

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**FOR**

**RUTTLE CONSTRUCTION LIMITED**

James Todd & Co  
Greenbank House  
141 Adelphi Street  
Preston  
Lancashire  
PR1 7BH

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**for the Year Ended 30 September 2024**

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**RUTTLE CONSTRUCTION LIMITED**  
**COMPANY INFORMATION**  
**for the Year Ended 30 September 2024**

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**DIRECTORS:** T K Ruttle  
Mrs J F Ruttle

**REGISTERED OFFICE:** Heathwood  
Leyland Lane  
Ulnes Walton  
Leyland  
Lancashire  
PR26 8LB

**REGISTERED NUMBER:** 05607655 (England and Wales)

**ACCOUNTANTS:** James Todd & Co  
Greenbank House  
141 Adelphi Street  
Preston  
Lancashire  
PR1 7BH

**BALANCE SHEET**  
**30 September 2024**

	Notes	2024 £	£	2023 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		-		-
Investment property	5		<u>416,235</u>		<u>416,235</u>
			<u>416,235</u>		<u>416,235</u>
<b>CURRENT ASSETS</b>					
Stocks		<b>36,653</b>		26,903	
Debtors	6	<b>39,273</b>		16,686	
Cash at bank and in hand		<u><b>275,057</b></u>		<u>263,360</u>	
		<b>350,983</b>		<b>306,949</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u><b>34,163</b></u>		<u>31,844</u>	
<b>NET CURRENT ASSETS</b>			<b>316,820</b>		<u>275,105</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>733,055</b></u>		<u>691,340</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>2</b>		<b>2</b>
Retained earnings			<u><b>733,053</b></u>		<u>691,338</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>733,055</b></u>		<u>691,340</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

**BALANCE SHEET - continued**  
**30 September 2024**

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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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 19 June 2025 and were signed on its behalf by:

T K Ruttle - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 September 2024**

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**1. STATUTORY INFORMATION**

Ruttle Construction Limited is a private company, limited by shares, registered in England and Wales. 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.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover represents net invoiced services provided, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

**Investment property**

The property held by the company is classed as an investment property. The investment property is stated at open market value, its most recent valuation, at the balance sheet date. Gains or losses arising from the changes in the fair values of the investment property are included in the Income Statement for the period in which they arise.

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Financial instruments**

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors and accruals, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 September 2024**

**2. ACCOUNTING POLICIES - continued**

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 (2023 - 2) .

**4. TANGIBLE FIXED ASSETS**

**Plant and  
machinery  
etc  
£**

**COST**

At 1 October 2023  
and 30 September 2024

**2,449**

**DEPRECIATION**

At 1 October 2023  
and 30 September 2024

**2,449**

**NET BOOK VALUE**

At 30 September 2024

**-**

**5. INVESTMENT PROPERTY**

**Total  
£**

**FAIR VALUE**

At 1 October 2023  
and 30 September 2024

**416,235**

**NET BOOK VALUE**

At 30 September 2024

**416,235**

At 30 September 2023

**416,235**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 September 2024****5. INVESTMENT PROPERTY - continued**

The directors consider the market value of the investment property as at 30 September 2024 to be not materially different to its original cost to the company.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	<b>£</b>	£
Trade debtors	<b>33,949</b>	6,000
Other debtors	<b><u>5,324</u></b>	<u>10,686</u>
	<b><u>39,273</u></b>	<u>16,686</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	<b>£</b>	£
Corporation tax	<b>13,219</b>	10,730
Other creditors	<b>1,187</b>	-
Accruals and deferred income	<b><u>19,757</u></b>	<u>21,114</u>
	<b><u>34,163</u></b>	<u>31,844</u>

**8. RELATED PARTY DISCLOSURES**

During the year the company made sales to companies controlled by brothers of one of the directors, of £nil (2023: £nil), made purchases from companies controlled by brothers of one of the directors, of £nil (2023: £1,433), and was owed £3,090 (2023: £3,090), at the year end, by these companies.

During the previous year the company purchased a property from a company controlled by the directors for £150,000. At the year end the company owed £1,187 to that company (2023: was owed £4,318 by that company), controlled by the directors.

During the year the company made purchases of £12,000 (2023: £12,000) from a company controlled by the son of the directors.

**9. ULTIMATE CONTROLLING PARTY**

The controlling party is TKR Construction Ltd.

The ultimate controlling party are the sons of the directors, Mr P K Ruttle and Mr A E Ruttle, who own TKR Construction Ltd in equal shareholdings.