



CRT RENEWABLE ENERGY LIMITED

REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

COMPANY NUMBER 07876060

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CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Company Information

Company Number

07876060

Directors

Nicolas Wilson

Dawn Davies (resigned 4 September 2023)

Shaun O'Brien

Gary Ellis

Secretary

Teresa Jones

Registered Office

1 Waterside Park

Valley Way

Wombwell

Barnsley

S73 0BB

Bankers

Handelsbanken

Unit G, First Floor

The Point

Bradmarsh Way

Rotherham

S60 1BP

Independent Auditor

BHP LLP

2 Rutland Park

Sheffield

S10 2PD

CRT RENEWABLE ENERGY LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Directors' report

The directors present their report for the year ended 31 March 2023.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and applicable law, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under Company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs and profit or loss of the Company for that period. In preparing the financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors of the company

The directors who held office during the year and after the period under review are as follows:

Nicolas Wilson
Dawn Davies (resigned 4 September 2023)
Shaun O'Brien
Gary Ellis

Going concern

The level of cash reserves held, together with the support of the parent company, will ensure there are sufficient funds to support our existing activities.

As a result of the above, the directors, after reviewing cashflow forecasts prepared for a 12 month period after the date these financial statements are signed, do not believe that there are any material uncertainties, which cast significant doubt on the ability of the company to continue as a going concern.

CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Directors' liabilities

The company has granted an indemnity to its directors against liability in respect of proceedings brought by third parties, subject to the conditions set out in section 234 of the Companies Act 2006. Such qualifying third party indemnity insurance remains in force as at the date of approving the directors' report.

Disclosure of information to the auditors

The directors confirm that:

- so far as each director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

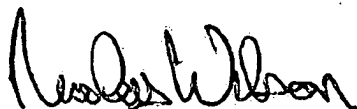
Auditor

BHP LLP were appointed during the year and having expressed their willingness to continue in office they will be deemed reappointed for the next financial year in accordance with Section 487(2) of the Companies Act 2006 unless the company received notice under Section 488(1) of the Companies Act 2006.

Small Companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf by:



Nicolas Wilson
Director

Date: 8 November 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CRT RENEWABLE ENERGY LIMITED

Opinion

We have audited the financial statements of CRT Renewable Energy Limited (the 'company') for the year ended 31 March 2023, which comprise the Statement of Income, the Statement of Financial Position, the Statement of Changes in Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CRT RENEWABLE ENERGY LIMITED

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CRT RENEWABLE ENERGY LIMITED

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations, relevant to the company, which could give rise to a material misstatement in the financial statements. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management, review of company minutes and legal expenses. There are inherent limitations in the audit procedures described and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CRT RENEWABLE ENERGY LIMITED

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BHP LLP

**Laura Masheder (Senior Statutory Auditor)
For and on behalf of BHP LLP**

Chartered Accountants
Statutory Auditor

BHP LLP
2 Rutland Park
Sheffield
S10 2PD

Date: **13 December 2023**

CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Profit and loss account for the year ended 31 March 2023

| | 2023 £ | As restated 2022 £ |
|--------------------------------------|-------------------------|-----------------------------|
| TURNOVER | 75,229 | 111,795 |
| Cost of sales | <u>(57,857)</u> | <u>(57,514)</u> |
| GROSS PROFIT | 17,372 | 54,281 |
| Administrative expenses | <u>(133,973)</u> | <u>(71,025)</u> |
| (Loss)/profit before interest | <u>(116,601)</u> | <u>(16,744)</u> |
| (LOSS) BEFORE TAXATION | (116,601) | (16,744) |
| Tax on loss | - | - |
| (LOSS) FOR THE FINANCIAL YEAR | <u>(116,601)</u> | <u>(16,744)</u> |

The notes on pages 11 to 15 form part of these financial statements.

All income and expenditure derive from continuing operations.

CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Balance sheet as at 31 March 2023

| | Note | 2023 £ | As restated 2022 £ |
|--|------|------------------|-----------------------------|
| FIXED ASSETS | | | |
| Property, plant and equipment | 6 | <u>721,223</u> | <u>814,794</u> |
| CURRENT ASSETS | | | |
| Debtors | 7 | <u>68,480</u> | 51,101 |
| Cash at bank and in hand | | <u>261,681</u> | <u>300,847</u> |
| | | <u>330,161</u> | <u>351,948</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | <u>(236,877)</u> | <u>(196,343)</u> |
| NET CURRENT ASSETS | | <u>93,284</u> | <u>155,605</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>814,507</u> | <u>970,399</u> |
| CREDITORS | | | |
| Amounts falling due after more than one year | 9 | <u>(675,000)</u> | <u>(675,000)</u> |
| NET ASSETS | | <u>139,507</u> | <u>295,399</u> |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 15 | <u>1</u> | <u>1</u> |
| Non- distributable reserve | | <u>39,673</u> | <u>39,673</u> |
| Profit and loss account | | <u>99,833</u> | <u>255,725</u> |
| TOTAL EQUITY | | <u>139,507</u> | <u>295,399</u> |

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.

These financial statements were approved by the board and signed on its behalf on 8 November 2023



Nicolas Wilson
Director

Company registration number: 07876060

The notes on pages 11 to 15 form part of these financial statements.

CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Statement of changes in equity

| | Called up share capital £ | Non- distributable reserves £ | Profit and loss account £ | Total £ |
|--|------------------------------------|--|------------------------------------|----------------|
| Balance at 31 March 2022 (as restated) | 1 | 39,673 | 255,725 | 295,399 |
| Loss for the year | - | - | (116,601) | (116,601) |
| Gift aid distribution paid | - | - | (39,291) | (39,291) |
| Balance at 31 March 2023 | 1 | 39,673 | 99,833 | 139,507 |
| Balance at 31 March 2021 (as restated) | 1 | 39,673 | 272,469 | 309,143 |
| Loss for the year | - | - | (21,244) | (21,244) |
| Prior year adjustment | - | - | 4,500 | 4,500 |
| Gift aid distribution paid | - | - | - | - |
| Balance at 31 March 2022 | 1 | 39,673 | 255,725 | 287,899 |
| Balance at 31 March 2020 | 1 | 39,673 | 332,974 | 372,648 |
| Loss for the year | - | - | (37,308) | (37,308) |
| Prior year adjustment | - | - | 3,000 | 3,000 |
| Gift aid distribution paid | - | - | (26,197) | (26,197) |
| Balance at 31 March 2021 | 1 | 39,673 | 272,469 | 312,143 |
| Balance at 31 March 2019 | 1 | 39,673 | 350,027 | 389,701 |
| Loss for the year | - | - | (17,053) | (17,053) |
| Balance at 31 March 2020 | 1 | 39,673 | 332,974 | 372,648 |

The notes on pages 11 to 15 form part of these financial statements

CRT RENEWABLE ENERGY LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Notes to the financial statements for the year ended 31 March 2023

1 Company information

CRT Renewable Energy Limited is a company incorporated in England and Wales, registration number 07876060. The registered office is 1 Waterside Park, Valley Way, Wombwell, Barnsley, South Yorkshire, S73 0BB.

The principal activity of the company during the year was the delivery of renewable energy initiatives.

2 Compliance with accounting standards

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including FRS 102 section 1A – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland for smaller entities' (FRS 102 1A) and with the Companies Act 2006.

3 Accounting policies

Basis of preparation of financial statements

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

The financial statements are presented in sterling and are rounded to the nearest £.

Going concern

The level of cash reserves held, together with the support of the parent company, will ensure there are sufficient funds to support our existing activities.

As a result of the above, the directors, after reviewing cashflow forecasts prepared for a 12 month period after the date these financial statements are signed, do not believe that there are any material uncertainties, which cast significant doubt on the ability of the company to continue as a going concern.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. Such cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all property, plant and equipment, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

| | |
|----------------|----------|
| Solar panels | 25 years |
| Biomass boiler | 20 years |
| Wind turbine | 20 years |

The carrying values are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3 Accounting policies (continued)

Taxation

Current tax is recognised for the amount of tax payable in respect of the taxable profit. Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes.

Tax deferred or accelerated is accounted for in respect of all material timing differences.

Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short term deposits with an original maturity date of three months or less.

Concessionary loans

The intercompany loans are treated as concessionary loans which are recognised as a loan at the amount received and any impairment loss is recognised in income and expenditure. No interest is accrued on this loan. This is in accordance with 34.88 of FRS102 which permits an entity which is part of a public entity group to account for such loans at impaired cost rather than at amortised cost using an effective interest rate method.

Short-term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Any losses arising from impairment are recognised in the income statement in other operating expenses.

Turnover

The company's turnover represents the value, excluding value added tax, of feed in tariff for electricity generation receivable during the year on an accruals basis. All turnover relates to the United Kingdom.

4 Judgements in applying accounting policies and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The directors made the following judgements and estimates in preparing the financial statements.

Useful economic lives of property, plant and equipment

The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimated useful economic lives and residual value of the assets. These are re-assessed annually and are amended when necessary to reflect current estimates, based on technological advancement, economic utilisation and physical condition of the assets.

CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5 Employees and directors

No director was remunerated through the company in the year (2022: no director and the company employed no staff).

6 Property, plant and equipment

| | Solar panels £ | Biomass boiler £ | Wind turbine £ | Total £ |
|--------------------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------|
| Cost | | | | |
| At 1 April 2022 and at 31 March 2023 | <u>1,087,235</u> | <u>108,640</u> | <u>142,270</u> | <u>1,338,145</u> |
| Depreciation and impairment | | | | |
| At 1 April 2022 | 417,555 | 48,888 | 56,908 | 523,351 |
| Charge for the year | 43,490 | 5,432 | 7,113 | 56,035 |
| Impairment losses | <u>37,536</u> | <u>-</u> | <u>-</u> | <u>37,536</u> |
| At 31 March 2023 | <u>498,581</u> | <u>54,320</u> | <u>64,021</u> | <u>616,922</u> |
| Net Book Value | | | | |
| At 31 March 2023 | <u>588,654</u> | <u>54,320</u> | <u>78,249</u> | <u>721,223</u> |
| At 31 March 2022 | <u>669,680</u> | <u>59,752</u> | <u>85,362</u> | <u>814,794</u> |

7 Debtors

| | 2023 £ | 2022 £ |
|--------------------------------|-------------------|-------------------|
| Prepayments and accrued income | 68,480 | 51,101 |
| | <u>68,480</u> | <u>51,101</u> |

8 Creditors – amounts falling due within one year

| | 2023 £ | As restated 2022 £ |
|------------------------------------|-------------------|---------------------------------------|
| Trade creditors | 3,759 | 7,166 |
| Amounts owed to parent undertaking | 227,334 | 186,696 |
| Accruals | 5,400 | 2,400 |
| Corporation tax | - | - |
| Other taxation | 384 | 91 |
| | <u>236,877</u> | <u>196,343</u> |

CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9 Creditors – amounts falling due after one year

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Amounts owed to group undertakings (note 10) | <u>675,000</u> | <u>675,000</u> |

10 Loans

Loans repayable, included within creditors, are analysed as follows:

| | 2023 £ | 2022 £ |
|--------------------|----------------|----------------|
| Concessionary loan | <u>675,000</u> | <u>675,000</u> |

The loan from the parent company, a concessionary loan, is included in amounts due to group undertakings. This loan is unsecured, interest free and repayable on 31 March 2025.

11 Financial commitments

The company had no capital commitments at 31 March 2023 (2022: £nil) and there were no contingent liabilities at the year end.

12 Related party transactions

As a wholly owned subsidiary of The Coalfields Regeneration Trust the company is exempt from the requirement of FRS 102 paragraph 33.1A to disclose transactions with other members of the group.

13 Controlling party

The company is a wholly owned subsidiary of The Coalfields Regeneration Trust, a company limited by guarantee and incorporated in the United Kingdom.

Copies of the parent company's consolidated financial statements may be obtained from The Company Secretary, The Coalfields Regeneration Trust, 1 Waterside Park, Valley Way, Wombwell, Barnsley, South Yorkshire S73 0BB.

14 Reserves

Profit and loss account

Includes all current and prior period retained profits and losses.

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
| Share capital | | |
| Allotted, called up and fully paid | | |
| 1 (2022: 1) ordinary shares of £1 each | <u>1</u> | <u>1</u> |

CRT RENEWABLE ENERGY LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15 Prior year adjustment

Following a clarification of the accounting treatment, amounts included within the corporation tax creditor in prior years were deemed to be in excess of the expected corporation tax payable, as the company gifts all taxable profits to its charitable parent using the Gift Aid provisions. A prior year adjustment has been made to adjust to the amounts which were payable.

The below table illustrates the effect of these adjustments:

Changes to the profit and loss account:

| Period ended 31 March 2022 | As previously reported £'000 | Adjustment as at 31 March 2022 £'000 | As restated £'000 |
|-------------------------------|---------------------------------------|---|-------------------------|
| Tax charge | (4,500) | 4,500 | - |
| Loss for the financial period | (21,244) | 4,500 | (16,744) |

Changes to the balance sheet:

| Period ended 31 March 2022 | As previously reported £'000 | Adjustment As at 31 March 2021 £'000 | Adjustment as at 31 March 2022 £'000 | As restated £'000 |
|--------------------------------------|---------------------------------------|---|---|-------------------------|
| Creditors due within one year | | | | |
| Corporation tax | 7,500 | (3,000) | (4,500) | - |
| Capital and reserves | | | | |
| Profit and loss | 248,225 | 3,000 | 4,500 | 255,725 |