

Registration number: SC137859

# Roadside Developments Holdings Limited

Annual Report and Unaudited Abridged Financial Statements

for the Year Ended 31 March 2018

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# **Roadside Developments Holdings Limited**

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# **Roadside Developments Holdings Limited**

## **Company Information**

|                          |                                         |
|--------------------------|-----------------------------------------|
| <b>Director</b>          | Mr B Larsen                             |
| <b>Company secretary</b> | Mr A D Moffat                           |
| <b>Registered office</b> | 13A Alva Street<br>Edinburgh<br>EH2 4PH |

# Roadside Developments Holdings Limited

(Registration number: SC137859)

## Abridged Balance Sheet as at 31 March 2018

|                                                       | Note | 2018<br>£       | 2017<br>£       |
|-------------------------------------------------------|------|-----------------|-----------------|
| <b>Fixed assets</b>                                   |      |                 |                 |
| Tangible assets                                       | 3    | 17,479          | 17,479          |
| <b>Current assets</b>                                 |      |                 |                 |
| Cash at bank and in hand                              |      | 32              | 32              |
| <b>Creditors: Amounts falling due within one year</b> |      | <u>(17,411)</u> | <u>(17,411)</u> |
| <b>Net current liabilities</b>                        |      | <u>(17,379)</u> | <u>(17,379)</u> |
| <b>Net assets</b>                                     |      | <u>100</u>      | <u>100</u>      |
| <b>Capital and reserves</b>                           |      |                 |                 |
| Called up share capital                               |      | <u>100</u>      | <u>100</u>      |
| <b>Total equity</b>                                   |      | <u>100</u>      | <u>100</u>      |

For the financial year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

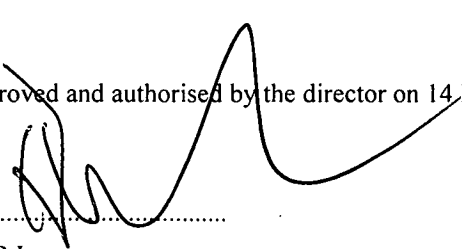
### Director's responsibilities:

- 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 14 December 2018



.....

Mr B Larsen

Director

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

# Roadside Developments Holdings Limited

## Notes to the Abridged Financial Statements for the Year Ended 31 March 2018

### 1 General information

The company is a private company limited by share capital incorporated in Scotland.

The address of its registered office is:

13A Alva Street

Edinburgh

EH2 4PH

These financial statements were authorised for issue by the director on 14 December 2018.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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.

#### Statement of compliance

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Tangible fixed assets represents an interest in land acquired during a previous year.

#### Asset class

Land

#### Depreciation method and rate

No depreciation charge

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Roadside Developments Holdings Limited

### Notes to the Abridged Financial Statements for the Year Ended 31 March 2018

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### 3 Tangible assets

|                          | <b>Total<br/>£</b> |
|--------------------------|--------------------|
| <b>Cost or valuation</b> |                    |
| At 1 April 2017          | 17,479             |
| At 31 March 2018         | 17,479             |
| <b>Depreciation</b>      |                    |
| <b>Carrying amount</b>   |                    |
| At 31 March 2018         | 17,479             |
| At 31 March 2017         | 17,479             |

### 4 Related party transactions

#### Summary of transactions with other related parties

As a wholly-owned subsidiary undertaking, the company has taken advantage of the exemption under the Financial Reporting Standard for Smaller Entities (effective 2015) not to disclose transactions with other wholly-owned group companies.

### 5 Parent and ultimate parent undertaking

The company's immediate parent is Larsen and Ross Limited, incorporated in Scotland.

The ultimate controlling party is Copies of group accounts are available from Larsen and Ross Limited, Hillside Villas, Inverness, IV2 3ES.