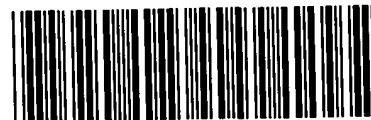


**Solar Sun Limited**

**Unaudited Abbreviated Accounts  
Year Ended 31 March 2016**

**Company Registration Number: 07403006**

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**Solar Sun Limited**  
**Abbreviated Balance Sheet**  
**31 March 2016**

	Note	2016 £	(As restated) 2015 £
<b>Fixed assets</b>			
Tangible fixed assets	2	<u>1,510,478</u>	<u>1,606,656</u>
<b>Current assets</b>			
Debtors		500,258	48,213
Cash at bank and in hand		<u>488</u>	<u>396,701</u>
		500,746	444,914
<b>Creditors: Amounts falling due within one year</b>		<u>(2,012,728)</u>	<u>(2,015,903)</u>
<b>Net current liabilities</b>		<u>(1,511,982)</u>	<u>(1,570,989)</u>
<b>Total assets less current liabilities</b>		(1,504)	35,667
<b>Provisions for liabilities</b>		<u>(33,251)</u>	<u>(29,752)</u>
<b>Net (liabilities)/assets</b>		<u>(34,755)</u>	<u>5,915</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		<u>(34,855)</u>	<u>5,815</u>
<b>Shareholders' (deficit)/funds</b>		<u>(34,755)</u>	<u>5,915</u>

## **Solar Sun Limited**

### **Abbreviated Balance Sheet**

**31 March 2016**

*..... continued*

For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 27/01/16... and signed on its behalf by:



Mr A Macdonald  
Director

**Angus Crawford Macdonald**

Company Registration Number: 07403006

# Solar Sun Limited

## Notes to the Abbreviated Accounts

Year Ended 31 March 2016

### 1 Accounting policies

#### Basis of preparation

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).

#### Going concern

Notwithstanding the net liabilities of £34,755 (2015: net assets of £5,915) and net current liabilities of £1,511,982 (2015:£1,570,989), the financial statements have been prepared on a going concern basis. The directors have prepared forecasts and reviewed capital requirements for twelve months from the date of approving these financial statements for both the company and the group as a whole. The directors, having also made all necessary enquiries, are satisfied that the company can continue to trade, with the ongoing support of the parent company, for at least twelve months and therefore that the going concern basis remains appropriate.

#### Turnover

Turnover represents consideration receivable for electricity generated in the ordinary course of the company's activities. Revenue is recognised when the electricity is generated. Turnover is shown net of value added tax, rebates and discounts.

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Solar Panels	4% straight line basis
Inverters and Cabling (included within solar panels)	10% straight line basis

#### Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

# Solar Sun Limited

## Notes to the Abbreviated Accounts

Year Ended 31 March 2016

..... continued

### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 April 2015	1,939,073	1,939,073
At 31 March 2016	1,939,073	1,939,073
<b>Depreciation</b>		
At 1 April 2015	332,417	332,417
Charge for the year	96,178	96,178
At 31 March 2016	428,595	428,595
<b>Net book value</b>		
At 31 March 2016	1,510,478	1,510,478
At 31 March 2015	1,606,656	1,606,656

### 3 Share capital

#### Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
10,000 Ordinary Shares of £0.01 each	10,000	100	10,000	100

### 4 Prior period adjustments

The financial statements have been re-stated to present repairs and maintenance of £32,855 in the year ended 31 March 2015 as a cost of sale rather than an administrative expense. In the opinion of the directors, this restatement better reflects the true nature of the expenditure and has no net impact on the profit or balance sheet presented in respect of the year ended 31 March 2015.