

**RAKING LIGHT LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

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UNAUDITED ACCOUNTS
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RAKING LIGHT LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2021

Directors	HAZEL ANNE NEILL JONATHAN NEILL
Company Number	SC608411 (Scotland)
Registered Office	21 CECIL STREET FLAT 2/2 GLASGOW G12 8RL UNITED KINGDOM
Accountants	Brand Jamieson & Co Ltd 2 Victoria Place Rutherglen Glasgow G73 2JP

RAKING LIGHT LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	19,654	12,192
Current assets			
Debtors	5	6,224	-
Cash at bank and in hand		50,439	40,599
		<u>56,663</u>	<u>40,599</u>
Creditors: amounts falling due within one year	6	(46,465)	(32,722)
Net current assets		<u>10,198</u>	<u>7,877</u>
Net assets		<u>29,852</u>	<u>20,069</u>
Capital and reserves			
Called up share capital		5	5
Profit and loss account		29,847	20,064
Shareholders' funds		<u>29,852</u>	<u>20,069</u>

For the year ending 31 October 2021 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 directors acknowledge their 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 of Directors and authorised for issue on 8 June 2022 and were signed on its behalf by

JONATHAN NEILL
 Director

Company Registration No. SC608411

RAKING LIGHT LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

1 Statutory information

RAKING LIGHT LTD is a private company, limited by shares, registered in Scotland, registration number SC608411. The registered office is 21 CECIL STREET, FLAT 2/2, GLASGOW, G12 8RL, 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.

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:

Computer equipment 15% reducing balance.

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	At cost
At 1 November 2020	15,743
Additions	10,930
At 31 October 2021	26,673
Depreciation	
At 1 November 2020	3,551
Charge for the year	3,468
At 31 October 2021	7,019
Net book value	
At 31 October 2021	19,654
At 31 October 2020	12,192

5 Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	6,224	-
	6,224	-

RAKING LIGHT LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

6 Creditors: amounts falling due within one year	2021	2020
	£	£
VAT	4,296	1,763
Taxes and social security	10,687	1,907
Loans from directors	29,404	27,946
Accruals	2,078	1,106
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	46,465	32,722
	<hr/> <hr/>	<hr/> <hr/>

7 Transactions with related parties

During the year , dividends of £40,000 (2020 £40,000) were paid to the directors.

8 Controlling party

The controlling party is Jonathan Neill.

9 Average number of employees

During the year the average number of employees was 2 (2020: 2).

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.