

Abbreviated Unaudited Accounts
for the Year Ended 30 November 2016
for
AAT Wind Energy Limited

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for the Year Ended 30 November 2016**

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AAT Wind Energy Limited

**Company Information
for the Year Ended 30 November 2016**

DIRECTOR: E B Devlin

REGISTERED OFFICE: Unit 41F
Green Street
Ayr
KA8 8BQ

REGISTERED NUMBER: SC368902 (Scotland)

ACCOUNTANTS: Campbell Dallas LLP
Chartered Accountants
Titanium 1
King's Inch Place
Renfrew
PA4 8WF

AAT Wind Energy Limited (Registered number: SC368902)

Abbreviated Balance Sheet
30 November 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		271,004		185,374
CURRENT ASSETS					
Stocks		77,704		28,364	
Debtors		554,954		240,293	
Cash at bank and in hand		<u>82,699</u>		<u>10,227</u>	
		715,357		278,884	
CREDITORS					
Amounts falling due within one year		<u>640,596</u>		<u>266,346</u>	
NET CURRENT ASSETS			<u>74,761</u>		<u>12,538</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			345,765		197,912
CREDITORS					
Amounts falling due after more than one year			(129,450)		(98,121)
PROVISIONS FOR LIABILITIES			<u>(34,719)</u>		<u>-</u>
NET ASSETS			<u>181,596</u>		<u>99,791</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>181,595</u>		<u>99,790</u>
SHAREHOLDERS' FUNDS			<u>181,596</u>		<u>99,791</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The notes form part of these abbreviated accounts

AAT Wind Energy Limited (Registered number: SC368902)

Abbreviated Balance Sheet - continued
30 November 2016

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 director on 29 August 2017 and were signed by:

E B Devlin - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 November 2016

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 January 2015).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Work in progress

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is provided at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset. Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 November 2016

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2015	299,210
Additions	164,679
At 30 November 2016	<u>463,889</u>
DEPRECIATION	
At 1 December 2015	113,836
Charge for year	79,049
At 30 November 2016	<u>192,885</u>
NET BOOK VALUE	
At 30 November 2016	<u>271,004</u>
At 30 November 2015	<u>185,374</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
1	Ordinary	1	<u>1</u>	<u>1</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.