Registered number
SC469521

RUJO Limited

Filleted Accounts

28 February 2023

RUJO Limited

Registered number: SC469521

Balance Sheet

as at 28 February 2023

	Notes		2023		2022
			£		£
Fixed assets					
Tangible assets	3		724		1,069
Investments	4		4,633		14,020
			5,357		15,089
Current assets					
Stocks		500		500	
Debtors	5	76,673		11,716	
		77,173		12,216	
Creditors: amounts falling due within one year	7	(127,956)		(39,694)	
Net current liabilities			(50,783)		(27,478)
Net liabilities			(45,426)		(12,389)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(45,526)		(12,489)
Shareholder's funds			(45,426)		(12,389)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Ruairidh Iain Gerard Campbell

Director

Approved by the board on 22 November 2023

RUJO Limited

Notes to the Accounts

for the year ended 28 February 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back

to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees

	2023 Number	2022 Number
Average number of persons employed by the company	2	1

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 March 2022	6,093
At 28 February 2023	6,093
Depreciation	
At 1 March 2022	5,024
Charge for the year	345
At 28 February 2023	5,369
Net book value	
At 28 February 2023	724
At 28 February 2022	1,069

4 Investments

	Other

		investments
		£
	Cost	
	At 1 March 2022	14,020
	Disposals	(9,387)
	At 28 February 2023	4,633

5	**Debtors**	**2023**	**2022**
		£	**£**
	Trade debtors	64,128	-
	Deferred tax asset	12,545	4,795
	Other debtors	-	6,921
		76,673	11,716

6	**Investments held as current assets**	**2023**	**2022**
		£	**£**
	Fair value		
	Increase/(decrease) in fair value included in the profit and loss account for the financial year		
	Unlisted investments	-	(2,175)

7	**Creditors: amounts falling due within one year**	**2023**	**2022**
		£	**£**
	Bank loans and overdrafts	45,610	23,178
	Trade creditors	75,345	13,594
	Taxation and social security costs	9,082	2,920
	Other creditors	(2,267)	2
	Director's account	186	-
		127,956	39,694

8 Controlling party

The ultimate controlling party during the period; Ruairidh Iain Gerard Campbell Ruairidh Iain Gerard Campbell holds 100% of the issued share capital and is deemed the ultimate controlling party

9 Other information

RUJO Limited is a private company limited by shares and incorporated in England. Its registered office is:

Balbeggie House
Balbeggie Avenue
Kirkcaldy
KY1 3NS

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