

Company registration number 00808708 (England and Wales)

Raelwell Limited
Unaudited Financial Statements
For the year ended 31 August 2025

Raelwell Limited

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Raelwell Limited

Statement of financial position

As at 31 August 2025

		2025	2024
	Notes	£	£
Intangible assets		-	-
Current assets			
Stocks		10,001,006	9,346,892
Debtors	4	1,355	1,355
Cash at bank and in hand		142,501	314,333
		10,144,862	9,662,580
Creditors: amounts falling due within one year	5	(1,769,526)	(1,832,999)
Net current assets		8,375,336	7,829,581
Provisions for liabilities		(390,000)	(320,000)
Net assets		7,985,336	7,509,581
Capital and reserves			
Called up share capital		12,000	12,000
Share premium account		19,957	19,957
Fair value reserve	6	1,171,267	957,592
Distributable profit and loss reserves		6,782,112	6,520,032
Total equity		7,985,336	7,509,581

Raelwell Limited

Statement of financial position (continued)

As at 31 August 2025

For the financial year ended 31 August 2025 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 of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The directors of the company have elected not to include a copy of the income statement within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 20 January 2026 and are signed on its behalf by:

Mr A J Mucklow
Director

Company registration number 00808708 (England and Wales)

Raelwell Limited

Notes to the financial statements

For the year ended 31 August 2025

1 Accounting policies

Company information

Raelwell Limited is a private company limited by shares incorporated in England and Wales. The registered office is Church Court, Stourbridge Road, Halesowen, West Midlands, England, B63 3TT.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Revenue

Revenue comprises the proceeds from sales of shares and dividend income on stocks.

1.3 Stocks

Stocks are stated at fair value.

1.4 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

Raelwell Limited

Notes to the financial statements (continued)

For the year ended 31 August 2025

1 Accounting policies (Continued)

1.5 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Judgements and key sources of estimation uncertainty

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	7	7

4 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	1,355	1,355

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Amounts owed to group undertakings	1,569,099	1,749,099
Corporation tax	86,773	57,973
Other creditors	13,654	25,927
	1,769,526	1,832,999

6 Fair value reserve

	2025 £	2024 £
At the beginning of the year	957,592	437,828
Fair value reserve	213,675	519,764
At the end of the year	1,171,267	957,592

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.