

**Registered Number 09917688**

**COGENERATION SOLUTIONS LIMITED**

**Abbreviated Accounts**

**31 October 2016**

**COGENERATION SOLUTIONS LIMITED****Registered Number 09917688****Abbreviated Balance Sheet as at 31 October 2016**

	<i>Notes</i>	<i>2016</i>
		<i>£</i>
<b>Current assets</b>		
Debtors		71,013
Cash at bank and in hand		4,903,790
		<u>4,974,803</u>
<b>Creditors: amounts falling due within one year</b>		<u>(2,229)</u>
<b>Net current assets (liabilities)</b>		<u>4,972,574</u>
<b>Total assets less current liabilities</b>		<u>4,972,574</u>
<b>Total net assets (liabilities)</b>		<u>4,972,574</u>
<b>Capital and reserves</b>		
Called up share capital		4,975
Share premium account		4,966,889
Profit and loss account		710
<b>Shareholders' funds</b>		<u>4,972,574</u>

- For the year ending 31 October 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 19 July 2017

And signed on their behalf by:

**Mr M I M Shenkman, Director**

**COGENERATION SOLUTIONS LIMITED**

**Registered Number 09917688**

**Notes to the Abbreviated Accounts for the period ended 31 October 2016**

**1 Accounting Policies**

**Basis of measurement and preparation of accounts**

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).

**Other accounting policies**

**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.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.