REGISTERED NUMBER: SC448296 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2016

FOR

WIND HARVEST DEVELOPMENTS LIMITED

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for the year ended 30 April 2016

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WIND HARVEST DEVELOPMENTS LIMITED (REGISTERED NUMBER: SC448296)

ABBREVIATED BALANCE SHEET
30 April 2016

	Notes	30.4.16 £	£	30.4.15 £	£
FIXED ASSETS					
Investments	2		140,000		140,000
CURRENT ASSETS					
Work in progress		88,411		189,968	
Debtors		1,506		882	
Cash at bank and in hand		1,536		2,352	
		91,453		193,202	
CREDITORS					
Amounts falling due within one year		267,477		362,880	
NET CURRENT LIABILITIES			(176,024)		(169,678)
TOTAL ASSETS LESS CURRENT LIABILITIES			(36,024)		(29,678)
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			(36,124)		(29,778)
SHAREHOLDERS' FUNDS			(36,024)		(29,678)

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 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 26 January 2017 and were signed on its behalf by:

S P Tribe - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 30 April 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
As at 30 April 2016 the company's liabilities exceeded assets by £36,024 (2015 - £29,678). The company expects to receive funds in March 2017 from the sale of its shareholding in its subsidiary. Until then the shareholders will continue to provide working capital support to the company as required. On this basis, the directors consider it appropriate to prepare the financial accounts on the going concern basis.

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).

Preparation of consolidated financial statements
The financial statements contain information about Wind Harvest Developments Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

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.

Investments
Fixed asset investments are stated at cost less any provision for impairment.

2. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 May 2015 and 30 April 2016	140,000
NET BOOK VALUE	
At 30 April 2016	140,000
At 30 April 2015	140,000

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Lochend Wind Energy Limited
Nature of business: Renewable energy developer

Class of shares:	% holding
Ordinary	95.00

	31.12.15 £	31.12.14 £
Aggregate capital and reserves	(2,148)	(194)
Loss for the year	(1,954)	(294)

continued...

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 30 April 2016

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.16 £	30.4.15 £
50	Energy Share	£1	50	50
50	Wind Harvest Share	£1	50	50
			100	100

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.