

**Unaudited Financial Statements**  
**for the Period 2 December 2019 to 30 November 2020**  
**for**  
**Engenera Project 5 Limited**

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**for the Period 2 December 2019 to 30 November 2020**

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**Engenera Project 5 Limited**

**Company Information**

**for the Period 2 December 2019 to 30 November 2020**

**DIRECTORS:**

Engenera Green Bonds Plc  
J T F Morrison  
W Waugh

**REGISTERED OFFICE:**

c/o MHA Tait Walker  
Bulman House, Regent Centre  
Gosford  
Newcastle Upon Tyne  
NE3 3LS

**REGISTERED NUMBER:**

12345056 (England and Wales)

**ACCOUNTANTS:**

J S Accounting Services Limited  
13-15 Morningside Drive  
EDINBURGH  
EH10 5LZ

**Balance Sheet**  
**30 November 2020**

|                                              | Notes | £            | £              |
|----------------------------------------------|-------|--------------|----------------|
| <b>FIXED ASSETS</b>                          |       |              |                |
| Tangible assets                              | 4     |              | 193,708        |
| <b>CURRENT ASSETS</b>                        |       |              |                |
| Debtors                                      | 5     | 39,165       |                |
| <b>CREDITORS</b>                             |       |              |                |
| Amounts falling due within one year          | 6     | <u>4,990</u> |                |
| <b>NET CURRENT ASSETS</b>                    |       |              | <u>34,175</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |              | 227,883        |
| <b>CREDITORS</b>                             |       |              |                |
| Amounts falling due after more than one year | 7     |              | <u>234,989</u> |
| <b>NET LIABILITIES</b>                       |       |              | <u>(7,106)</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |              |                |
| Called up share capital                      |       |              | 1              |
| Retained earnings                            |       |              | <u>(7,107)</u> |
|                                              |       |              | <u>(7,106)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2020 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 20 August 2021 and were signed on its behalf by:

J T F Morrison - Director

**Notes to the Financial Statements**  
**for the Period 2 December 2019 to 30 November 2020**

**1. STATUTORY INFORMATION**

Engenera Project 5 Limited 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 5% on cost

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, 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 balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL.

**Notes to the Financial Statements - continued**  
**for the Period 2 December 2019 to 30 November 2020**

**4. TANGIBLE FIXED ASSETS**

|                       |                                    |
|-----------------------|------------------------------------|
|                       | Plant and<br>machinery<br>etc<br>£ |
| <b>COST</b>           |                                    |
| Additions             | <u>195,825</u>                     |
| At 30 November 2020   | <u>195,825</u>                     |
| <b>DEPRECIATION</b>   |                                    |
| Charge for period     | <u>2,117</u>                       |
| At 30 November 2020   | <u>2,117</u>                       |
| <b>NET BOOK VALUE</b> |                                    |
| At 30 November 2020   | <u>193,708</u>                     |

During 2020 the company has invested £170,875 in sites which were still under construction at the year end.

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               |               |
|---------------|---------------|
|               | £             |
| Other debtors | <u>39,165</u> |

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 |              |
|-----------------|--------------|
|                 | £            |
| Other creditors | <u>4,990</u> |

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                                    |                |
|------------------------------------|----------------|
|                                    | £              |
| Amounts owed to group undertakings | <u>234,989</u> |

**8. ULTIMATE CONTROLLING PARTY**

The company is wholly owned by Engenera Green Bonds Plc.

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.