

REGISTERED NUMBER: SO304993 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2019

FOR

HERSCHA HILL RENEWABLES LLP

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for the Year Ended 30 APRIL 2019

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HERSCHA HILL RENEWABLES LLP

GENERAL INFORMATION
for the Year Ended 30 APRIL 2019

DESIGNATED MEMBERS: A J Duncan
A W J Fowlie
D A S Green

REGISTERED OFFICE: Muirden Farm
Turriff
Aberdeenshire
AB53 4NH

REGISTERED NUMBER: SO304993 (Scotland)

ACCOUNTANTS: Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

STATEMENT OF FINANCIAL POSITION
30 APRIL
2019

2018 £		Notes	2019 £
	CURRENT ASSETS		
454	Debtors	4	202
<u>146</u>	Cash at bank		<u>398</u>
	TOTAL ASSETS LESS CURRENT LIABILITIES		
	and		
600	NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>600</u>
	LOANS AND OTHER DEBTS DUE TO MEMBERS		
500		5	500
	MEMBERS' OTHER INTERESTS		
100	Capital accounts		100
<u>600</u>			<u>600</u>
	TOTAL MEMBERS' INTERESTS		
500	Loans and other debts due to members	5	500
100	Members' other interests		100
<u>(190)</u>	Amounts due from members	4	<u>(202)</u>
<u>410</u>			<u>398</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 30 April 2019.

The members acknowledge their responsibilities for:

ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act

- (a) 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections
- (b) 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

STATEMENT OF FINANCIAL POSITION - continued

30 APRIL

2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP on 16 December 2019 and were signed by:

D A S Green - Designated member

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 APRIL 2019

1. STATUTORY INFORMATION

Herscha Hill Renewables LLP is registered in Scotland, registration number SO304993. The registered office is Muirden Farm, Turriff, Aberdeenshire, AB53 4NH.

The principal activity of the company is renewable energy.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is Pounds Sterling (£).

Significant judgements and estimates

In preparing these financial statements, the members are required to make judgements, estimates and assumptions that affect the application of the LLP's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates included in these accounts.

Financial instruments

The LLP has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances.

Creditors

Short term trade creditors are measured at the transaction price.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

3. EMPLOYEE INFORMATION

The average number of employees during the year was NIL (2018 - NIL).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other debtors	<u>202</u>	<u>454</u>

5. LOANS AND OTHER DEBTS DUE TO MEMBERS

Loans and other debts due to members rank equally with debts due to unsecured creditors in the event of a winding up. There is no provision for specific legally enforceable protection afforded to creditors in such an

event. There are no restrictions or limitations on the ability of the members to reduce the amount of 'Members' other interests.