

**APUS ENERGY LIMITED**

**ABBREVIATED ACCOUNTS  
FOR THE PERIOD ENDED 31 MARCH 2015**

WEDNESDAY



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A17

23/12/2015

#363

COMPANIES HOUSE

## **APUS ENERGY LIMITED**

### **INDEPENDENT AUDITOR'S REPORT TO APUS ENERGY LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Apus Energy Limited for the period ended 31 March 2015 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 Auditor's 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 AUDITOR**

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.

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 are properly prepared.

#### **OPINION ON FINANCIAL STATEMENTS**

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 on pages 2 to 4 have been properly prepared in accordance with the regulations made under that section.



Alan Poole BA (Hons) FCA (Senior Statutory Auditor)

for and on behalf of

**James Cowper Kreston**

Chartered Accountants and Statutory Auditor

3 Wesley Gate  
Queen's Road  
Reading  
Berkshire  
RG1 4AP

Date:

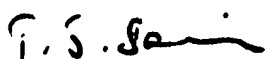
21<sup>st</sup> December 2015

**APUS ENERGY LIMITED**  
**REGISTERED NUMBER: 09153837**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2015**

	Note	2015 £000	£000
<b>FIXED ASSETS</b>			
Investments	2		-
<b>CURRENT ASSETS</b>			
Debtors		1,040	
Cash at bank		580	
		<u>1,620</u>	
<b>CREDITORS: amounts falling due within one year</b>		<u>(168)</u>	
<b>NET CURRENT ASSETS</b>			<u>1,452</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,452</u>
<b>CREDITORS: amounts falling due after more than one year</b>			<u>(1,340)</u>
<b>NET ASSETS</b>			<u>112</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3		-
Profit and loss account			<u>112</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>112</u>

The abbreviated accounts, which have been prepared in accordance with the provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:



**Mr T Senior**  
 Director

Date: 15.xvi.15

The notes on pages 3 to 4 form part of these financial statements.

## **APUS ENERGY LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2015**

#### **1. ACCOUNTING POLICIES**

##### **1.1 Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with applicable accounting standards.

The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

##### **1.2 Cash flow**

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

##### **1.3 Turnover**

Turnover comprises revenue recognised by the company for development services provided during the period. Revenue is recognised, in full, on completion of the relevant milestone that gives the company the right to invoice and collect its fees. This is the point at which the directors consider the service to be delivered and the right to revenue to accrue to the company.

##### **1.4 Investments**

Investments held as fixed assets are shown at cost less provision for impairment.

#### **2. FIXED ASSET INVESTMENTS**

##### **Subsidiary undertakings**

The following were subsidiary undertakings of the company:

<b>Name</b>	<b>Class of shares</b>	<b>Holding</b>
Bury Power Limited	Ordinary A	100 %
Clyne Power Limited	Ordinary A	100 %
Culvery Power Limited	Ordinary A	100 %
Marden Power Limited	Ordinary A	100 %
Ogmore Power Limited	Ordinary A	100 %
Redlake Power Limited	Ordinary A	100 %
Wolverhampton Power Limited	Ordinary A	100 %
Tillingham Power Limited	Ordinary A	100 %
Larigan Power Limited	Ordinary A	100 %
Harbourne Power Limited	Ordinary A	100 %
Selby Power Limited	Ordinary A	100 %

All of the above subsidiaries were dormant at the period end.

**APUS ENERGY LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD ENDED 31 MARCH 2015**

**3. SHARE CAPITAL**

**2015  
£000**

**Allotted, called up and fully paid**

1 Ordinary A share of £1

1 Ordinary B share of £1

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