

Registration number: 06475309

Ruby Investments (UK) Limited

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



## **Ruby Investments (UK) Limited**

### **Profit and Loss Account for the Year Ended 31 December 2022**

Ruby Investments (UK) Limited (the "Company") made neither profit nor loss during the year and there were no other movements in capital and reserves and accordingly no Profit and Loss Account, Statement of Comprehensive Income or Statement of Changes in Equity is presented.

The notes on pages 3 to 5 form an integral part of these financial statements.

**Ruby Investments (UK) Limited**  
**(Registration number: 06475309)**  
**Balance Sheet as at 31 December 2022**

	Note	2022 € 000	2021 € 000
<b>Current assets</b>			
Debtors: amounts falling due within one year	6	<u>70</u>	<u>70</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	7	<u>2</u>	<u>2</u>
<b>Net assets</b>		<u>72</u>	<u>72</u>
<b>Capital and reserves</b>			
Called up share capital	8	-	-
Retained earnings		<u>72</u>	<u>72</u>
<b>Total equity</b>		<u>72</u>	<u>72</u>

For the financial year ending 31 December 2022 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The Directors have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the Board on 29 June 2023 and signed on its behalf by:



A M Jones  
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

## **Ruby Investments (UK) Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### **1 General information**

Ruby Investments (UK) Limited is a dormant company.

The Company is a private company limited by shares and domiciled in the United Kingdom. The country of its incorporation is England and Wales. The address of its registered office and principal place of business is 5 Marble Arch, London, W1H 7EJ.

#### **2 Statement of compliance**

The individual financial statements of the Company have been prepared in compliance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" ("FRS 102") and the Companies Act 2006, applicable to smaller entities.

#### **3 Summary of significant accounting policies**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **(a) Basis of preparation**

These financial statements have been prepared under the historical cost convention, as modified by certain financial assets and liabilities measured at fair value through profit or loss, as when it is required by FRS 102.

##### **(b) Going concern**

The financial statements have been prepared on the basis that the Company is a dormant Company and has not traded during the financial period. The going concern basis is applicable as the Directors have a reasonable expectation that the Company has adequate resources to continue to meet its minimal ongoing obligations for a period of at least 12 months from the date of signing the financial statements.

##### **(c) Debtors**

Short term debtors are measured at the transaction price, less any impairment.

##### **(d) Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value and are measured subsequently at amortised cost using the effective interest method except where repayable on demand.

## **Ruby Investments (UK) Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### **3 Summary of significant accounting policies (continued)**

##### **(e) Foreign currency transactions and balances**

These financial statements are presented in euros, the Company's functional and presentational currency.

Foreign currency transactions are translated into the functional currency using the opening spot exchange rate for the month in which the transaction occurs as an approximation for the actual rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated to euros using the closing rate at the year-end. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign currency gains and losses are recognised in the Profit and Loss Account.

#### **4 Employees**

The Company did not employ any personnel during the year (2021: none).

#### **5 Directors' remuneration**

No Directors received remuneration for their services to the Company during the year (2021: nil).

## Ruby Investments (UK) Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 6 Debtors

	2022 € 000	2021 € 000
Amounts owed from Group undertakings	<u>70</u>	<u>70</u>

Amounts owed from Group undertakings represent short term receivables due from the shareholders and other Group entities. These amounts are unsecured, interest free, have no fixed date of repayments and are payable on demand.

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

	2022 € 000	2021 € 000
Amounts owed to Group undertakings	<u>2</u>	<u>2</u>

Amounts owed to Group undertakings comprise payments made by another group entity on behalf of the Company. These amounts are unsecured, interest free, have no fixed date of repayments and are payable on demand.

#### 8 Called up share capital

##### Allotted, called up and fully paid shares

	2022		2021	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

The shares have the rights and restrictions as set out in the Articles of Association of the Company.

#### 9 Parent and ultimate parent undertaking

The Company's immediate parent is Bridgepoint Advisers Holdings, incorporated in England and Wales. The address of Bridgepoint Advisers Holdings' registered office is 5 Marble Arch, London, W1H 7EJ.

The parent of the largest and smallest group in which these financial statements are consolidated is Bridgepoint Group plc, incorporated in England and Wales. The address of Bridgepoint Group plc's registered office is 5 Marble Arch, London, W1H 7EJ.

The financial statements of Bridgepoint Advisers Holdings and Bridgepoint Group plc are available from Companies House, Crown Way, Cardiff, CF14 3UZ.

#### 10 Events after the end of the reporting period

There have been no material events after the reporting period that would require adjusting or disclosing within these accounts.