

Limited Liability Partnership Registration No. OC427237 (England and Wales)

WIND 2 HOLDINGS LLP
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2020
PAGES FOR FILING WITH REGISTRAR

WIND 2 HOLDINGS LLP

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WIND 2 HOLDINGS LLP

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£
Fixed assets			
Investments	3		101
Current assets		-	
Creditors: amounts falling due within one year	4	(101)	
Net current liabilities			(101)
Total assets less current liabilities and net assets attributable to members			-
Represented by:			
Total members' interests			-

The members of the limited liability partnership have elected not to include a copy of the profit and loss account within the financial statements.

For the financial period ended 31 March 2020 the limited liability partnership was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) relating to small limited liability partnerships.

The members acknowledge their responsibilities for complying with the requirements of the Act (as applied to limited liability partnerships) with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships regime.

The financial statements were approved by the members and authorised for issue on 23 November 2020 and are signed on their behalf by:

P M Jewson
Designated member

Limited Liability Partnership Registration No. OC427237

WIND 2 HOLDINGS LLP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2020

1 Accounting policies

Limited liability partnership information

Wind 2 Holdings LLP is a limited liability partnership incorporated in England and Wales. The registered office is Linden House, Unit 4, Mold Business Park, Wrexham Road, Mold, Flintshire, CH1 1XP.

The limited liability partnership's principal activities are disclosed in the Members' Report.

1.1 Accounting convention

These financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting by Limited Liability Partnerships" issued in January 2017, together with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the limited liability partnership. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Members' participating interests

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with section 22 of FRS 102. A member's participation rights including amounts subscribed or otherwise contributed by members, for example members' capital, are classed as liabilities unless the LLP has an unconditional right to refuse payment to members, in which case they are classified as equity.

All amounts due to members that are classified as liabilities are presented within 'Loans and other debts due to members' and, where such an amount relates to current year profits, they are recognised within 'Members' remuneration charged as an expense' in arriving at the relevant year's result. Undivided amounts that are classified as equity are shown within 'Members' other interests'. Amounts recoverable from members are presented as debtors and shown as amounts due from members within members' interests.

1.3 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the limited liability partnership. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

WIND 2 HOLDINGS LLP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.4 Financial instruments

The limited liability partnership has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the limited liability partnership's statement of financial position when the limited liability partnership becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Employees

The average number of persons (excluding members) employed by the partnership during the period was:

	2020 Number
Total	-

3 Fixed asset investments

	2020 £
Shares in group undertakings and participating interests	101

The company's investments at 31 March 2020 in the share capital of companies comprised the following :

Wind 2 Development Company Limited

Registered Office : Linden House, Mold Business Park, Wrexham Road, Mold CH7 1XP

Nature of business :Wind farm development

%

Class of shares Holding

Ordinary 100.00

During the period Wind 2 Holdings LLP acquired 100% of the share capital of Wind 2 Development Limited

Altnabreac Wind Farm Limited

Registered Office : Summit House, 4-5 Mitchell Street, Edinburgh EH6 7BD

Nature of business :Wind farm development

%

Class of shares Holding

Ordinary 100.00

During the period Wind 2 Holdings LLP acquired 100% of the share capital of Altnabreac Wind Farm Limited

WIND 2 HOLDINGS LLP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE PERIOD ENDED 31 MARCH 2020*

4 Creditors: amounts falling due within one year

	2020 £
Other creditors	101
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