COS House

REGISTERED NUMBER: SC209796

ROTECH FABRICATION LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2011

Ritson Smith
Registered Auditors
Chartered Accountants
16 Carden Place
Aberdeen
AB10 1FX

THURSDAY

S15PE1LK
SCT 29/03/2012 #108
COMPANIES HOUSE

ROTECH FABRICATION LIMITED (REGISTERED NUMBER: SC209796)

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FOR THE YEAR ENDED 30 JUNE 2011

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ROTECH FABRICATION LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2011

DIRECTORS:	K Stewart J MacKenzie G S Bell
SECRETARY:	G S Bell
REGISTERED OFFICE:	Rotech House Whitemyres Avenue Mastrick Industrial Estate ABERDEEN AB16 6HQ
REGISTERED NUMBER:	SC209796
AUDITORS:	Ritson Smith Registered Auditors Chartered Accountants 16 Carden Place Aberdeen AB10 1FX
SOLICITORS:	Stronachs 34 Albyn Place Aberdeen AB10 1FW

REPORT OF THE INDEPENDENT AUDITORS TO ROTECH FABRICATION LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

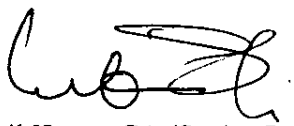
We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of Rotech Fabrication Limited for the year ended 30 June 2011 prepared under Section 396 of the Companies Act 2006.

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.

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 to be delivered 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.



Neil Harper CA (Senior Statutory Auditor)
for and on behalf of Ritson Smith
Registered Auditors
Chartered Accountants
16 Carden Place
Aberdeen
AB10 1FX

Date: 22 March 2012

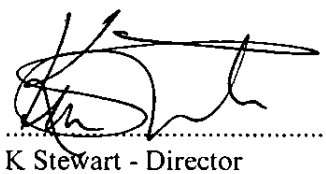
ROTECH FABRICATION LIMITED (REGISTERED NUMBER: SC209796)

ABBREVIATED BALANCE SHEET
30 JUNE 2011

	Notes	2011 £	£	2010 £	£
FIXED ASSETS					
Tangible assets	2		50,656		60,050
CURRENT ASSETS					
Stocks		324,347		444,058	
Debtors		1,743,375		1,007,272	
Cash at bank and in hand		5,254		52,363	
		2,072,976		1,503,693	
CREDITORS					
Amounts falling due within one year		1,623,126		1,150,176	
NET CURRENT ASSETS			449,850		353,517
TOTAL ASSETS LESS CURRENT LIABILITIES			500,506		413,567
CAPITAL AND RESERVES					
Called up share capital	3		64,438		64,438
Profit and loss account			436,068		349,129
SHAREHOLDERS' FUNDS			500,506		413,567

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22 March 2012 and were signed on its behalf by:



.....
K Stewart - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

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

Turnover
Turnover represents net invoiced sales of goods and services, excluding value added tax and is recognised in the financial statements when cash has been received or is receivable.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20-33% on cost
Fixtures and fittings	- 33-50% on cost
Motor vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Work in progress is valued on the basis of direct material and labour costs on normal activity levels, including an element of profit based on the percentage completion of the work. Jobs which are not considered to be at a level of completion which would guarantee income are held at cost.

Deferred tax
Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date, to pay more tax, or a right to pay less tax, at a future date, at the rates expected to apply when they crystallise based on current rates and law. Timing differences arise from the inclusion of items of income and expenditure in tax computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts are capitalised in the balance sheet and are depreciated over their estimated useful lives.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account as incurred.

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1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Related party transactions
The directors have taken advantage of the exemption in Financial Reporting Standard for Smaller Entities from disclosing transactions within the group on the basis that the company is a 100% subsidiary and its results are included in the financial statements of the group.

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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 liabilities.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2010	319,559
Additions	24,319
Disposals	(7,000)
At 30 June 2011	336,878
DEPRECIATION	
At 1 July 2010	259,509
Charge for year	33,713
Eliminated on disposal	(7,000)
At 30 June 2011	286,222
NET BOOK VALUE	
At 30 June 2011	50,656
At 30 June 2010	60,050

3. CALLED UP SHARE CAPITAL

Allotted and issued:

Number:	Class:	Nominal value:	2011 £	2010 £
64,438	Ordinary	£1	64,438	64,438

continued...

4. ULTIMATE PARENT COMPANY

The directors consider Rotech Holdings Limited, a company incorporated in Scotland, to be the company's ultimate parent company. Copies of accounts can be obtained from Rotech House, Whitemyres Avenue, Mastrick Industrial Estate, Aberdeen, AB16 6HQ.