

Unaudited Financial Statements
For The Year Ended 31 March 2021
for
EPL&R Utilities Ltd

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For The Year Ended 31 March 2021**

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Company Information
For The Year Ended 31 March 2021

DIRECTORS:

M E Bartlett
N Fitzsimons
D Corney
C Linsdell

SECRETARY:

C Mumford

REGISTERED OFFICE:

Synergy House
Windmill Avenue
Woolpit
Bury St Edmunds
Suffolk
IP30 9UP

REGISTERED NUMBER:

09380511 (England and Wales)

ACCOUNTANTS:

Giess Wallis Crisp LLP
10-12 Mulberry Green
Old Harlow
Essex
CM17 0ET

Statement of Financial Position
31 March 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	4	100	15,029
Cash at bank		-	965
		<u>100</u>	<u>15,994</u>
CREDITORS			
Amounts falling due within one year	5	-	14,043
NET CURRENT ASSETS		<u>100</u>	<u>1,951</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>100</u>	<u>1,951</u>
CAPITAL AND RESERVES			
Called up share capital	6	100	100
Retained earnings		-	1,851
SHAREHOLDERS' FUNDS		<u>100</u>	<u>1,951</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 23 December 2021 and were signed on its behalf by:

D Corney - Director

**Notes to the Financial Statements
For The Year Ended 31 March 2021**

1. STATUTORY INFORMATION

EPL&R Utilities Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Significant judgements and estimates

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no estimates and assumptions which have had a significant risk of causing a material adjustment to the carrying amount of assets and liabilities

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Financial instruments

The company has elected to apply the provisions of Section 11: 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments

The company only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade debtors and creditors.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors

Short terms debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by current accounts, 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.

Creditors

Short term creditors are measured at the transaction price.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Notes to the Financial Statements - continued
For The Year Ended 31 March 2021

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Amounts owed by group undertakings	<u>100</u>	<u>15,029</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	-	12,794
Other creditors	<u>-</u>	<u>1,249</u>
	<u>-</u>	<u>14,043</u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021	2020
			£	£
90	Ordinary	£1	90	90
10	Ordinary A	£1	<u>10</u>	<u>10</u>
			<u>100</u>	<u>100</u>

7. ULTIMATE PARENT COMPANY

The ultimate parent company is Brookfield Asset management Inc., a company incorporated in Canada.

The largest group of which the company is a member and for which group financial statements are prepared is Brookfield Asset Management Inc, Suite 300, Brookfield Place, 181 Bay Street, Toronto, Canada.

The smallest group of which the company is a member and for which group financial statements are prepared is BUUK Infrastructure No2 Limited, a company registered in England & Wales. Financial statements are available upon request from it's registered office at Synergy House, Woolpit Business Park, Windmill Avenue, Woolpit, Bury St Edmunds, Suffolk, IP30 9UP.

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.