

**BARREL LAW WINDFARM LIMITED**

***Company registration number SC421454***

**Unaudited Financial Statements**

**For the year ended 31 December 2021**

THURSDAY



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29/09/2022

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COMPANIES HOUSE

# **BARREL LAW WINDFARM LIMITED**

## **Financial statements for the year ended 31 December 2021**

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## BARREL LAW WINDFARM LIMITED

### Directors' report for the year ended 31 December 2021

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The directors present their report and the financial statements of the company for the year ended 31 December 2021.

#### 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:

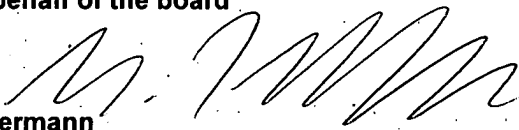
J Ahn

A Hollinger (resigned 20<sup>th</sup> May 2022)

Mario Kellermann (appointed 20<sup>th</sup> May 2022)

M Bockholt

#### Signed on behalf of the board



Marion Kellermann

Approved by the Board on 25/08/2022

**BARREL LAW WINDFARM LIMITED****Balance Sheet at 31 December 2021**

	Notes	Year ended 31 December 2021 £	Year ended 31 December 2020 £
<b>Current assets</b>			
Debtors		10	10
<b>Net current assets</b>		10	10
<b>Total assets less current liabilities</b>		10	10
<b>Capital and reserves</b>			
Called up share capital	2	10	10

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.

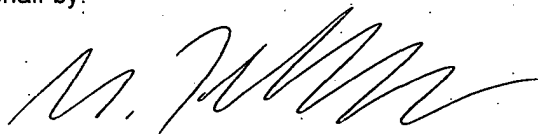
For the financial period ended 31 December 2021 the company was entitled to exemption from audit under section 480 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies 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 25/08/2022 and signed on its behalf by:

**Mario Kellermann**  
**Director**

**Company Registration No: SC421454**



# BARREL LAW WINDFARM LIMITED

## Notes to the financial statement for the year ended 31 December 2021

### 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 nondiscounted 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 2021	Year to 31 December 2020
	£	£
<b>Allotted, called up and fully paid Equity shares:</b>		
· 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.