

Company Registration No. 06514230 (England and Wales)

ELLERGREEN HYDRO LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2016

ELLERGREEN HYDRO LTD

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ELLERGREEN HYDRO LTD

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ELLERGREEN HYDRO LTD FOR THE YEAR ENDED 30 SEPTEMBER 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Ellergreen Hydro Ltd for the year ended 30 September 2016 set out on pages 2 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the Board of Directors of Ellergreen Hydro Ltd, as a body, in accordance with the terms of our engagement letter dated 13 January 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Ellergreen Hydro Ltd and state those matters that we have agreed to state to the Board of Directors of Ellergreen Hydro Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ellergreen Hydro Ltd and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Ellergreen Hydro Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Ellergreen Hydro Ltd. You consider that Ellergreen Hydro Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Ellergreen Hydro Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Moore and Smalley LLP Chartered Accountants

Richard House
9 Winckley Square
Preston
PR1 3HP

9 February 2017

ELLERGREEN HYDRO LTD

ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2016

		2016		2015 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		5,091		7,830
Investments	2		134,853		134,853
			<u>139,944</u>		<u>142,683</u>
Current assets					
Stocks		-		87,719	
Debtors		180,946		60,011	
Cash at bank and in hand		49,619		217	
		<u>230,565</u>		<u>147,947</u>	
Creditors: amounts falling due within one year		<u>(75,512)</u>		<u>(57,542)</u>	
Net current assets			155,053		90,405
Total assets less current liabilities			<u>294,997</u>		<u>233,088</u>
Provisions for liabilities			(1,018)		-
			<u>293,979</u>		<u>233,088</u>
Capital and reserves					
Called up share capital	3		3,513		3,513
Share premium account			222,330		222,330
Profit and loss account			68,136		7,245
Shareholders' funds			<u>293,979</u>		<u>233,088</u>

ELLERGREEN HYDRO LTD

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 30 SEPTEMBER 2016

For the financial year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their 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.

Approved by the Board for issue on 7 February 2017

Mr M A J Cropper
Director

Mr C W N Crewdson
Director

Company Registration No. 06514230

ELLERGREEN HYDRO LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

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 January 2015).

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.

Work in progress is included for costs incurred for development of new Hydro Schemes.

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:

Plant and machinery	20% straight line
Fixtures, fittings & equipment	20% straight line

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 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 of its liabilities.

ELLERGREEN HYDRO LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2016**

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 October 2015	19,362	134,853	154,215
Additions	542	-	542
	<u>19,904</u>	<u>134,853</u>	<u>154,757</u>
At 30 September 2016	19,904	134,853	154,757
Depreciation			
At 1 October 2015	11,532	-	11,532
Charge for the year	3,281	-	3,281
	<u>14,813</u>	<u>-</u>	<u>14,813</u>
At 30 September 2016	14,813	-	14,813
Net book value			
At 30 September 2016	<u>5,091</u>	<u>134,853</u>	<u>139,944</u>
At 30 September 2015	<u>7,830</u>	<u>134,853</u>	<u>142,683</u>

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held Class	%
Participating interests			
Logan Gill Hydroelectric Ltd	England and Wales	Ordinary Shares	36.00

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

		Capital and reserves 2016 £	Profit/(loss) for the year 2016 £
	Principal activity		
Logan Gill Hydroelectric Ltd	Construction	<u>845,178</u>	<u>118,492</u>

3 Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
351,300 Ordinary Shares of 1p each	<u>3,513</u>	<u>3,513</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.