

REGISTERED NUMBER: SC413293 (England and Wales)

Abbreviated Unaudited Accounts

for the Period

16 December 2011 to 31 December 2012

for

KLARET HYDRO LIMITED

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for the Period 16 December 2011 to 31 December 2012**

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KLARET HYDRO LIMITED

Company Information
for the Period 16 December 2011 to 31 December 2012

DIRECTORS:

T G Birley
I K McNeill
D Young

SECRETARY:

WDM

REGISTERED OFFICE:

c/o WDM
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

REGISTERED NUMBER:

SC413293 (England and Wales)

ACCOUNTANTS:

WDM
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

KLARET HYDRO LIMITED (REGISTERED NUMBER: SC413293)

**Abbreviated Balance Sheet
31 December 2012**

	Notes	£
CURRENT ASSETS		
Cash at bank and in hand		1,094
CREDITORS		
Amounts falling due within one year		<u>(3,000)</u>
NET CURRENT LIABILITIES		<u>(1,906)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(1,906)</u>
CAPITAL AND RESERVES		
Called up share capital	2	100
Profit and loss account		<u>(2,006)</u>
SHAREHOLDERS' FUNDS		<u>(1,906)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2012.

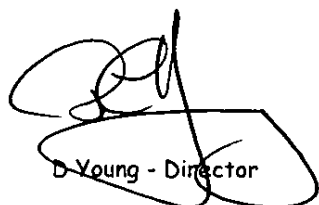
The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2012 in accordance with Section 476 of the Companies Act 2006.

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 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 16 July 2013 and were signed on its behalf by:


D. Young - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Period 16 December 2011 to 31 December 2012

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).

Turnover

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

Deferred tax

Provision is made for deferred taxation in so far as a liability or asset arose as a result of transactions that had occurred by the balance sheet date and gave rise to an obligation to pay more tax in the future, or a right to pay less tax in the future with the following exception: Deferred tax assets are recognised only to the extent that the Directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	1	<u><u>100</u></u>

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Klaret Hydro Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Klaret Hydro Limited for the period ended 31 December 2012 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes 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 of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Klaret Hydro Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Klaret Hydro Limited and state those matters that we have agreed to state to the Board of Directors of Klaret Hydro Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Klaret Hydro Limited 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 loss of Klaret Hydro Limited. You consider that Klaret Hydro Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Klaret Hydro Limited. 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.



WDM
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

16 July 2013