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**BEN DRONAIG PROJECTS LIMITED**

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**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015**



**BEN DRONAIG PROJECTS LIMITED**  
**REGISTERED NUMBER: SC412398**

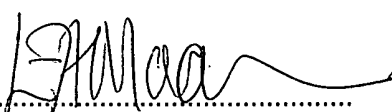
**ABBREVIATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2015**

	Note	£	2015 £	£	2014 £
<b>FIXED ASSETS</b>					
Investments	2		51		51
<b>CURRENT ASSETS</b>					
Debtors		956,700		234,600	
Cash at bank		139,441		5,907	
		<u>1,096,141</u>		<u>240,507</u>	
<b>CREDITORS:</b> amounts falling due within one year		<u>(1,215,846)</u>		<u>(312,828)</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(119,705)</u>		<u>(72,321)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(119,654)</u>		<u>(72,270)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		100		100
Profit and loss account			<u>(119,754)</u>		<u>(72,370)</u>
<b>SHAREHOLDERS' DEFICIT</b>			<u>(119,654)</u>		<u>(72,270)</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question 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 for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2015 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:

  
.....  
**E A Macpherson**  
Director

Date: 20<sup>th</sup> September 2016

The notes on pages 2 to 3 form part of these financial statements.

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## **BEN DRONAIG PROJECTS LIMITED**

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### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

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#### **1. ACCOUNTING POLICIES**

##### **1.1 Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The company made a loss for the year of £47,384 and had net liabilities at the year end of £119,654. The company is reliant upon the continued support of The Attadale Estate Trust 1987, its parent undertaking, to provide such financial support as is necessary to enable the company to meet its financial obligations as they fall due and hence to continue to trade as a going concern. Given this continued support, the directors consider the going concern basis to be appropriate.

The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

##### **1.2 Investments**

Investments held as fixed assets are shown at cost less provision for impairment.

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**BEN DRONAIG PROJECTS LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**2. FIXED ASSET INVESTMENTS**

	<b>£</b>
<b>Cost</b>	
At 1 January 2015 and 31 December 2015	<b>51</b>

**Subsidiary undertakings**

The following were subsidiary undertakings of the company:

<b>Name</b>	<b>Class of shares</b>	<b>Holding</b>
Ben Dronaig Hydro Limited	Ordinary	51 %

The aggregate of the share capital and reserves as at 30 September 2015 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

<b>Name</b>	<b>Aggregate of share capital and reserves £</b>	<b>Profit/(loss) £</b>
Ben Dronaig Hydro Limited	<b>101,438</b>	<b>110,951</b>

**3. SHARE CAPITAL**

	<b>2015 £</b>	<b>2014 £</b>
<b>Allotted, called up and unpaid</b>		
100 Ordinary shares of £1 each	<b>100</b>	<b>100</b>