

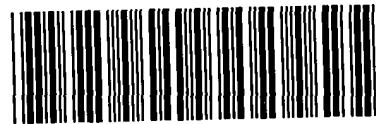
**REGISTERED NUMBER: 07835461 (England and Wales)**

**Abbreviated Accounts for the Year Ended 31 March 2014**

**for**

**Bodmin Solar Limited**

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COMPANIES HOUSE

**Bodmin Solar Limited (Registered number: 07835461)**

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for the Year Ended 31 March 2014**

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**Bodmin Solar Limited**

**Company Information  
for the Year Ended 31 March 2014**

**DIRECTORS:**

P V Verzhbitskiy  
M J Slendebroek

**SECRETARY:**

Temple Secretarial Limited

**REGISTERED OFFICE:**

16 Old Bailey  
London  
EC4M 7EG

**REGISTERED NUMBER:**

07835461 (England and Wales)

**AUDITORS:**

Rawlinson & Hunter Audit LLP  
Chartered Accountants  
and Statutory Auditor  
Eighth Floor 6 New Street Square  
New Fetter Lane London  
EC4A 3AQ

**Report of the Independent Auditors to  
Bodmin Solar Limited  
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Bodmin Solar Limited for the year ended 31 March 2014 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**

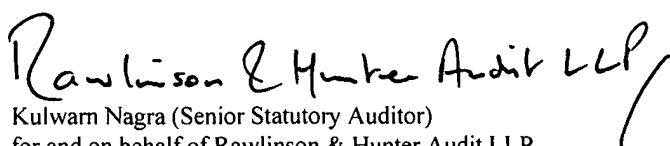
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated 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.



Kulwam Nagra (Senior Statutory Auditor)  
for and on behalf of Rawlinson & Hunter Audit LLP  
Chartered Accountants  
and Statutory Auditor  
Eighth Floor 6 New Street Square  
New Fetter Lane London  
EC4A 3AQ

Date: 13 October 2014

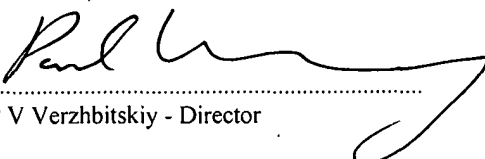
**Bodmin Solar Limited (Registered number: 07835461)**

**Abbreviated Balance Sheet  
31 March 2014**

	Notes	31.3.14 £	31.3.13 £
<b>FIXED ASSETS</b>			
Tangible assets	2	7,019,990	7,365,392
<b>CURRENT ASSETS</b>			
Debtors		213,870	129,842
Cash at bank		82,110	112,999
		<u>295,980</u>	<u>242,841</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(46,931)</u>	<u>(2,663,240)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>249,049</u>	<u>(2,420,399)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,269,039	4,944,993
<b>CREDITORS</b>			
Amounts falling due after more than one year		<u>(2,069,781)</u>	<u>-</u>
<b>NET ASSETS</b>		<u><u>5,199,258</u></u>	<u><u>4,944,993</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	5,500,001	5,500,001
Profit and loss account		<u>(300,743)</u>	<u>(555,008)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>5,199,258</u></u>	<u><u>4,944,993</u></u>

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 13 October 2014 and were signed on its behalf by:

  
P V Verzhbitskiy - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2014**

**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).

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**Going concern**

The financial statements have been prepared under the going concern concept. The parent company has indicated that it will provide such support as is necessary to enable the company to meet its liabilities as they fall due for the foreseeable future and at least 12 months from the date of signature of the financial statements.

**Turnover**

Turnover, which is stated net of value added tax, represents the value of electricity sales supplied in the period being amounts invoiced to third parties and amounts accrued for electricity generated but not yet invoiced at the end of the period.

**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 of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery - 4% - 10% per annum on a straight line basis

**Deferred tax**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

**Operating leases**

Rentals payable under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2014**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2013	
and 31 March 2014	7,635,938
<b>DEPRECIATION</b>	
At 1 April 2013	270,546
Charge for year	345,402
At 31 March 2014	615,948
<b>NET BOOK VALUE</b>	
At 31 March 2014	7,019,990
At 31 March 2013	7,365,392

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.14 £	31.3.13 £
5,500,001	Ordinary	£1	5,500,001	5,500,001

**4. PARENT UNDERTAKING**

The parent undertaking of the company is Helianthe Holdings BV, a company incorporated in the Netherlands.