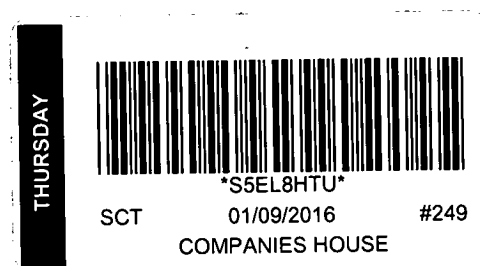


BARREL LAW WINDFARM LIMITED

Company registration number SC421454

Unaudited Financial Statements

For the year ended 31 December 2015



BARREL LAW WINDFARM LIMITED

Financial statements for the year ended 31 December 2015

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BARREL LAW WINDFARM LIMITED

Directors' report for the year ended 31 December 2015

The directors present their report and the financial statements of the company for the year ended 31 December 2015.

Principal activity

The company has been dormant, as defined in section 480 of the Companies Act 2006, throughout the period.

Directors

The directors who served during the year were:

J Ahn
A Hollinger
M Bockholt

Signed on behalf of the board

A Hollinger


Approved by the Board on 24.08.2016

BARREL LAW WINDFARM LIMITED

Directors' report for the year ended 31 December 2015

	Notes	Year ended 31 December 2015 £	Year ended 31 December 2014 £
Current assets			
Debtors		<u>10</u>	<u>10</u>
Net current assets		<u>10</u>	<u>10</u>
Total assets less current liabilities		<u>10</u>	<u>10</u>
Capital and reserves			
Called up share capital	2	<u>10</u>	<u>10</u>

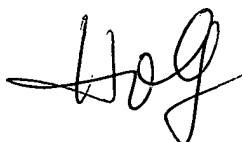
The company did not trade during the current or preceding period and has made neither a profit nor a loss, nor any other recognised gain or loss.

For the financial year ended 31 December 2015 the company was entitled to exemption from audit under section 480 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and if its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements were authorised for issue by the board of directors on 24.08.2016 and signed on its behalf by:

A Hollinger
Director



Company Registration No: SC421454

The notes on page 4 form part of these financial statements.

1 Accounting policies

Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with applicable accounting standards.

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement under applicable accounting standards.

Deferred taxation

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

A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on a non-discounted basis, at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with applicable accounting standards.

2 Called-up share capital

	Year to 31 December 2015	Year to 31 December 2014
	£	£
Allotted, called up and fully paid		
Equity shares:		
Ordinary shares of £1 each	<u>10</u>	<u>10</u>

3 Ultimate Parent Company

The immediate parent undertaking is ABO Wind UK Limited, a company incorporated in Scotland. The ultimate parent undertaking is ABO Wind AG, a company incorporated in Germany.