

Registered number  
08257051

Energia Sustainable Solutions Limited

Filleted Accounts

31 October 2023

**Energia Sustainable Solutions Limited****Registered number:** 08257051**Balance Sheet****as at 31 October 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	27,684	33,230
<b>Current assets</b>			
Debtors	4	225	416
Cash at bank and in hand		145	501
		<u>370</u>	<u>917</u>
<b>Creditors: amounts falling due within one year</b>	5	(320)	(1,070)
<b>Net current assets/(liabilities)</b>		<u>50</u>	<u>(153)</u>
<b>Total assets less current liabilities</b>		<u>27,734</u>	<u>33,077</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(210,908)	(202,852)
<b>Net liabilities</b>		<u>(183,174)</u>	<u>(169,775)</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		(183,176)	(169,777)
<b>Shareholders' funds</b>		<u>(183,174)</u>	<u>(169,775)</u>

The director is 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 director acknowledges her 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 profit and loss account has not been delivered to the Registrar of Companies.

Mrs. B.M.E. Restorick

Director

Approved by the board on 1 December 2023

# Energia Sustainable Solutions Limited

## Notes to the Accounts

for the year ended 31 October 2023

### 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. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### ***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	20% reducing balance
Motor vehicles	20% reducing balance

#### ***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.

Grants received in respect of the purchase of fixed assets are treated under FRS 102 as deferred income, and are written back over the expected useful life of the assets to which they relate.

#### ***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.

<b>2 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>2</u>	<u>2</u>

### **3 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 November 2022	5,503	97,891	8,250	111,644
At 31 October 2023	<u>5,503</u>	<u>97,891</u>	<u>8,250</u>	<u>111,644</u>
<b>Depreciation</b>				
At 1 November 2022	-	71,548	6,866	78,414
Charge for the year	-	5,269	277	5,546
At 31 October 2023	<u>-</u>	<u>76,817</u>	<u>7,143</u>	<u>83,960</u>
<b>Net book value</b>				
At 31 October 2023	<u>5,503</u>	<u>21,074</u>	<u>1,107</u>	<u>27,684</u>
At 31 October 2022	5,503	26,343	1,384	33,230

<b>4 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors - VAT	<u>225</u>	<u>416</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors and accrued expenses	<u>320</u>	<u>1,070</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
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	£	£
Deferred grant income	5,520	6,440
Other creditors - director's loan	205,388	196,412
	<u>210,908</u>	<u>202,852</u>

## 7 Other information

Energia Sustainable Solutions Limited is a private company limited by shares and incorporated in England. Its registered office is:

Tucker Farm  
Warehorne  
Ashford  
Kent  
TN26 2ER

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.