

# Ekogea Holdings Ltd

Filleted Unaudited Financial Statements  
for the Year Ended 31 October 2022

Thompson Jenner LLP  
Chartered Accountants  
28 Alexandra Terrace  
Exmouth  
Devon  
EX8 1BD

**Ekogea Holdings Ltd**  
**(Registration number: 12775304)**

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**Ekogea Holdings Ltd**  
**(Registration number: 12775304)**

**Company Information**

<b>Directors</b>	Mr I Cain Mr D Cosford Mr P Hughes Mr I Sawle
<b>Registered office</b>	Hendwr Office Llandrillo Corwen Denbighshire LL21 0SN
<b>Accountants</b>	Thompson Jenner LLP Chartered Accountants 28 Alexandra Terrace Exmouth Devon EX8 1BD

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**Balance Sheet as at 31 October 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Investments	<u>4</u>	201,200	201,200
<b>Current assets</b>			
Cash at bank and in hand		362	900
<b>Creditors:</b> Amounts falling due within one year	<u>5</u>	<u>(193,503)</u>	<u>(192,600)</u>
<b>Net current liabilities</b>		<u>(193,141)</u>	<u>(191,700)</u>
<b>Net assets</b>		<u>8,059</u>	<u>9,500</u>
<b>Capital and reserves</b>			
Called up share capital		10,000	10,000
Profit and loss account		<u>(1,941)</u>	<u>(500)</u>
<b>Total equity</b>		<u>8,059</u>	<u>9,500</u>

For the financial year ending 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small 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 19 June 2023 and signed on its behalf by:

.....  
Mr D Cosford  
Director

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**Notes to the Unaudited Financial Statements for the Year Ended 31 October 2022**

**1 General information**

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

The address of its registered office is:

Hendwr Office  
Llandrillo  
Corwen  
Denbighshire  
LL21 0SN  
Wales

**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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

**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.

**Business combinations**

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

**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.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

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**Notes to the Unaudited Financial Statements for the Year Ended 31 October 2022**

**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.

**Trade 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.

**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 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 4 (2021 - 4).

**4 Investments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Investments in subsidiaries	<u>201,200</u>	<u>201,200</u>
<b>Subsidiaries</b>		<b>£</b>
<b>Cost or valuation</b>		
At 1 November 2021		<u>201,200</u>
At 31 October 2022		<u>201,200</u>
<b>Carrying amount</b>		
At 31 October 2022		<u>201,200</u>
At 31 October 2021		<u>201,200</u>

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**Notes to the Unaudited Financial Statements for the Year Ended 31 October 2022**

**Details of undertakings**

Details of the investments 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	
			2022	2021
Subsidiary undertakings				
Ekogea UK Ltd	England and Wales	Ordinary	100%	100%
Ekogea Contracts Limited		Ordinary	100%	100%
	England and Wales			

**Subsidiary undertakings**

*Ekogea UK Ltd*

The principal activity of Ekogea UK Ltd is the sale of biogas products.

*Ekogea Contracts Limited*

The principal activity of Ekogea Contracts Limited is engineering design and consultancy services.

**5 Creditors**

	Note	2022 £	2021 £
<b>Due within one year</b>			
Amounts owed to group undertakings and undertakings in which the company has a participating interest		192,513	190,000
Other creditors		100	2,143
Accrued expenses		890	457
		<u>193,503</u>	<u>192,600</u>

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.