Hallidays Hydropower Limited

Unaudited Abbreviated Accounts

30 April 2016

Chapman, Robinson and Moore Limited
Accountants and Registered Auditors
30 Bankside Court
Stationfields
Kidlington
Oxford
OX5 1JE
Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Hallidays Hydropower Limited for the year ended 30 April 2016

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Hallidays Hydropower Limited for the year ended 30 April 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation.

Chapman, Robinson & Moore Limited
Accountants
30 Bankside Court
Stationfields
Kidlington
Oxford
OX5 1JE

13 January 2017
Hallidays Hydropower Limited
Registered number: 08685505

Abbreviated Balance Sheet
as at 30 April 2016

<table>
<thead>
<tr>
<th>Notes</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>2</td>
<td>10,057</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>89,924</td>
<td>1,686</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>1,935</td>
<td>4,719</td>
</tr>
<tr>
<td></td>
<td></td>
<td>91,859</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td>(83,476)</td>
<td>(13,439)</td>
</tr>
<tr>
<td><strong>Net current assets/(liabilities)</strong></td>
<td>8,383</td>
<td>(7,034)</td>
</tr>
<tr>
<td><strong>Total assets less current liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>18,440</td>
<td>6,376</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due after more than one year</strong></td>
<td>(8,082)</td>
<td>(10,778)</td>
</tr>
<tr>
<td><strong>Net assets/(liabilities)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10,358</td>
<td>(4,402)</td>
</tr>
</tbody>
</table>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

H. Reilly Collins
Director
Approved by the board on 13 January 2017
Hallidays Hydropower Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2016

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Motor vehicles 25% reducing balance

Leasing and hire purchase commitments
Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets £

<table>
<thead>
<tr>
<th></th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
</tr>
<tr>
<td>At 1 May 2015</td>
<td>17,880</td>
</tr>
<tr>
<td>At 30 April 2016</td>
<td>17,880</td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
</tr>
<tr>
<td>At 1 May 2015</td>
<td>4,470</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>3,353</td>
</tr>
<tr>
<td>At 30 April 2016</td>
<td>7,823</td>
</tr>
<tr>
<td><strong>Net book value</strong></td>
<td></td>
</tr>
<tr>
<td>At 30 April 2016</td>
<td>10,057</td>
</tr>
<tr>
<td>At 30 April 2015</td>
<td>13,410</td>
</tr>
<tr>
<td>Share capital</td>
<td>Nominal value</td>
</tr>
<tr>
<td>--------------</td>
<td>--------------</td>
</tr>
<tr>
<td></td>
<td>Number</td>
</tr>
<tr>
<td>Allotted, called up and fully paid:</td>
<td></td>
</tr>
<tr>
<td>Ordinary shares</td>
<td>£1 each</td>
</tr>
</tbody>
</table>

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.