

Registered number
607614

Roto Hybrid Holdings Ltd

Report and Accounts

10 January 2026

Roto Hybrid Holdings Ltd

Registered number: 607614

Directors' Report

The directors present their report and accounts for the year ended 10 January 2026.

Principal activities

The company's principal activity during the year continued to be developing and using patents for laser engravings.

Directors

The following persons served as directors during the year:

Mark Jones

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 14 September 2021 and signed on its behalf.

Mark Jones
Director

Roto Hybrid Holdings Ltd
Accountants' Report

Accountants' report to the directors of
Roto Hybrid Holdings Ltd

You consider that the company is exempt from an audit for the year ended 10 January 2026. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Stuart McBain Ltd
Accountants

Unit 18
Century Building
Liverpool
Meseyside
L3 4BJ

14 September 2021

Roto Hybrid Holdings Ltd**Registered number:** 607614**Balance Sheet****as at 10 January 2026**

	Notes		2026		2025
			£		£
Creditors: amounts falling due within one year	3	100		100	
Net current assets			<u>100</u>		<u>100</u>
Net assets			<u>100</u>		<u>100</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			-		-
Shareholders' funds			<u>100</u>		<u>100</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mark Jones

Director

Approved by the board on 14 September 2021

Roto Hybrid Holdings Ltd
Profit and Loss Account
for the year ended 10 January 2026

	2026	2025
	£	£
Cost of sales	-	-
Gross profit	<hr/> -	<hr/> -
Administrative expenses	-	-
Operating profit	<hr/> -	<hr/> -
Profit on ordinary activities before taxation	<hr/> -	<hr/> -
Tax on profit on ordinary activities	-	-
Profit for the financial year	<hr/> <hr/> -	<hr/> <hr/> -

Roto Hybrid Holdings Ltd
Statement of Changes in Equity
for the year ended 10 January 2026

	Share capital	Profit and loss account	Total
	£	£	£
At 11 January 2024	100	-	100
Profit for the financial year		-	-
Shares issued	-		-
At 10 January 2025	<u>100</u>	<u>-</u>	<u>100</u>
At 11 January 2025	100	-	100
Profit for the financial year		-	-
At 10 January 2026	<u>100</u>	<u>-</u>	<u>100</u>

Roto Hybrid Holdings Ltd
Notes to the Accounts
for the year ended 10 January 2026

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Roto Hybrid Holdings Ltd
Notes to the Accounts
for the year ended 10 January 2026

2 Employees	2026 Number	2025 Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>
3 Creditors: amounts falling due within one year	2026 £	2025 £
Trade creditors	-	-
Directors current account	<u>(100)</u>	<u>(100)</u>
	<u>(100)</u>	<u>(100)</u>

4 Other information

Roto Hybrid Holdings Ltd is a private company limited by shares and incorporated in England. Its registered office is:
Unit W10G,
Naas Enterprise Park
Newhall
Kildare
Ireland W91X603

Roto Hybrid Holdings Ltd
Detailed profit and loss account
for the year ended 10 January 2026

This schedule does not form part of the statutory accounts

	2026	2025
	£	£
Cost of sales	-	-
Gross profit	-	-
Administrative expenses	-	-
Operating profit	-	-
Profit before tax	-	-

Roto Hybrid Holdings Ltd
Detailed profit and loss account
for the year ended 10 January 2026

This schedule does not form part of the statutory accounts

	2026	2025
	£	£
Cost of sales		
Purchases	-	-
	<hr/>	<hr/>
Administrative expenses		
Legal and professional costs:		
Accountancy fees	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>