

COMPANY REGISTRATION NUMBER: NI626633

**BH Wind Farm Limited**

**Filleted unaudited financial statements**

**31 January 2020**

**BH Wind Farm Limited****Statement of financial position****31 January 2020**

	<b>Note</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
<b>Fixed assets</b>			
Investments	<b>4</b>	125,000	125,000
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	124,000	124,000
<b>Net current liabilities</b>		----- 124,000	----- 124,000
<b>Total assets less current liabilities</b>		----- 1,000	----- 1,000
<b>Capital and reserves</b>			
Called up share capital		1,000	1,000
<b>Shareholders funds</b>		----- 1,000	----- 1,000

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 Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 January 2020 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 year 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 were approved by the board of directors and authorised for issue on 29 October 2020 , and are signed on behalf of the board by:

Mr J Witchell

Director

Company registration number: NI626633

# **BH Wind Farm Limited**

## **Notes to the financial statements**

**Year ended 31 January 2020**

### **1. General information**

The company is a private company limited by shares, registered in Northern Ireland. The address of the registered office is 28 Carrowreagh Road, Dundonald, Belfast, BT16 0TS, Down.

### **2. Statement of compliance**

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

### **3. Accounting policies**

#### **Basis of preparation**

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

#### **Disclosure exemptions**

Disclosures in respect of financial instruments have not been presented.

#### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

### **4. Investments**

		<b>Other investments other than loans £</b>
<b>Cost</b>		
At 1 February 2019 and 31 January 2020		125,000 -----
<b>Impairment</b>		
At 1 February 2019 and 31 January 2020		— -----
<b>Carrying amount</b>		
At 31 January 2020	125,000 -----	
At 31 January 2019	125,000 -----	

Other investments other than loans include an option which provides the company with the potential right to future income from a third party in certain circumstances. The directors regard the transaction price as an measurement of the fair value of the asset.

**5. Creditors: amounts falling due within one year**

	2020	2019
	£	£
Other creditors	124,000	124,000
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**6. Events after the end of the reporting period**

On 27 October 2020 the Infrastructure Minister in Northern Ireland announced that a planning application for the Doraville Wind Farm was being refused. This decision has an impact on the option which the company holds in respect of the right to future income. The directors will be accessing the implications for the carrying value of the option.

**7. Related party transactions**

Blakiston Houston Estate Company is a related party by virtue of common control. The balance due to Blakiston Houston Estate Company at the year end was:

	2020	2019
	£	£
Amount due to Blakiston Houston Estate Company	124,000	124,000

**8. Controlling party**

There is no ultimate controlling party.

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.