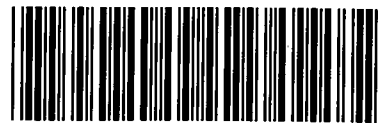


COMPANY REGISTRATION NUMBER 04336660

**ROTARAD LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 DECEMBER 2013**

TUESDAY



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28/04/2015

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COMPANIES HOUSE

ROTARAD LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2013

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ROTARAD LIMITED**ABBREVIATED BALANCE SHEET****31 DECEMBER 2013**

	Note	2013 £	2012 £
Fixed assets	2		
Tangible assets		-	-
Current assets			
Stocks		15,000	17,000
Debtors		1,957	2,214
Cash at bank and in hand		357	1,595
		<u>17,314</u>	<u>20,809</u>
Creditors: Amounts falling due within one year		(29,781)	(14,041)
Net current (liabilities)/assets		(12,467)	6,768
Total assets less current liabilities		(12,467)	6,768
Creditors: Amounts falling due after more than one year		(206,209)	(205,651)
		<u>(218,676)</u>	<u>(198,883)</u>
Capital and reserves			
Called-up equity share capital	3	2	2
Profit and loss account		<u>(218,678)</u>	<u>(198,885)</u>
Deficit		<u>(218,676)</u>	<u>(198,883)</u>

For the year ended 31 December 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on

23/4/15
M Keeling

M Keeling
Director

Company Registration Number: 04336660

The notes on pages 2 to 3 form part of these abbreviated accounts.

ROTARAD LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2013

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

Cash flow statement

The director has taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings & Equipment	- 25% Straight Line
Computer Equipment	- 33% Straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

ROTARAD LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2013

1. Accounting policies *(continued)*

Going concern

The accounts have been prepared on the going concern basis.

2. Fixed assets

	Tangible Assets £
Cost	
At 1 January 2013 and 31 December 2013	<u>8,522</u>
Depreciation	
At 1 January 2013	<u>8,522</u>
At 31 December 2013	<u>8,522</u>
Net book value	
At 31 December 2013	<u>-</u>
At 31 December 2012	<u>-</u>

3. Share capital

Authorised share capital:

	2013 £	2012 £
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

Allotted and called up:

	2013 No	£	2012 No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

The amounts of paid up share capital for the following categories of shares differed from the called up share capital stated above due to unpaid calls and were as follows:

	2013 £	2012 £
Ordinary shares	<u>-</u>	<u>2</u>