

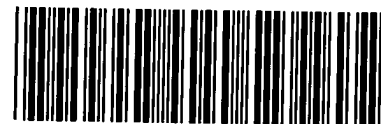
Company registration number: SC664607

High Nunton Solar Limited

Unaudited filleted abridged financial statements

30 June 2021

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High Nunton Solar Limited

**Directors report
Period ended 30 June 2021**

The directors present their report and the unaudited financial statements of the company for the period ended 30 June 2021.

Directors

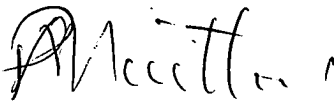
The directors who served the company during the period were as follows:

Robert Forbes Maitland
Daniel Robert Maitland
Samuel George Maitland
Timothy Evan Maitland

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 10 March 2022 and signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'R Maitland', with a small flourish at the end.

Robert Forbes Maitland
Director

High Nunton Solar Limited

**Report to the board of directors on the preparation of the
unaudited statutory financial statements of High Nunton Solar Limited
Period ended 30 June 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of High Nunton Solar Limited for the period ended 30 June 2021 which comprise the abridged statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the board of directors of High Nunton Solar Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of High Nunton Solar Limited and state those matters that we have agreed to state to the board of directors of High Nunton Solar Limited as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than High Nunton Solar Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that High Nunton Solar 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 High Nunton Solar Limited. You consider that High Nunton Solar 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 High Nunton Solar 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.

A J Innes

A J Innes
Chartered Accountants

65 High Street
Gatehouse of Fleet
Castle Douglas
DG7 2HS

10 March 2022

High Nunton Solar Limited

**Abridged statement of financial position
30 June 2021**

	Note	30/06/21 £	£
Current assets			
Debtors		47,538	
Cash at bank and in hand		7,422	
		<u>54,960</u>	
Creditors: amounts falling due within one year		(56,107)	
Net current liabilities			<u>(1,147)</u>
Total assets less current liabilities			<u>(1,147)</u>
Net liabilities			<u><u>(1,147)</u></u>
Capital and reserves			
Called up share capital			100
Profit and loss account			<u>(1,247)</u>
Shareholders deficit			<u><u>(1,147)</u></u>

For the period ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

All of the members of High Nunton Solar Limited have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the current year ending 30 June 2021 in accordance with Section 444(2A) of the Companies Act 2006.

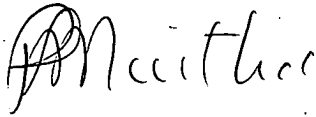
In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

The notes on page 5 form part of these financial statements.

High Nunton Solar Limited

Abridged statement of financial position (continued)
30 June 2021

These financial statements were approved by the board of directors and authorised for issue on 10 March 2022, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'R Maitland', with a stylized initial 'R'.

Robert Forbes Maitland
Director

Company registration number: SC664607

The notes on page 5 form part of these financial statements.

High Nunton Solar Limited

Notes to the financial statements Period ended 30 June 2021

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is High Nunton Solar Limited, Culraven Farmhouse, Borgue, Kirkcudbright, DG6 4SQ. The nature of the company's operations and principal activity is Solar farming.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.