REGISTERED NUMBER: SC519682 (Scotland)

Abbreviated Unaudited Accounts

for the Period 6 November 2015 to 30 November 2016

for

Kilmac Energy (Finavon) Limited

Kilmac Energy (Finavon) Limited (Registered number: SC519682)

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for the Period 6 November 2015 to 30 November 2016

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Company Information
for the Period 6 November 2015 to 30 November 2016

DIRECTORS:	A McDonald R G Kilcullen D Ross
REGISTERED OFFICE:	Glendevon House Old Gallows Road Western Edge Perth Perthshire PH1 1QE
REGISTERED NUMBER:	SC519682 (Scotland)
ACCOUNTANTS:	Campbell Dallas LLP Chartered Accountants 5 Whitefriars Crescent Perth Perthshire PH2 0PA

Abbreviated Balance Sheet
30 November 2016

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		2,300,000
CURRENT ASSETS			
Debtors		129,905	
Cash at bank		901	
		130,806	
CREDITORS			
Amounts falling due within one year		1,789,618	
NET CURRENT LIABILITIES			(1,658,812)
TOTAL ASSETS LESS CURRENT LIABILITIES			641,188
RESERVES			
Revaluation reserve			636,543
Profit and loss account			4,645
			641,188

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

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 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 notes form part of these abbreviated accounts

continued...

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 Board of Directors on 6 September 2017 and were signed on its behalf by:

A McDonald - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover from generation of electricity and the associated feed in tariff is recognised at the contracted rate as electricity is generated.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Wind Turbine - 5% on cost

No depreciation has been charged on the wind turbine in the current period as a revaluation was carried out post year end and reflected in the accounts.

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. Deferred tax assets are recognised only to the extent that they will be realised.

2. TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
Additions	1,663,457
Revaluations	636,543
At 30 November 2016	2,300,000
NET BOOK VALUE	
At 30 November 2016	2,300,000

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.