

**KIRSA SOLAR LIMITED  
UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Kirsa Solar Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2022**

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**Kirsa Solar Limited**  
**Abridged Balance Sheet**  
**As at 31 December 2022**

Registered number: 07743794

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		693,443		774,450
			<u>693,443</u>		<u>774,450</u>
<b>CURRENT ASSETS</b>					
Debtors		1,406,212		1,126,045	
Cash at bank and in hand		<u>135,800</u>		<u>115,280</u>	
		1,542,012		1,241,325	
<b>Creditors: Amounts Falling Due Within One Year</b>		<u>(446,500 )</u>		<u>(440,910 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>1,095,512</u>		<u>800,415</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,788,955</u>		<u>1,574,865</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>			<u>(2,296,284 )</u>		<u>(2,296,284 )</u>
<b>NET LIABILITIES</b>			<u>(507,329 )</u>		<u>(721,419 )</u>
<b>CAPITAL AND RESERVES</b>					
Share premium account			1		1
Profit and Loss Account			<u>(507,330 )</u>		<u>(721,420 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(507,329)</u>		<u>(721,419)</u>

**Kirsa Solar Limited**  
**Abridged Balance Sheet (continued)**  
**As at 31 December 2022**

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For the year ending 31 December 2022 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 December 2022 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

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Mr Graham Bell

Director

**30 June 2023**

The notes on pages 3 to 4 form part of these financial statements.

**Kirsa Solar Limited**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 31 December 2022**

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**1. General Information**

Kirsa Solar Limited is a private company, limited by shares, incorporated in England & Wales, registered number 07743794 . The registered office is Westminster House, 10 Westminster Road, Macclesfield, Cheshire, SK10 1BX.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**2.2. Turnover**

Revenue is recognised to the extent that it is probable that economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, VAT and other sales taxes.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	4% and 10% straight line
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**2.4. Financial Instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2022</b>	<b>2021</b>
Directors and company secretaries	2	2
	<u>2</u>	<u>2</u>

**4. Tangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 January 2022	1,571,352
As at 31 December 2022	<u>1,571,352</u>
<b>Depreciation</b>	
As at 1 January 2022	796,902
Provided during the period	81,007
As at 31 December 2022	<u>877,909</u>
<b>Net Book Value</b>	
As at 31 December 2022	<u>693,443</u>
As at 1 January 2022	<u>774,450</u>

**Kirsa Solar Limited**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

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**5. Other Commitments**

**Contingent liabilities**

The Company has a constructive obligation to return the land on which the solar sites are built to its original condition at the end of the lease. The directors believe that given the nature of the assets, the lessor may wish to either take title of the assets for either continued use or to realise value through selling the assets. As such, the directors do not believe that an outflow is probable to settle this restoration obligation. The directors will continue to monitor this situation at each balance sheet date.

**Commitments under operating leases**

The total of future minimum lease payments under non-cancellable operating leases are set out below. The amounts due are increased each year by the RPI.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Not later than one year	17,790	15,390
Later than one year and not later than five years	72,582	62,794
Later than five years	182,179	157,613
	<u>272,551</u>	<u>235,797</u>

**6. Ultimate Parent Undertaking and Controlling Party**

The company's immediate parent undertaking is Atmosclear Investments Limited . Its registered office address is Westminster House, 10 Westminster Road, Macclesfield, Cheshire, SK10 1BX. Its principal place of business is Pine Grove Enterprise Centre, Pine Grove, Crowborough, East Sussex, TN6 1DH.

The ultimate parent undertaking is Biothermic Holdings SA . Its registered office address is 16 Rue Jean L'Aveugle, L-1148, Luxembourg.

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.