

# Enerologies Consultancy Limited

Annual Report and Financial Statements  
for the Year Ended 31 March 2017

## **Enerologies Consultancy Limited**

### **Profit and Loss Account for the Year Ended 31 March 2017**

The company has not traded during the year. During this year, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

The notes on pages 3 to 4 form an integral part of these financial statements.

Page 1

# Enerologies Consultancy Limited

(Registration number: SC293755)

## Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
<b>Creditors:</b> Amounts falling due within one year		<u>(1,751)</u>	<u>(1,751)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>(1,851)</u>	<u>(1,851)</u>
Total equity		<u>(1,751)</u>	<u>(1,751)</u>

For the financial year ending 31 March 2017 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

### Director's 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the director on 24 August 2017

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Mr Steven Brian Paul Hammond

Director

The notes on pages 3 to 4 form an integral part of these financial statements.  
Page 2

# **Enerologies Consultancy Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2017**

### **1 General information**

The company is a private company limited by share capital incorporated in Scotland.

The address of its registered office is:

Rosewood  
Raemoir Road  
Banchory  
AB31 4ET  
Scotland

These financial statements were authorised for issue by the director on 24 August 2017.

### **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 were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **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.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **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.

# Enerologies Consultancy Limited

## Notes to the Financial Statements for the Year Ended 31 March 2017

### 3 Share capital

#### Allotted, called up and fully paid shares

	2017		2016	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

### 4 Loans and borrowings

	2017	2016
	£	£
<b>Current loans and borrowings</b>		
Other borrowings	1,751	1,751

#### Other borrowings

Director current account with a carrying amount of £1,751 (2016 - £1,751) is denominated in sterling with a nominal interest rate of NIL. The final instalment is due on 31 March 2018.

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.