Registered number: SC226082



# **ROTECH DEVELOPMENTS LIMITED**

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013



#### ROTECH DEVELOPMENTS LIMITED



## INDEPENDENT AUDITORS' REPORT TO ROTECH DEVELOPMENTS LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of Rotech Developments Limited for the year ended 30 June 2013 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 work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditors' 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 work, for this report, or for the opinions we have formed.

#### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The directors are 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.

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 ON FINANCIAL STATEMENTS**

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 on pages 2 to 3 have been properly prepared in accordance with the regulations made under that section.

Ian McPherson (Senior statutory auditor)

Anderson Anderson + Brown LLP

for and on behalf of

Anderson Anderson & Brown LLP

Statutory Auditor

9 Queens Road Aberdeen AB15 4YL

Date: 25 March 2014

# ROTECH DEVELOPMENTS LIMITED REGISTERED NUMBER: SC226082



# ABBREVIATED BALANCE SHEET AS AT 30 JUNE 2013

	Note	£	2013 £	£	2012 £
CURRENT ASSETS					
Debtors		1		1	
Cash at bank		9,815		100,000	
		9,816		100,001	
CREDITORS: amounts falling due within one year		(10,000)		(100,000)	
NET CURRENT (LIABILITIES)/ASSETS			(184)		1
NET (LIABILITIES)/ASSETS			(184)		1
CAPITAL AND RESERVES					
Called up share capital	2		1		1
Profit and loss account			(185)		
SHAREHOLDERS' (DEFICIT)/FUNDS			(184)		1

The abbreviated accounts, which 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, were approved and authorised for issue by the board and were signed on its behalf by:

K Stewart Director

Date: 25.03.14

The notes on page 3 form part of these financial statements.

#### **ROTECH DEVELOPMENTS LIMITED**



# NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2013

### 1. ACCOUNTING POLICIES

# 1.1 Basis of preparation of financial statements

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).

### 2. SHARE CAPITAL

2013 £	2012 £
1	1
	2013 £

### 3. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The directors consider Rotech Holdings Limited, a company incorporated in Scotland to be the company's ultimate parent company.