

Company Registration No. 09992124 (England and Wales)

**ECO-POWER PROCESSING LIMITED (FORMERLY ATTERO  
PROCESSING LIMITED)  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2018  
PAGES FOR FILING WITH REGISTRAR**



# ECO-POWER PROCESSING LIMITED (FORMERLY ATTERO PROCESSING LIMITED)

## BALANCE SHEET

**AS AT 31 JULY 2018**

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	Notes	2018 £	£	2017 £	£
<b>Current assets</b>					
Cash at bank and in hand		1		1	
<b>Net current assets</b>			1		1
			==		==
<b>Capital and reserves</b>					
Called up share capital	2		1		1
			==		==

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 July 2018 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 17 April 2019

Mr L Jepson  
**Director**

**Company Registration No. 09992124**



# **ECO-POWER PROCESSING LIMITED (FORMERLY ATTERO PROCESSING LIMITED)**

## **NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 JULY 2018***

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### **1 Accounting policies**

#### **Company information**

Eco-Power Processing Limited (formerly Attero Processing Limited) is a private company limited by shares incorporated in England and Wales. The registered office is Bankwood Lane Industrial Estate, Bankwood Lane, Rossington, Doncaster, South Yorkshire, DN11 0PS.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

This company is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 4 'Statement of Financial Position' – Reconciliation of the opening and closing number of shares;
- Section 7 'Statement of Cash Flows' – Presentation of a statement of cash flow and related notes and disclosures;
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' – Carrying amounts, interest income/expense and net gains/losses for each category of financial instrument; basis of determining fair values; details of collateral, loan defaults or breaches, details of hedges, hedging fair value changes recognised in profit or loss and in other comprehensive income;
- Section 33 'Related Party Disclosures' – Compensation for key management personnel.

**1.2 Profit and loss account**  
The financial statements of the company are consolidated in the financial statements of Eco-Power Environmental Holdings Limited. These consolidated financial statements are available from its registered office, Bankwood Processing Site, Bankwood Lane Industrial Estate, Bankwood Lane, New Rossington, Doncaster DN11 0PS. During this time the company received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements.

#### **1.3 Cash at bank and in hand**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# ECO-POWER PROCESSING LIMITED (FORMERLY ATTERO PROCESSING LIMITED)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2018**

### 1 Accounting policies

(Continued)

#### 1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are

**1.5 Equity instruments** current liabilities. Trade creditors are recognised initially at transaction price and subsequently carried at amortised cost using the effective interest rate method. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.



**ECO-POWER PROCESSING LIMITED (FORMERLY ATTERO  
PROCESSING LIMITED)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 JULY 2018***

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**2    Called up share capital**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
1 Ordinary of £1 each	1	1
	<hr/>	<hr/>
	1	1
	<hr/>	<hr/>

**3    Parent company**

Eco-Power Processing Limited is a wholly owned subsidiary of Eco-Power Environmental Group Limited; a company incorporated in England and Wales.



