REGISTERED NUMBER: SC511362 (Scotland)

Abbreviated Unaudited Accounts

for the Period 22 July 2015 to 31 December 2016

for

Arran Hydro Limited

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for the Period 22 July 2015 to 31 December 2016

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Company Information
for the Period 22 July 2015 to 31 December 2016

DIRECTORS:	N J McGeoch I W McGeoch M R McKimmie
REGISTERED OFFICE:	Caledonia House 5 Inchinnan Drive Inchinnan Renfrew Renfrewshire PA4 9AF
REGISTERED NUMBER:	SC511362 (Scotland)
ACCOUNTANTS:	Douglas Home & Co Ltd Chartered Accountants 47-49 The Square Kelso Roxburghshire TD5 7HW

Abbreviated Balance Sheet
31 December 2016

	Notes	£	£
FIXED ASSETS			
Investments	2		1,515,000
CURRENT ASSETS			
Debtors		33,999	
Cash at bank		400	
		34,399	
CREDITORS			
Amounts falling due within one year		82,006	
NET CURRENT LIABILITIES			(47,607)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,467,393
CAPITAL AND RESERVES			
Called up share capital	3		1,451,890
Profit and loss account			15,503
SHAREHOLDERS' FUNDS			1,467,393

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 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 21 April 2017 and were signed on its behalf by:

N J McGeoch - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Period 22 July 2015 to 31 December 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The director has agreed not to withdraw funds owed to him by the company to the detriment of other creditors and the future operation of the business. The income from the company's investment in a hydro electric plant commenced in August 2016 when the plant was commissioned. Income is expected to be considerably higher in future years and the directors are confident that future income will be sufficient to meet future the company's liabilities. The accounts have therefore been prepared on a 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).

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
Additions	1,515,000
At 31 December 2016	1,515,000
NET BOOK VALUE	
At 31 December 2016	1,515,000

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

Joint venture

Glenkiln Hydro LLP
Nature of business: Production of hydro electric power

	%
Class of shares:	holding
Share of profit	61.00

	31/12/16 £
Aggregate capital and reserves	2,456,699
Profit for the period	70,232

3. CALLED UP SHARE CAPITAL

Allotted and issued:

Number:	Class:	Nominal value:	£
1,451,890	Share capital 1	£1	1,451,890

continued...

Notes to the Abbreviated Accounts - continued
for the Period 22 July 2015 to 31 December 2016

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31 December 2016:

	£
I W McGeoch	
Balance outstanding at start of period	-
Amounts repaid	(69,000)
Balance outstanding at end of period	(69,000)

I.W.McGeogh has loaned the company £69,000. This loan is interest free and is repayable on demand.

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.