

**E RUXTON LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

E Ruxton Ltd

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E Ruxton Ltd
Balance Sheet
As At 31 May 2024

Registered number: SC476921

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		21,615		28,169
			21,615		28,169
CURRENT ASSETS					
Stocks	5	3,822		7,291	
Debtors	6	9,116		1,227	
Cash at bank and in hand		22,776		20,593	
		35,714		29,111	
Creditors: Amounts Falling Due Within One Year	7	(199,696)		(153,770)	
NET CURRENT ASSETS (LIABILITIES)			(163,982)		(124,659)
TOTAL ASSETS LESS CURRENT LIABILITIES			(142,367)		(96,490)
Creditors: Amounts Falling Due After More Than One Year	8		(10,330)		(27,455)
NET LIABILITIES			(152,697)		(123,945)
CAPITAL AND RESERVES					
Called up share capital	9		1		1
Profit and Loss Account			(152,698)		(123,946)
SHAREHOLDERS' FUNDS			(152,697)		(123,945)

E Ruxton Ltd
Balance Sheet (continued)
As At 31 May 2024

For the year ending 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Ms Emma Ruxton

Director

19/02/2025

The notes on pages 3 to 4 form part of these financial statements.

E Ruxton Ltd

Notes to the Financial Statements

For The Year Ended 31 May 2024

1. General Information

E Ruxton Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC476921 . The registered office is Findlay's Hotel, Smiddyhill Road, Fraserburgh, Aberdeenshire, AB43 9WL.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Computer Equipment	33% Straight Line

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 7 (2023: 10)

4. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 June 2023	19,650	77,739	3,099	100,488
Additions	-	759	308	1,067
As at 31 May 2024	19,650	78,498	3,407	101,555
Depreciation				
As at 1 June 2023	4,913	64,787	2,619	72,319
Provided during the period	3,684	3,317	620	7,621
As at 31 May 2024	8,597	68,104	3,239	79,940

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E Ruxton Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2024

Net Book Value

As at 31 May 2024	11,053	10,394	168	21,615
As at 1 June 2023	14,737	12,952	480	28,169

5. Stocks

	2024	2023
	£	£
Materials	3,822	7,291

6. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	9,116	1,227

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	17,604	4,251
Bank loans and overdrafts	-	16,332
Other loans	39,949	-
Other taxes and social security	187	136
VAT	19,895	12,994
Net wages	1,140	-
Accruals and deferred income	1,574	1,574
Director's loan account	119,347	118,483
	199,696	153,770

8. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Bank loans	10,330	27,455

9. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	1	1

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.