

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021
FOR
RDKL SERVICES LIMITED**

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for the Year Ended 5 April 2021**

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RDKL SERVICES LIMITED

COMPANY INFORMATION
for the Year Ended 5 April 2021

DIRECTOR: R G Skinner

SECRETARY: Mrs L Skinner

REGISTERED OFFICE: Manse Hall
Drumoak
Banchory
Aberdeenshire
AB31 5HA

REGISTERED NUMBER: SC216661 (Scotland)

RDKL SERVICES LIMITED (REGISTERED NUMBER: SC216661)**STATEMENT OF FINANCIAL POSITION****5 April 2021**

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		159		475
Investments	5		<u>84,508</u>		<u>117,144</u>
			84,667		117,619
CURRENT ASSETS					
Debtors	6	157		1,180	
Cash at bank		<u>30,609</u>		<u>17,414</u>	
		30,766		18,594	
CREDITORS					
Amounts falling due within one year	7	<u>5,966</u>		<u>156</u>	
NET CURRENT ASSETS			<u>24,800</u>		<u>18,438</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			109,467		136,057
PROVISIONS FOR LIABILITIES			<u>350</u>		<u>410</u>
NET ASSETS			<u>109,117</u>		<u>135,647</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Revaluation reserve	9		18,254		4,768
Retained earnings	9		<u>90,763</u>		<u>130,779</u>
SHAREHOLDERS' FUNDS			<u>109,117</u>		<u>135,647</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 13 January 2022 and were signed by:

R G Skinner - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 5 April 2021**

1. STATUTORY INFORMATION

RDKL Services Limited is a private company, limited by shares, registered in Scotland. 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.

Computer equipment - 33% on cost

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2020 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 5 April 2021

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 6 April 2020	
and 5 April 2021	<u>1,607</u>
DEPRECIATION	
At 6 April 2020	1,132
Charge for year	<u>316</u>
At 5 April 2021	<u>1,448</u>
NET BOOK VALUE	
At 5 April 2021	<u>159</u>
At 5 April 2020	<u>475</u>

5. FIXED ASSET INVESTMENTS

	Other investments £
COST OR VALUATION	
At 6 April 2020	117,144
Disposals	(52,361)
Revaluations	<u>19,725</u>
At 5 April 2021	<u>84,508</u>
NET BOOK VALUE	
At 5 April 2021	<u>84,508</u>
At 5 April 2020	<u>117,144</u>

Cost or valuation at 5 April 2021 is represented by:

	Other investments £
Valuation in 2015	15,806
Valuation in 2016	(4,241)
Valuation in 2017	21,667
Valuation in 2018	2,800
Valuation in 2019	6,953
Valuation in 2020	(26,843)
Valuation in 2021	(32,636)
Cost	<u>101,002</u>
	<u>84,508</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>157</u>	<u>1,180</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 5 April 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	20	147
Taxation and social security	5,703	9
Other creditors	243	-
	<u>5,966</u>	<u>156</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:	Nominal	2021	2020
Number: Class:	value:	£	£
100 Ordinary	£1	<u>100</u>	<u>100</u>

9. RESERVES

	Retained earnings	Revaluation reserve	Totals
	£	£	£
At 6 April 2020	130,779	4,768	135,547
Profit for the year	44,468	-	44,468
Dividends	(71,000)	-	(71,000)
Fair Value Reserve	(13,484)	13,486	2
At 5 April 2021	<u>90,763</u>	<u>18,254</u>	<u>109,017</u>

10. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 5 April 2021 and 5 April 2020:

	2021	2020
	£	£
R G Skinner		
Balance outstanding at start of year	48	(4,388)
Amounts advanced	-	4,557
Amounts repaid	(156)	(121)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(108)</u>	<u>48</u>

The loan is interest free and there are no fixed repayment terms.

11. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is R G Skinner.

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.