

# THE HUMAN ENERGY COMPANY LTD

Registered Number  
08846656  
(England and Wales)

Unaudited Financial Statements for the Year ended  
31 March 2023

# THE HUMAN ENERGY COMPANY LTD

## Company Information for the year from 1 April 2022 to 31 March 2023

**Director** FARRAND, Thomas Benjamin

**Registered Address** Autumn 79 Downs Road  
South Wonston  
Winchester  
SO21 3EW

**Registered Number** 08846656 (England and Wales)

# THE HUMAN ENERGY COMPANY LTD

## Balance Sheet as at 31 March 2023

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	6	2,017	958
		<u>2,017</u>	<u>958</u>
<b>Current assets</b>			
Debtors	7	869	30,400
Cash at bank and on hand		55,766	18,227
		<u>56,635</u>	<u>48,627</u>
<b>Creditors amounts falling due within one year</b>	8	(53,188)	(45,528)
		<u></u>	<u></u>
<b>Net current assets (liabilities)</b>		3,447	3,099
<b>Total assets less current liabilities</b>		<u>5,464</u>	<u>4,057</u>
Creditors amounts falling due after one year	9	(629)	(1,043)
		<u></u>	<u></u>
<b>Net assets</b>		<u>4,835</u>	<u>3,014</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		4,833	3,012
		<u></u>	<u></u>
<b>Shareholders' funds</b>		<u>4,835</u>	<u>3,014</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges their 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. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Director on 18 October 2023, and are signed on its behalf by:

FARRAND, Thomas Benjamin

**Director**

**Registered Company No. 08846656**

# THE HUMAN ENERGY COMPANY LTD

## Notes to the Financial Statements for the year ended 31 March 2023

### 1. Statutory information

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

### 2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

### 3. Principal activities

The principal activity of the company is business consultancy.

### 4. Accounting policies

#### Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

#### Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

#### Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

## 5. Employee information

	2023	2022
Average number of employees during the year	1	1

## 6. Property, plant and equipment

	Plant & machinery	Office Equipment	Total
	£	£	£
<b>Cost or valuation</b>			
At 01 April 22	-	8,728	8,728
Additions	772	1,027	1,799
Disposals	-	(928)	(928)
At 31 March 23	772	8,827	9,599
<b>Depreciation and impairment</b>			
At 01 April 22	-	7,770	7,770
Charge for year	26	714	740
On disposals	-	(928)	(928)
At 31 March 23	26	7,556	7,582
<b>Net book value</b>			
At 31 March 23	746	1,271	2,017
At 31 March 22	-	958	958

## 7. Debtors

	2023	2022
	£	£
Trade debtors / trade receivables	-	30,400
Prepayments and accrued income	869	-
Total	869	30,400

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

## 8. Creditors within one year

	2023	2022
	£	£
Trade creditors / trade payables	-	7,075
Taxation and social security	28,410	21,736
Other creditors	9,653	6,717
Accrued liabilities and deferred income	15,125	10,000
Total	53,188	45,528

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

## 9. Creditors after one year

	2023	2022
	£	£
Bank borrowings and overdrafts	629	1,043
Total	629	1,043

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.