

Registered number  
05689982

British Hydropower Association Limited

Filleted Accounts

31 December 2021

**British Hydropower Association Limited****Registered number:** 05689982**Balance Sheet****as at 31 December 2021**

|   | Notes | 2021<br>£      | 2020<br>£      |
|---|-------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |
| Intangible assets                                     | 4     | 762            | 1,502          |
| Tangible assets                                       | 3     | 868            | 1,034          |
|   |       | <u>1,630</u>   | <u>2,536</u>   |
| <b>Current assets</b>                                 |       |                |                |
| Debtors   | 4     | 29,559         | 57,001         |
| Cash at bank and in hand                              |       | 357,728        | 315,839        |
|   |       | <u>387,287</u> | <u>372,840</u> |
| <b>Creditors: amounts falling due within one year</b> | 5     | (76,704)       | (71,737)       |
| <b>Net current assets</b>                             |       | <u>310,583</u> | <u>301,103</u> |
| <b>Total assets less current liabilities</b>          |       | <u>312,213</u> | <u>303,639</u> |
| <b>Net assets</b>                                     |       | <u>312,213</u> | <u>303,639</u> |
| <b>Reserves</b>                                       |       |                |                |
| Income and expenditure account                        |       | 312,213        | 303,639        |
|   |       | <u>312,213</u> | <u>303,639</u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit 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 the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The income and expenditure account has not been delivered to the Registrar of Companies.

Mr S W Hamlyn  
Chief Executive Officer

Director

Approved by the board on 16 September 2022

# **British Hydropower Association Limited**

## **Notes to the Accounts**

**for the year ended 31 December 2021**

### **1 Accounting policies**

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

#### ***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery

#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the

reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

| <b>2 Employees</b>                                | <b>2021</b>   | <b>2020</b>   |
|---|---------------|---------------|
|   | <b>Number</b> | <b>Number</b> |
| Average number of persons employed by the company | <u>3</u>      | <u>3</u>      |

|                                  |  |              |
|----------------------------------|--|--------------|
| <b>4 Intangible fixed assets</b> |  | <b>£</b>     |
| Goodwill:                        |  |              |
| <b>Cost</b>                      |  |              |
| At 1 January 2021                |  | 8,274        |
| Additions                        |  | -            |
| Disposals                        |  | -            |
| At 31 December 2021              |  | <u>8,274</u> |
| <b>Amortisation</b>              |  |              |
| At 1 January 2021                |  | 6,772        |
| Provided during the year         |  | 740          |
| On disposals                     |  | -            |
| At 31 December 2021              |  | <u>7,512</u> |
| <b>Net book value</b>            |  |              |
| At 31 December 2021              |  | <u>762</u>   |
| At 31 December 2020              |  | <u>1,502</u> |

|                                |                                |              |
|--------------------------------|--------------------------------|--------------|
| <b>3 Tangible fixed assets</b> | <b>Plant and machinery etc</b> | <b>Total</b> |
|                                | <b>£</b>                       | <b>£</b>     |
| <b>Cost</b>                    |                                |              |
| At 1 January 2021              | 9,947                          | 9,947        |
| Additions                      | -                              | -            |
| Surplus on revaluation         | -                              | -            |
| Disposals                      | -                              | -            |
| At 31 December 2021            | <u>9,947</u>                   | <u>9,947</u> |
| <b>Depreciation</b>            |                                |              |
| At 1 January 2021              | 8,913                          | 8,913        |
| Charge for the year            | 166                            | 166          |

|                        |              |              |
|------------------------|--------------|--------------|
| Surplus on revaluation | -            | -            |
| On disposals           | -            | -            |
| At 31 December 2021    | <u>9,079</u> | <u>9,079</u> |
| <b>Net book value</b>  |              |              |
| At 31 December 2021    | <u>868</u>   | <u>868</u>   |
| At 31 December 2020    | <u>1,034</u> | <u>1,034</u> |

|                  |               |               |
|------------------|---------------|---------------|
| <b>4 Debtors</b> | <b>2021</b>   | <b>2020</b>   |
|                  | <b>£</b>      | <b>£</b>      |
| Trade debtors    | 29,483        | 57,001        |
| Other debtors    | 76            | -             |
|                  | <u>29,559</u> | <u>57,001</u> |

|   |               |               |
|---|---------------|---------------|
| <b>5 Creditors: amounts falling due within one year</b> | <b>2021</b>   | <b>2020</b>   |
|   | <b>£</b>      | <b>£</b>      |
| Trade creditors   | 1,990         | 1,856         |
| Taxation and social security costs                      | 11,917        | 6,969         |
| Other creditors   | 62,797        | 62,912        |
|   | <u>76,704</u> | <u>71,737</u> |

## 6 Other information

British Hydropower Association Limited is a private company limited by guarantee and incorporated in England. Its registered office is:

3 Shaftesbury Close

West Moors

Ferndown

Dorset

BH22 0DZ

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