

Registration number: SC137859

# Roadside Developments Holdings Limited

Abbreviated Accounts

for the Year Ended 31 March 2012

The A9 Partnership (Highland) Limited  
Chartered Accountants & Registered Auditors  
Elm House  
Cradlehall Business Park  
Inverness  
IV2 5GH

THURSDAY



\*S10702VC\*

SCT

20/12/2012

#346

COMPANIES HOUSE

**Roadside Developments Holdings Limited**  
**Contents**

Independent Auditors' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

**Independent Auditor's Report to Roadside Developments Holdings Limited**  
**Under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Roadside Developments Holdings Limited for the year ended 31 March 2012 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**


The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

  
.....  
Paul A Capewell ACA (Senior Statutory Auditor)  
For and on behalf of The A9 Partnership (Highland) Limited, Statutory Auditor

Elm House  
Cradlehall Business Park  
Inverness  
IV2 5GH

14 December 2012

**Roadside Developments Holdings Limited**  
**(Registration number: SC137859)**  
**Abbreviated Balance Sheet at 31 March 2012**

	Note	2012 £	2011 £
<b>Fixed assets</b>			
Tangible fixed assets		17,479	17,479
Investments		<u>7</u>	<u>7</u>
		<u>17,486</u>	<u>17,486</u>
<b>Current assets</b>			
Cash at bank and in hand		25	25
Creditors: Amounts falling due within one year		<u>(17,411)</u>	<u>(17,411)</u>
Net current liabilities		<u>(17,386)</u>	<u>(17,386)</u>
Net assets		<u>100</u>	<u>100</u>
<b>Capital and reserves</b>			
Called up share capital	3	<u>100</u>	<u>100</u>

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

Approved by the director on 14 December 2012



.....  
Mr B W Larsen  
Director

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

**Roadside Developments Holdings Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2012**

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Depreciation**

Tangible fixed assets represents an interest in land acquired during a previous year. No depreciation is provided on land.

**Fixed asset investments**

Fixed asset investments are stated at historical cost less provision for any diminution in value.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**2 Fixed assets**

	Tangible assets £	Investments £	Total £
<b>Cost</b>			
At 1 April 2011	17,479	7	17,486
At 31 March 2012	17,479	7	17,486
<b>Depreciation</b>			
At 31 March 2012	-	-	-
<b>Net book value</b>			
At 31 March 2012	17,479	7	17,486
At 31 March 2011	17,479	7	17,486

**Details of undertakings**

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

# Roadside Developments Holdings Limited

## Notes to the Abbreviated Accounts for the Year Ended 31 March 2012

..... continued

Undertaking	Holding	Proportion of voting rights and shares held	Principal activity
<b>Subsidiary undertakings</b>			
Roadside Developments West Limited		100%	Property development.

### 3 Share capital

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

	2012		2011	
	No.	£	No.	£
Ordinary of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

### 4 Control

The company is controlled by Larsen and Ross Limited, a company registered in Scotland . The ultimate controlling party is Copies of group accounts are available from Larsen and Ross Limited, Hillside Villas, Inverness, IV2 3ES.