

Registration number: OC428013

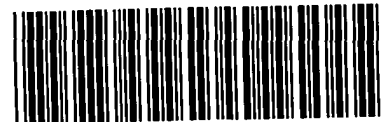
Energyfarm UK Glenshimmeroch LLP

Annual Report and Financial Statements

for the Year Ended 31 December 2022

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COMPANIES HOUSE

Energyfarm UK Glenshimmeroch LLP



(Registration number: OC428013)
Balance Sheet as at 31 December 2022


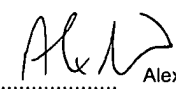
	Note	2022 £	2021 £
Current assets			
Debtors	4	37,201	19,001
Creditors: Amounts falling due within one year	5	<u>(37,200)</u>	<u>(19,000)</u>
Net assets attributable to members		<u>1</u>	<u>1</u>
Represented by:			
Loans and other debts due to members			
Members' capital classified as a liability		<u>1</u>	<u>1</u>
		<u>1</u>	<u>1</u>
Total members' interests			
Amounts due from members		(37,201)	(19,001)
Loans and other debts due to members		<u>1</u>	<u>1</u>
		<u>(37,200)</u>	<u>(19,000)</u>

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, as applied to small limited liability partnerships.

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

The financial statements of Energyfarm UK Glenshimmeroch LLP (registered number OC428013) were approved by the Board and authorised for issue on 1st Sept 23. They were signed on behalf of the limited liability partnership by:

Peter Harrison
On behalf of  Alex Crow
On behalf of 
Energyfarm UK GL I Ltd
Member

Peter Harrison
On behalf of  Alex Crow
On behalf of 
Energyfarm UK GL II Ltd
Member

Energyfarm UK Glenshimmeroch LLP

Notes to the Financial Statements for the Year Ended 31 December 2022

1 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' relevant to LLPs following the small entity regime.

General information and basis of accounting

The limited liability partnership is incorporated in England and Wales under the Limited Liability Partnership Act 2000. The address of the registered office is given on the limited liability partnership information page.

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.

The functional currency of Energyfarm UK Glenshimmeroch LLP is considered to be pounds sterling because that is the currency of the primary economic environment in which the limited liability partnership operates.

Going concern

The limited liability partnership is reliant on the support of its Members to continue as a going concern. The financial statements have been prepared on a going concern basis that assumes this support will be provided.

Audit report

The Independent Auditor's Report was unqualified. The name of the Senior Statutory Auditor who signed the audit report on 01/09/23 was Russell Joseph, who signed for and on behalf of Bournier Bullock.

Members' remuneration and division of profits

The members' agreement provides that all profits are required to be automatically allocated. The profits realised in the profit and loss account are treated as members' remuneration charged as an expense. Allocated profit is included within 'loans and other debts due to members'.

Taxation

The taxation payable on the partnership's profits is the personal liability of the members, although payment of such liabilities is administered by the partnership on behalf of its members. Consequently, neither partnership taxation nor related deferred taxation is accounted for in these financial statements. Sums set aside in respect of members' tax obligations are included in the balance sheet within loans and other debts due to members, or are set against amounts due from members as appropriate.

Energyfarm UK Glenshimmeroch LLP

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

1 Accounting policies (continued)

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.

Trade 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 limited liability partnership will not be able to collect all amounts due according to the original terms of the receivables.

Members' interests

Amounts due to members after more than one year comprise provisions for annuities to current members and certain loans from members which are not repayable within twelve months of the balance sheet date.

2 Critical accounting judgements and key sources of 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 Members' opinion there are no significant judgements or key sources of estimation uncertainty.

3 Particulars of employees

The average number of persons employed by the limited liability partnership during the year was 0 (2021 - 0).

Energyfarm UK Glenshimmeroch LLP

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

4 Debtors

	2022 £	2021 £
Amounts due from members	37,201	19,001
	<u>37,201</u>	<u>19,001</u>

5 Creditors: Amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings	22,800	-
Accruals and deferred income	14,400	19,000
	<u>37,200</u>	<u>19,000</u>

6 Control

The ultimate controlling party is Energiekontor AG which is also the controlling party.

The parent of the largest group in which results are consolidated is Energiekontor AG, a company incorporated in Germany.

Consolidated financial statements are available from:

Investor Relations, Energiekontor AG, Mary Somerville Strasse 5, 28359 Bremen, Germany.

The ultimate parent is Energiekontor AG.