

ENERGY TRANSACT INVESTMENTS LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 30 APRIL 2021

ENERGY TRANSACT INVESTMENTS LIMITED
REGISTERED NUMBER: 07588620

STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2021

| | Note | 2021 £ | 2020 £ |
|--|------|-------------------------|-------------------------|
| Fixed assets | | | |
| Investments | | 1,095,405 | - |
| | | <u>1,095,405</u> | <u>-</u> |
| Current assets | | | |
| Debtors: amounts falling due within one year | 5 | 837,180 | 800,932 |
| Cash at bank and in hand | | 517,497 | 623,715 |
| | | <u>1,354,677</u> | <u>1,424,647</u> |
| Creditors: amounts falling due within one year | 6 | (3,343) | (1,677) |
| Net current assets | | <u>1,351,334</u> | <u>1,422,970</u> |
| Total assets less current liabilities | | <u>2,446,739</u> | <u>1,422,970</u> |
| Net assets | | <u><u>2,446,739</u></u> | <u><u>1,422,970</u></u> |
| Capital and reserves | | | |
| Called up share capital | | 1 | 1 |
| Profit and loss account | | 2,446,738 | 1,422,969 |
| | | <u><u>2,446,739</u></u> | <u><u>1,422,970</u></u> |

ENERGY TRANSACT INVESTMENTS LIMITED
REGISTERED NUMBER: 07588620

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 30 APRIL 2021

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 27 April 2022.

D Gardner
Director

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

ENERGY TRANSACT INVESTMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

1. General information

Energy Transact Investments Limited is a private company limited by shares and incorporated in England. Its registered office is Wey Court West, Union Road, Farnham, Surrey, GU9 7PT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of income and retained earnings for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each Statement of financial position date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.3 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.5 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.6 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

ENERGY TRANSACT INVESTMENTS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

3. Employees

The average monthly number of employees, including directors, during the year was 1 (2020 - 1).

4. Fixed asset investments

| | Listed investments £ |
|--------------------------|-------------------------------------|
| Cost or valuation | |
| Additions | 1,113,892 |
| Disposals | (118,098) |
| Revaluations | 99,611 |
| | <hr/> |
| At 30 April 2021 | 1,095,405 <hr/> |

5. Debtors

| | 2021 £ | 2020 £ |
|---------------|-------------------|-------------------|
| Other debtors | <u>837,180</u> | <u>800,932</u> |

6. Creditors: Amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|--------------------|--------------------|
| Trade creditors | - | 610 |
| Other creditors | 779 | 167 |
| Accruals and deferred income | 2,564 | 900 |
| | <hr/> | <hr/> |
| | 3,343 <hr/> | 1,677 <hr/> |

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.