

**Company Registration No. SC336318 (Scotland)**

**RockBySea Scotland Limited**

**Abbreviated financial statements  
for the year ended 31 March 2014**

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**RockBySea Scotland Limited****Abbreviated balance sheet****As at 31 March 2014**

	Notes	£	2014 £	£	2013 £
<b>Current assets</b>					
Stocks		128,559		-	
Debtors		965,713		637,103	
Cash at bank and in hand		378		9,567	
		<u>1,094,650</u>		<u>646,670</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(39,063)</u>		<u>(7,202)</u>	
<b>Total assets less current liabilities</b>			<u>1,055,587</u>		<u>639,468</u>
<b>Capital and reserves</b>					
Called up share capital	3		1		1
Profit and loss account			<u>1,055,586</u>		<u>639,467</u>
<b>Shareholders' funds</b>			<u>1,055,587</u>		<u>639,468</u>

For the financial year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities:**

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

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 2 to 3 form part of these financial statements.

Approved by the Board for issue on 23/12/2014



Henrik Christensen

**Director**

**Company Registration No. SC336318**

Notes to the abbreviated accounts  
For the year ended 31 March 2014

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**1 Accounting policies**

**1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

**1.3 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% per annum straight line basis
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**2 Holdings of more than 20%**

The company holds more than 20% interest in the following entities:

Entity	Country of registration or incorporation	Ownership %
Subsidiary undertakings		
Beinn Nan Oighrean LLP	Scotland	50.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

Entity	Principal activity	Capital and reserves 2014 £	Profit/(loss) for the year 2014 £
Beinn Nan Oighrean LLP	Energy production	<u>875,422</u>	<u>887,066</u>

All capital costs of the investment in Beinn nan Oighrean LLP are reflected in Beinn Nan Oighrean LLP's accounts.

**RockBySea Scotland Limited**

**Notes to the abbreviated accounts (continued)**

**For the year ended 31 March 2014**

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<b>3</b>	<b>Share capital</b>	<b>2014</b>	<b>2013</b>
		<b>£</b>	<b>£</b>
	<b>Allotted, called up and fully paid</b>		
	1 Ordinary share of £1 each	<u>1</u>	<u>1</u>