</b>			<u>103,800</u>		<u>74,258</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>103,700</u>		<u>74,158</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>103,800</u>		<u>74,258</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 directors acknowledge their 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.

**BALANCE SHEET - continued**  
**31 MARCH 2022**

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21 December 2022 and were signed on its behalf by:

Dr R Singh - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. STATUTORY INFORMATION**

R K Singh Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
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**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Provisions**

Provisions are recognised only where a present obligation exists as a result of a past transaction or event at or prior to the balance sheet date. In addition, a provision is only recognised where the amounts involved can be reliably estimated. Where material, provisions are calculated on a discounted basis.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. ACCOUNTING POLICIES - continued**

**Going concern**

There are no material uncertainties that cast significant doubt over the company's ability to continue as a going concern.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 3 ) .

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2021	9,224
Additions	<u>152</u>
At 31 March 2022	<u>9,376</u>
<b>DEPRECIATION</b>	
At 1 April 2021	7,450
Charge for year	<u>472</u>
At 31 March 2022	<u>7,922</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>1,454</u>
At 31 March 2021	<u>1,774</u>

**5. FIXED ASSET INVESTMENTS**

	Other investments £
<b>COST OR VALUATION</b>	
At 1 April 2021	74,359
Additions	36,397
Revaluations	<u>5,844</u>
At 31 March 2022	<u>116,600</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>116,600</u>
At 31 March 2021	<u>74,359</u>

Cost or valuation at 31 March 2022 is represented by:

	Other investments £
Valuation in 2022	13,007
Cost	<u>103,593</u>
	<u>116,600</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

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

	2022	2021
	£	£
Trade debtors	<u>10,988</u>	<u>15,747</u>

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

	2022	2021
	£	£
Corporation Tax	16,897	20,667
Social security and other taxes	883	-
Directors' current accounts	22,547	8,427
Accrued expenses	<u>1,266</u>	<u>1,200</u>
	<u>41,593</u>	<u>30,294</u>

8. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2022 and 31 March 2021:

	2022	2021
	£	£
<b>Dr R Singh</b>		
Balance outstanding at start of year	(8,427)	(27,094)
Amounts advanced	7,000	19,911
Amounts repaid	(21,120)	(1,244)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(22,547)</u>	<u>(8,427)</u>

No interest has been charged on the balance and the loan is repayable upon demand.



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.