Company No: 11727310 (England and Wales)

# R.B.S HAMPSHIRE LIMITED

**Unaudited Financial Statements**

**For the financial year ended 30 September 2022**

**Pages for filing with the registrar**

**R.B.S HAMPSHIRE LIMITED**
**UNAUDITED FINANCIAL STATEMENTS**
**For the financial year ended 30 September 2022**

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**R.B.S HAMPSHIRE LIMITED**
**COMPANY INFORMATION**
**For the financial year ended 30 September 2022**

| | |
|---|---|
| **DIRECTOR** | Reuben Anthony Barney-Smith |
| **REGISTERED OFFICE** | 264 Banbury Road<br>Oxford<br>OX2 7DY<br>England<br>United Kingdom |
| **COMPANY NUMBER** | 11727310 (England and Wales) |

**R.B.S HAMPSHIRE LIMITED**
**BALANCE SHEET**
**As at 30 September 2022**

| | Note | 30.09.2022 | 30.09.2021 |
|---|---|---|---|
| | | £ | £ |
| **Fixed assets** | | | |
| Tangible assets | 3 | 301,125 | 0 |
| Investments | 4 | 17,320 | 1 |
| | | **318,445** | **1** |
| **Current assets** | | | |
| Debtors | 5 | 9,487,631 | 19,639 |
| Cash at bank and in hand | 6 | 22,823,351 | 464,504 |
| | | **32,310,982** | **484,143** |
| Creditors: amounts falling due within one year | 7 | ( 927,843) | ( 502,017) |
| **Net current assets/(liabilities)** | | **31,383,139** | **(17,874)** |
| **Total assets less current liabilities** | | **31,701,584** | **(17,873)** |
| **Net assets/(liabilities)** | | **31,701,584** | **( 17,873)** |
| **Capital and reserves** | | | |
| Called-up share capital | 8 | 201 | 101 |
| Profit and loss account | | 31,701,383 | ( 17,974 ) |
| **Total shareholder's funds/(deficit)** | | **31,701,584** | **( 17,873)** |

For the financial year ending 30 September 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of R.B.S Hampshire Limited (registered number: 11727310) were approved and authorised for issue by the Director on 28 September 2023. They were signed on its behalf by:

Reuben Anthony Barney-Smith
Director

## 1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial period, unless otherwise stated.

### General information and basis of accounting

R.B.S Hampshire Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is 264 Banbury Road, Oxford, OX2 7DY, England, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the Company and rounded to the nearest £.

### Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

### Taxation

*Current tax*
Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

### Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

| | |
|---|---|
| Plant and machinery etc. | 15 % reducing balance |

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

*Investments*
Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through the Profit and Loss Account. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

**2. Employees**

| | Year ended 30.09.2022 | Period from 01.01.2021 to 30.09.2021 |
|---|---|---|
| | Number | Number |
| Monthly average number of persons employed by the Company during the year, including the director | 1 | 1 |

**3. Tangible assets**

| | Plant and machinery etc. | Total |
|---|---|---|
| | £ | £ |
| **Cost** | | |
| At 01 October 2021 | 0 | 0 |
| Additions | 330,000 | 330,000 |
| **At 30 September 2022** | **330,000** | **330,000** |
| **Accumulated depreciation** | | |
| At 01 October 2021 | 0 | 0 |
| Charge for the financial year | 28,875 | 28,875 |
| **At 30 September 2022** | **28,875** | **28,875** |
| **Net book value** | | |
| **At 30 September 2022** | **301,125** | **301,125** |
| At 30 September 2021 | 0 | 0 |

## 4. Fixed asset investments

### Investments in subsidiaries

| | 30.09.2022 |
|---|---|
| | £ |
| **Cost** | |
| At 01 October 2021 | 1 |
| Additions | 106 |
| Disposals | ( 2) |
| **At 30 September 2022** | **105** |
| **Carrying value at 30 September 2022** | **17,320** |
| Carrying value at 30 September 2021 | 1 |

## 5. Debtors

| | 30.09.2022 | 30.09.2021 |
|---|---|---|
| | £ | £ |
| Amounts owed by Group undertakings | 9,370,976 | 0 |
| Other debtors | 116,655 | 19,639 |
| | **9,487,631** | **19,639** |

## 6. Cash and cash equivalents

| | 30.09.2022 | 30.09.2021 |
|---|---|---|
| | £ | £ |
| Cash at bank and in hand | 22,823,351 | 464,504 |

## 7. Creditors: amounts falling due within one year

| | 30.09.2022 | 30.09.2021 |
|---|---|---|
| | £ | £ |
| Amounts owed to Group undertakings | 5 | 494,817 |
| Taxation and social security | 907,203 | 0 |
| Other creditors | 20,635 | 7,200 |
| | **927,843** | **502,017** |

## 8. Called-up share capital

| | 30.09.2022 | 30.09.2021 |
|---|---|---|
| | £ | £ |
| **Allotted, called-up and fully-paid** | | |
| 201 Ordinary shares of £ 1.00 each (30.09.2021: 101 shares of £ 1.00 each) | 201 | 101 |

## 9. Related party transactions

### Transactions with entities in which the entity itself has a participating interest

| | 30.09.2022 | 30.09.2021 |
|---|---|---|
| | £ | £ |
| Amounts owed by joint ventures and associated companies | 9,370,976 | 0 |
| Amounts owed to joint ventures and associated companies | (5) | (494,817) |

### Transactions with the entity's director

| | 30.09.2022 | 30.09.2021 |
|---|---|---|
| | £ | £ |
| The director of the company had a loan in the period on which interest has been charged at 2%, the amount outstanding at the period end was: | 84,902 | 19,639 |

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.