

Registration number: 12091634

# Energyfarm UK WU II Ltd

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2021

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**Energyfarm UK WU II Ltd**

**(Registration number: 12091634)**

**Balance Sheet as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Investments	5	1	1
<b>Current assets</b>			
Debtors	6	1	1
Creditors: Amounts falling due within one year	7	<u>(1)</u>	<u>(1)</u>
Net current assets/(liabilities)		<u>-</u>	<u>-</u>
Net assets		<u>1</u>	<u>1</u>
<b>Capital and reserves</b>			
Called up share capital		<u>1</u>	<u>1</u>
Shareholders' funds		<u>1</u>	<u>1</u>

For the financial year ending 31 December 2021 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 14.09.22 and signed on its behalf by:



P R Harrison  
Director



A Craw  
Director

The notes on pages 2 to 6 form an integral part of these financial statements.

## **Energyfarm UK WU II Ltd**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021**

#### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

##### **Principal activity**

The principal activity of the company is as a partner in a wind farm project.

The address of its registered office is:

4330 Park Approach

Leeds

LS15 8GB

England

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

##### **Investments**

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

## **Energyfarm UK WU II Ltd**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021**

#### **Joint ventures**

Investments in the capital of jointly controlled entities incorporated as limited liability partnerships are treated as fixed assets investments.

Shares of profits or losses of those partnerships are recognised as other operating income or expenses.

Current accounts in the partnerships are included in debtors or creditors.

#### **Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet 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**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Energyfarm UK WU II Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### 3 Significant judgements and estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. In the Director's opinion there are no significant judgements or key sources of estimation uncertainty.

#### 4 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2020 - 0).

#### 5 Investments

	2021	2020
	£	£
Investments in joint ventures	<u>1</u>	<u>1</u>
<b>Joint ventures</b>		£
<b>Cost</b>		
At 1 January 2021		<u>1</u>
<b>Provision</b>		
<b>Carrying amount</b>		
At 31 December 2021		<u>1</u>
At 31 December 2020		<u>1</u>

## Energyfarm UK WU II Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021

#### Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held	
			2021	2020
Joint ventures				
Energyfarm UK Wull Muir LLP	4330 Park Approach, Thorpe Park, Leeds, LS15 8GB, England	Partnership Share	50%	50%

#### 6 Debtors

	2021	2020
	£	£
Amounts owed by group undertakings and undertakings in which the company has a participating interest	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

#### 7 Creditors

##### Creditors: amounts falling due within one year

	2021	2020
	£	£
<b>Due within one year</b>		
Amounts owed to group undertakings and undertakings in which the company has a participating interest	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

## **Energyfarm UK WU II Ltd**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021**

#### **8 Parent and ultimate parent undertaking**

The company's immediate parent is Energiekontor UK Holding Ltd, incorporated in England and Wales.

The ultimate parent is Energiekontor AG, incorporated in Germany.

The most senior parent entity producing publicly available financial statements is Energiekontor AG. These financial statements are available upon request from Investor Relations, Energiekontor AG, Mary Somerville Strasse 5, 28359 Bremen, Germany