REGISTERED NUMBER: SC448296 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2017

FOR

WIND HARVEST DEVELOPMENTS LIMITED

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for the year ended 30 April 2017

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WIND HARVEST DEVELOPMENTS LIMITED

COMPANY INFORMATION
for the year ended 30 April 2017

DIRECTORS:	N Hammond S P Tribe D Jazukevicius V Nortkus
REGISTERED OFFICE:	Corrary Farm Glenelg Kyle of Lochalsh Ross-shire IV40 8JX
REGISTERED NUMBER:	SC448296 (Scotland)
ACCOUNTANTS:	Haines Watts Chartered Accountants Q Court 3 Quality Street Edinburgh EH4 5BP

WIND HARVEST DEVELOPMENTS LIMITED (REGISTERED NUMBER: SC448296)

BALANCE SHEET
30 April 2017

	Notes	30.4.17 £	£	30.4.16 £	£
FIXED ASSETS					
Investments	4		-		140,000
CURRENT ASSETS					
Work in progress		-		88,411	
Debtors	5	1,645,527		1,506	
Cash at bank and in hand		646		1,536	
		1,646,173		91,453	
CREDITORS					
Amounts falling due within one year	6	369,321		267,477	
NET CURRENT ASSETS/(LIABILITIES)			1,276,852		(176,024)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,276,852		(36,024)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			1,276,752		(36,124)
SHAREHOLDERS' FUNDS			1,276,852		(36,024)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 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 and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 31 January 2018 and were signed on its behalf by:

S P Tribe - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 April 2017

1. STATUTORY INFORMATION

Wind Harvest Developments Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

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

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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 .

4. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 May 2016	140,000
Disposals	(140,000)
At 30 April 2017	-
NET BOOK VALUE	
At 30 April 2017	-
At 30 April 2016	140,000

During the year the company sold its shareholding in Lochend Wind Energy Ltd. The consideration receivable is included in 'Other debtors'.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.17 £	30.4.16 £
Other debtors	1,645,527	1,506

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2017

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.17	30.4.16
	£	£
Trade creditors	7,403	13,444
Taxation and social security	18,705	-
Other creditors	343,213	254,033
	369,321	267,477

7. RELATED PARTY DISCLOSURES

S P Tribe
Director

Included in 'Other creditors' is an amount of £1,000 (2016 - £1,000) due by the company to the director. This loan is interest free and has no fixed terms of repayment.

8. ULTIMATE CONTROLLING PARTY

The company is under the control of the directors. No individual director has overall control.

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.