

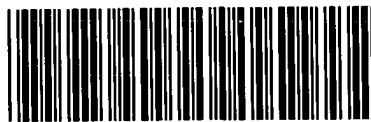
Registration number: SC158682

# Roadside Developments West Limited

Annual Report and Unaudited Abridged Financial Statements

for the Year Ended 31 March 2023

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# **Roadside Developments West Limited**

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## **Roadside Developments West Limited**

### **Company Information**

|                          |  |
|--------------------------|--|
| <b>Director</b>          | Ms H Brown   |
| <b>Registered office</b> | Unit 3<br>Cromarty Links Hub<br>Cromarty<br>IV11 8XZ |

**Roadside Developments West Limited**  
**(Registration number: SC158682)**  
**Abridged Balance Sheet as at 31 March 2023**

|   | Note | 2023<br>£      | 2022<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 3    | 10,000         | 10,000         |
| <b>Creditors: Amounts falling due within one year</b> |      | <u>(9,998)</u> | <u>(9,998)</u> |
| <b>Net assets</b>                                     |      | <u>2</u>       | <u>2</u>       |
| <b>Capital and reserves</b>                           |      |                |                |
| Called up share capital                               | 5    | <u>2</u>       | <u>2</u>       |
| Shareholders' funds                                   |      | <u>2</u>       | <u>2</u>       |

For the financial year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

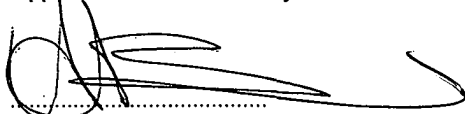
Director's responsibilities:

- 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 her 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 8 December 2023

  
 .....  
 Ms H Brown  
 Director

## **Roadside Developments West Limited**

### **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2023**

#### **1 General information**

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

The address of its registered office is:

Unit 3  
Cromarty Links Hub  
Cromarty  
IV11 8XZ

These financial statements were authorised for issue by the director on 8 December 2023.

#### **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 have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

##### **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.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

##### **Tangible assets**

Tangible assets are stated in the balance sheet 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**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life.

##### **Asset class**

Land

##### **Depreciation method and rate**

is not depreciated

## Roadside Developments West Limited

### Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2023

#### 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

|                          | Land and<br>buildings<br>£ | Total<br>£ |
|--------------------------|----------------------------|------------|
| <b>Cost or valuation</b> |                            |            |
| At 1 April 2022          | 10,000                     | 10,000     |
| At 31 March 2023         | 10,000                     | 10,000     |
| <b>Depreciation</b>      |                            |            |
| <b>Carrying amount</b>   |                            |            |
| At 31 March 2023         | 10,000                     | 10,000     |
| At 31 March 2022         | 10,000                     | 10,000     |

### 4 Debtors

Debtors includes £Nil (2022 - £Nil) due after more than one year.

### 5 Share capital

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

|                            | 2023 |   | 2022 |   |
|----------------------------|------|---|------|---|
|                            | No.  | £ | No.  | £ |
| Ordinary shares of £1 each | 2    | 2 | 2    | 2 |

## **Roadside Developments West Limited**

### **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2023-**

#### **6 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.

#### **7 Parent and ultimate parent undertaking**

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

The ultimate controlling party is Ms H Brown. Copies of group accounts are available from Larsen and Ross Limited, Unit 3, Cromarty Links Hub, Cromarty, IV11 8XZ.