

REGISTERED NUMBER: 08000080 (England and Wales)

Callington Solar Park Limited
Directors' Report and
Financial Statements for the Year Ended 31 December 2019



Callington Solar Park Limited (Registered number: 08000080)

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for the Year Ended 31 December 2019**

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Callington Solar Park Limited

**Company Information
for the Year Ended 31 December 2019**

DIRECTORS:

J M Alfonso
J M Thesiger

REGISTERED OFFICE:

2nd Floor
13 Berkeley Street
London
W1J 8DU

REGISTERED NUMBER:

08000080 (England and Wales)

BANKERS:

Lloyds Bank Plc
1 Legg St
Chelmsford
Essex
CM1 1JS

**Directors' Report
for the Year Ended 31 December 2019**

The directors present their report with the financial statements of the Company for the year ended 31 December 2019.

PRINCIPAL ACTIVITY

Callington Solar Park Limited's principal activity is the management and operation of a utility-scale solar PV asset in the UK with the purpose making a positive and significant impact on the causes of climate change.

RESULTS AND DIVIDENDS

The operating profit for the year was £451,245 (2018: profit of £351,091). Dividends of £nil (2018: £nil) were paid during the year.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2019 to the date of this report.

J M Alfonso
J M Thesiger

GOING CONCERN

The directors believe that the Company is well placed to manage its business risks successfully. Having reviewed the Company's current position and cash flow projections, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The directors have reviewed the potential impact of COVID-19 on the business and do not consider there to be a significant impact on the long-term activities of the Company. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

DIRECTORS INDEMNITY

The directors of the company are indemnified under a directors and officers liability insurance policy for losses or advancement of defence costs as a result of a legal action brought for alleged wrongful acts in their capacity as directors and officers of the company. The indemnity was in force during the financial year and at the date of approval of these financial statements.

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

ON BEHALF OF THE BOARD:



.....
J M Alfonso - Director

Date: 29 June 2020

**Directors' Responsibilities Statement
for the Year Ended 31 December 2019**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- state whether applicable United Kingdom Accounting Standards, comprising FRS 102 Section 1A, have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The directors are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Income Statement
for the Year Ended 31 December 2019**

	Notes	2019 £	2018 £
TURNOVER	4	945,258	828,083
Administrative expenses		(494,013)	(476,992)
OPERATING PROFIT	5	451,245	351,091
Interest receivable and similar income	6	1,194	819
Interest payable and similar expenses	7	(457,820)	(472,958)
LOSS BEFORE TAXATION		(5,381)	(121,048)
Tax on loss	8	(80,917)	(61,621)
LOSS FOR THE FINANCIAL YEAR		<u>(86,298)</u>	<u>(182,669)</u>

Callington Solar Park Limited (Registered number: 08000080)

**Balance Sheet
31 December 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	9	5,769,327	6,003,920
CURRENT ASSETS			
Debtors: amounts falling due within one year	10	124,129	118,755
Debtors: amounts falling due after more than one year	10	-	40,416
Cash at bank		229,801	192,009
		<u>353,930</u>	<u>351,180</u>
CREDITORS			
Amounts falling due within one year	11	(6,348,319)	(6,627,562)
NET CURRENT LIABILITIES		<u>(5,994,389)</u>	<u>(6,276,382)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(225,062)	(272,462)
PROVISIONS FOR LIABILITIES	13	(770,596)	(636,898)
NET LIABILITIES		<u>(995,658)</u>	<u>(909,360)</u>
CAPITAL AND RESERVES			
Called up share capital	14	100	100
Accumulated losses		(995,758)	(909,460)
		<u>(995,658)</u>	<u>(909,360)</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

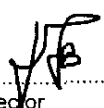
The members have not required the Company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the Company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the Company.

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

The financial statements were approved by the Board of Directors on 29 June 2020 and were signed on its behalf by:


.....
J M Alfonso - Director

The notes on pages 6 to 14 form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2019**

1. GENERAL INFORMATION

Callington Solar Park Limited is a private limited company incorporated and domiciled in England and Wales. The address of the company's registered office is 2nd Floor, 13 Berkeley Street, London, W1J 8DU.

The principal activities of the company are the management and operation of a utility-scale solar PV asset in the UK with the purpose making a positive and significant impact on the causes of climate change. The principal accounting policies adopted by the company are set out in note 2.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in the functional currency of the Company, Pound Sterling (£), as this is the currency of the primary economic environment in which the Company operates. The financial statements are rounded to the nearest pound, except where otherwise indicated.

The Company is limited by shares and incorporated in England. The address of the registered office is given in the company information page of these financial statements.

The Company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A;

- the requirements of Section 6 Statement of Changes in Equity and Statement of Income and Retained Earnings;
- the requirements of Section 7 Statement of Cash Flows; and
- the requirements of Section 33 Related Party Disclosures.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Going Concern

The directors believe the company is well placed to manage its business risks successfully. Having reviewed the Company's current position and cash flow projections, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

Revenue

Revenue represents income from the generation of energy from an operational solar park during the period.

Revenue is measured as the fair value of the consideration received or receivable. The fair value of the consideration excludes trade discounts, volume rebates and other sales taxes. Turnover is recognised when persuasive evidence of an arrangement exists, electricity has been generated and transmitted to the grid, the price of electricity is fixed or determinable and the recoverability of the resulting receivable is reasonably assured. Any uninvoiced income is accrued in the period in which it has been generated.

Revenue is stated net of value added tax and is generated entirely within the United Kingdom.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2019**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and any provision for impairment losses. Cost comprises the aggregate amount paid and the fair value of any other consideration given to acquire the asset and includes costs directly attributable to making the asset capable of operating as intended.

Tangible fixed assets are depreciated to their estimated residual values on a straight-line basis, over their expected useful lives as follows:

Solar PV assets	- over 25 years
Inverters	- over 15 years
Other Fixed Assets	- over 4 years

The depreciation methods, estimated remaining useful lives and residual values are reviewed at each reporting date, taking account of technological innovations and asset management programmes. A change resulting from the review is treated as a change in accounting estimate. The depreciation expense is recognised in the income statement.

Depreciation commences when the asset is available for use.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2019**

2. ACCOUNTING POLICIES - continued

Decommissioning provision

Liabilities for decommissioning costs are recognised when the Company has an obligation to dismantle and remove the Solar PV equipment and to restore the land on which it is located. Liabilities may arise upon construction of such facilities, upon acquisition or through a subsequent change in legislation or regulations. The amount recognised is the estimated present value of expenditure determined in accordance with local conditions and requirements. A corresponding tangible item of property, plant and equipment equivalent to the provision is also created.

Any changes in the present value of the estimated expenditure is added to or deducted from the cost of the assets to which it relates. The adjusted depreciable amount of the asset is then depreciated prospectively over its remaining useful life. The unwinding of the discount on the decommissioning provision is included as a finance cost.

Financial instruments

The company has chosen to adopt the Sections 11 and 12 of FRS 102 in respect of financial instruments. The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors or creditors, loans from banks and other third parties, loans to or from related parties and investments in non-puttable ordinary shares.

i. Financial Assets

Basic financial assets, including trade and other receivables, and cash and bank balances, are initially recognised at transaction price.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the income statement.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when:

- (a) the contractual rights to the cash flows from the asset expire or are settled; or
- (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party; or
- (c) control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

ii. Financial Liabilities

Basic financial liabilities, including trade and other payables, bank loans, and loans from fellow group companies, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Debt instruments (other than those wholly repayable or receivable within one year) are subsequently carried at amortised cost, using the effective interest rate method. Debt instruments that are payable or receivable within one year are subsequently measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

iii. Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Operating leases

Rentals payable under operating leases are based on the level of income received during the period and are charged to the Income Statement on an accruals basis.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2019**

2. ACCOUNTING POLICIES - continued

Interest payable

Interest payable on loans is charged to the Income Statement on an accruals basis.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand.

Equity

Equity comprises the following

- "Share capital" represents the nominal value of ordinary equity shares.
- "Accumulated losses" include all current results as disclosed in the statement of profit and loss.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements in conformity with FRS 102 requires the management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

The most critical accounting policies and estimates in determining the financial condition and results of the company are those requiring a greater degree of subjective or complete judgement. These relate to:

- Decommissioning provision

The Company has recognised a provision for decommissioning obligations associated with its solar park. In determining the fair value of the provision, assumptions and estimates are made in relation to discount rates, the expected cost to dismantle and remove the plant from the site and the expected timing of those costs.

- Revenue relating to the accrued income for ROCS

The number of Renewable Obligation Certificates ("ROC's") are calculated each month based on the net number of mega-watts of power exported. The ROC price is fixed for each Compliance Period ("CP") which runs from 1 April to 31 March and is published in advance by Ofgem. The ROC recycle price is subject to market forces and is not published by Ofgem until September following the accounting year end. Management have adopted the policy of recognising ROC Recycle revenue once on an annual basis, at a time when the price can be reliably estimated (typically when there is public information on the key drivers of the price, including ROCs supplied and energy demand). For the year ended 31 December 2019, no ROC recycle revenue has been accrued in respect of ROC's generated for CP18 (1 April 2019 to 31 December 2019) as management has determined that this cannot be reliably measured given that the ROC recycle price is published post September the year after. This revenue (if any) will be recognised in the following accounting year when the price is confirmed.

- Deferred taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2019**

4. TURNOVER

Revenue recognised in the income statement is analysed as follows:

	2019	2018
	£	£
Energy generation	945,258	828,083

All revenue arose in the United Kingdom and is stated net of VAT and other similar taxes.

5. OPERATING PROFIT

The operating loss is stated after charging:

	2019	2018
	£	£
Depreciation	315,893	318,765
Management costs	72,345	73,616
Rent and land costs	66,809	61,638

Remuneration

There were no employees or staff costs for the year ended 31 December 2019 nor for the year ended 31 December 2018.

For the current and prior year, the directors were employed by, and received all emoluments from other Oxygen House Group undertakings

6. INTEREST RECEIVABLE AND SIMILAR INCOME

	2019	2018
	£	£
Interest income	1,194	819

7. INTEREST PAYABLE AND SIMILAR EXPENSES

	2019	2018
	£	£
Loan from group undertakings	445,923	461,348
Unwinding of discount on provision	11,897	11,610
	457,820	472,958

8. TAX ON LOSS

(a) Income tax on loss on ordinary activities

Income tax charged in the statement of profit or loss:

	2019	2018
	£	£
Current tax:		
UK Corporation tax on the loss for the year	-	-
Deferred tax:		
Current year	94,372	68,955
Adjustment in respect of previous years	(3,521)	(75)
Effect of changes in tax rates	(9,934)	(7,259)
	80,917	61,621

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

(b) Reconciliation of the total income tax charge

The income tax expense in the statement of profit or loss for the period differs from the standard rate of corporation tax in the UK of 19.00% (2018: 19.00%). The differences are reconciled below:

	2019 £	2018 £
Loss before taxation	(5,381)	(121,048)
Loss before taxation multiplied by standard rate of corporation tax in the UK of 19.00% (2018: 19.00%)	(1,022)	(22,999)
Effects of:		
Adjustments in respect of prior years	(3,521)	(75)
Tax effect of non-deductible items	11,803	10,976
Rate change adjustment on current year	(9,934)	(7,259)
Group relief/other reliefs	83,591	80,978
Total tax charge for the year	80,917	61,621

9. TAX ON LOSS (continued)

(c) Factors that may affect future tax charges

A reduction in the UK corporation tax rate from 20% to 19% took effect from 1 April 2017. A further reduction from 19% to 17% was subsequently enacted in September 2016 and is due to take effect from 1 April 2020. However the 2020 Finance Bill published after the year end on the 19th March 2020 retains the corporation tax rate at 19% for financial years beginning 1 April 2020 and 1 April 2021. As deferred tax assets and liabilities are measured at the tax rates that are expected to apply in periods of reversal, the company has stated all deferred tax closing balances using a rate of 19%.

(d) Deferred tax

The deferred tax included in the balance sheet is as follows:

	2019 £	2018 £
Deferred tax liability/(asset):		
Provision at start of year	(40,416)	(102,037)
Adjustment in respect of prior years	(3,521)	(75)
Deferred tax charge to Income Statement for the year	84,438	61,696
	40,501	(40,416)
	2019 £	2018 £
Accelerated capital allowances	40,501	(40,416)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

9. TANGIBLE FIXED ASSETS

	Solar PV assets £	Inverters £	Other assets £	Totals £
Cost				
At 1 January 2019	7,069,511	485,020	11,848	7,566,379
Change to decommissioning asset	81,300	-	-	81,300
At 31 December 2019	7,150,811	485,020	11,848	7,647,679
Depreciation				
At 1 January 2019	1,390,623	160,345	11,491	1,562,459
Charge for year	283,201	32,335	357	315,893
At 31 December 2019	1,673,824	192,680	11,848	1,878,352
Net book value				
At 31 December 2019	5,476,987	292,340	-	5,769,327
At 31 December 2018	5,678,888	324,675	357	6,003,920

10. DEBTORS

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	54,753	56,534
Other debtors	69,376	62,221
	<u>124,129</u>	<u>118,755</u>
Amounts falling due after more than one year:		
Deferred tax	-	40,416
Aggregate amounts	<u>124,129</u>	<u>159,171</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Loans from group undertakings	6,155,730	6,523,603
Trade payables	15,959	2,236
VAT	130,069	51,509
Accrued expenses	46,561	50,214
	<u>6,348,319</u>	<u>6,627,562</u>

The loan from group undertakings is unsecured, attracts interest at 7%, and is repayable on demand.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2019

12. **LEASING AGREEMENTS**

Obligations under operating leases

As at 31 December 2019 the Company has future minimum rentals payable under non-cancellable operating leases as follows:

	2019 £	2018 £
Land and buildings		
Not later than one year	38,198	37,292
After one year but not more than five years	160,587	149,170
After five years	903,041	745,339
	<u>1,101,826</u>	<u>931,801</u>

13. **PROVISIONS FOR LIABILITIES**

	2019 £	2018 £
Decommissioning Provision	730,095	636,898
Deferred Tax Provision	40,501	-
	<u>770,596</u>	<u>636,898</u>

Decommissioning Provision

	2019 £	2018 £
At 1 January	636,898	627,706
Change in estimate	81,300	(2,418)
Unwinding of discount and changes in discount rate	11,897	11,610
At 31 December	<u>730,095</u>	<u>636,898</u>

A provision has been recognised for decommissioning costs associated with the solar park. The company is committed to decommissioning the site at the end of the lease term.

Deferred Tax

	2019 £	2018 £
Asset at start of year	(40,416)	(102,037)
Adjustment in respect of prior years	(3,521)	(75)
Deferred tax charge to statement of profit and loss	84,438	61,696
Provision / (Asset) at end of year	<u>40,501</u>	<u>(40,416)</u>

14. **CALLED UP SHARE CAPITAL**

	No.	2019 £	No.	2018 £
Allocated, called up and fully paid				
Ordinary shares of £0.01 each	10,000	<u>100</u>	10,000	<u>100</u>

15. **CONTINGENT LIABILITIES**

There were no contingent liabilities at the balance sheet date (2018: none).

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2019**

16. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

17. POST BALANCE SHEET EVENTS

The outbreak of COVID-19 in January 2020 is considered to be a non-adjusting post balance sheet event.

The directors have reviewed the potential impact of the pandemic on the business, and do not consider there to be a significant impact on the long-term activities of the Company. The Company will continue to operation and manage the solar PV asset, with limited disruption expected as a result of the outbreak. It is anticipated the Company will continue to receive support from its parent company, and the directors have a reasonable expectation that the group has adequate resources to continue in operation for the foreseeable future.

The directors consider there to be no significant long-term impact of COVID-19 on the ability of the company to continue as a going concern.

18. ULTIMATE CONTROLLING PARTY

The company's immediate parent undertaking is Low Carbon Solar Holding 2 Limited. The ultimate parent undertaking and controlling party at 31 December 2019 is Oxygen House Group Limited, a Limited Company incorporated in England and Wales.

The ultimate controlling party is Dr M Dixon.

The smallest group in which the company is consolidated and which publishes consolidated financial statements is Low Carbon Solar holding 1 Limited, whose financial statements can be obtained from 2nd Floor, 13 Berkeley Street, London, W1J 8DU.

The largest group in which the company is consolidated and which publishes consolidated financial statements is Oxygen House Group Limited, whose accounts can be obtained from Oxygen House Group Limited, Oxygen House, Grenadier Road, Exeter Business Park, Exeter, EX1 3LH.

Callington Solar Park Limited (Registered number: 08000080)

Notes wholly REPLACED
and/or accounting policies totally IGNORED
and/or accounting policies with text REPLACED
by user's choice on client screen entries
for the Year Ended 31 December 2019

The following notes have been REPLACED completely by user entries.

TURNOVER
OPERATING PROFIT
TAX ON LOSS
TANGIBLE FIXED ASSETS
OPERATING LEASES
PROVISIONS FOR LIABILITIES
CALLED UP SHARE CAPITAL

None of the standard accounting policies has been ignored.

The following standard accounting policies have been REPLACED completely by user entries.

REVENUE
TANGIBLE FIXED ASSETS

PLEASE CHECK THAT THESE CHOICES ARE CORRECT - all changes that would automatically be made to notes generated by IRIS as a result of posting amendments etc WILL NOT BE AMENDED where REPLACEMENT notes have been selected.

Callington Solar Park Limited (Registered number: 08000080)

**Non-Mandatory Notes
for the Year Ended 31 December 2019**

The following data screen has been completed by user entry resulting in the relevant note appearing within the financial statements. However, it is not required in accordance with The Companies, Partnerships and Groups (Accounts and Reports) Regulations 2015.

GENERAL INFORMATION

PLEASE CHECK THAT THIS ENTRY IS CORRECT.