



**COMMUNITY ENERGY ASSOCIATION (ENGLAND) LIMITED
DIRECTORS' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



Third Sector
Accountancy Ltd

Third Sector Accountancy Limited

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Community Energy Association (England) Limited
Company Information
For The Year Ended 31 December 2023

Directors

Emma Bridge
Peter Capener
Rachel Hayes
Oliver Pendered
Afsheen Rashid
Helen Seagrave
Deborah Trebilco
Martin Crane
Mary Gillie
Alastair Mumford
Helen Ryder

Company Number

09042561

Registered Office

Workstation
15 Paternoster Row
Sheffield
S1 2BX

Accountants

Third Sector Accountancy Limited
Chartered Accountants and Registered Auditors
Holyoake House
Hanover Street
Manchester
M60 0AS

Community Energy Association (England) Limited
Company No. 09042561
Directors' Report For The Year Ended 31 December 2023

The directors present their report and the financial statements for the year ended 31 December 2023.

Principal Activity

Community Energy Association (England) Ltd, operating as Community Energy England, is a not for profit organisation that represents and supports those committed to the community energy sector. Community Energy England was established by the sector and exists to provide a voice for community energy and to help active community energy organisations implement new projects, innovate, improve and grow. The income and property of the association are applied solely to promote, accelerate the development of and create new opportunities for community energy in England and the United Kingdom.

The Board is comprised of a diverse range of skills and experience, to ensure that they are representative of the membership. The Board meets four times a year and is supported by three committees that oversee the organisation's impact, governance and finances. The operations of the association are directed by the chief executive and a team of people. The team's activities contribute to two strategic priorities: 1) Make politicians, national and local government officials, network operators & regulators, aware of community energy benefits, needs, opportunities and policy obstacles, and lobby for supportive policy/regulations; and 2) Provide opportunities and mechanisms for active community energy practitioners in all parts of England to connect, learn, share business models and help each other overcome obstacles.

Directors

The directors who held office during the year were as follows:

Emma Bridge
Peter Capener
Rachel Hayes
Oliver Pendered
Afsheen Rashid
Helen Seagrave
Deborah Trebilco
Martin Crane
Mary Gillie
Alastair Mumford
Helen Ryder

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

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Community Energy Association (England) Limited
Directors' Report (continued)
For The Year Ended 31 December 2023

Statement of Directors' Responsibilities - continued

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has 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.

On behalf of the board

Helen Seagrave

Director

Date

Community Energy Association (England) Limited
Accountant's Report
For The Year Ended 31 December 2023

Chartered Accountant's report to the directors on the preparation of the unaudited statutory accounts of Community Energy Association (England) Limited for the year ended 31 December 2023

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Community Energy Association (England) Limited for the year ended 31 December 2023 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the directors of Community Energy Association (England) Limited, as a body, in accordance with the terms of our engagement letter dated 27 April 2023. Our work has been undertaken solely to prepare for your approval the accounts of Community Energy Association (England) Limited and state those matters that we have agreed to state to the directors of Community Energy Association (England) Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Community Energy Association (England) Limited and its directors, as a body, for our work or for this report.

It is your duty to ensure that Community Energy Association (England) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Community Energy Association (England) Limited. You consider that Community Energy Association (England) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Community Energy Association (England) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

Date

Third Sector Accountancy Limited
Chartered Accountants and Registered Auditors
Holyoake House
Hanover Street
Manchester

**Community Energy Association (England) Limited
Accountant's Report (continued)
For The Year Ended 31 December 2023**

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Community Energy Association (England) Limited
Income and Expenditure Account
For The Year Ended 31 December 2023

	Notes	2023	2022
		£	£
TURNOVER		139,731	144,651
Cost of sales		(45,367)	(69,064)
		94,364	75,587
GROSS SURPLUS			
Administrative expenses		(252,904)	(232,163)
Other operating income		143,878	151,654
		(14,662)	(4,922)
OPERATING DEFICIT			
Other interest receivable and similar income		985	86
Interest payable and similar charges		(2,748)	4,110
		(16,425)	(726)
DEFICIT BEFORE TAXATION			
Tax on Deficit		-	20
		(16,425)	(706)
DEFICIT AFTER TAXATION BEING DEFICIT FOR THE FINANCIAL YEAR		(16,425)	(706)

The notes on pages 9 to 11 form part of these financial statements.

Community Energy Association (England) Limited
Balance Sheet
As At 31 December 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		1,489		2,390
			<u>1,489</u>		<u>2,390</u>
CURRENT ASSETS					
Debtors	6	32,747		58,919	
Cash at bank and in hand		182,258		180,584	
		<u>215,005</u>		<u>239,503</u>	
Creditors: Amounts Falling Due Within One Year	7	(52,791)		(61,765)	
			<u>162,214</u>		<u>177,738</u>
NET CURRENT ASSETS (LIABILITIES)			<u>162,214</u>		<u>177,738</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>163,703</u>		<u>180,128</u>
NET ASSETS			<u>163,703</u>		<u>180,128</u>
Income and Expenditure Account		<u>163,703</u>		<u>180,128</u>	
MEMBERS' FUNDS			<u>163,703</u>		<u>180,128</u>

Community Energy Association (England) Limited
Balance Sheet (continued)
As At 31 December 2023

For the year ending 31 December 2023 the company was entitled to exemption from audit 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 directors acknowledge 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.

On behalf of the board

Helen Seagrave

Director

Date

The notes on pages 9 to 11 form part of these financial statements.

Community Energy Association (England) Limited
Notes to the Financial Statements
For The Year Ended 31 December 2023

1. General Information

Community Energy Association (England) Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 09042561. The registered office is Workstation, 15 Paternoster Row, Sheffield, S1 2BX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from membership fees and the rendering of services.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	15% & 20% straight line
Computer Equipment	33.3% straight line

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Community Energy Association (England) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

3. Average Number of Employees

Average number of employees during the year was: 6 (2022: 8)

4. Directors' remuneration

	2023	2022
	£	£
Emoluments	6,500	4,275
	<u>6,500</u>	<u>4,275</u>

Subject to annual approval by the Board's finance committee, directors are offered £1,000 remuneration with £2,000 for the chair. If some directors decline remuneration, the chair is offered up to £4,000.

5. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2023	1,649	7,760	9,409
Additions	-	630	630
As at 31 December 2023	<u>1,649</u>	<u>8,390</u>	<u>10,039</u>
Depreciation			
As at 1 January 2023	996	6,023	7,019
Provided during the period	214	1,317	1,531
As at 31 December 2023	<u>1,210</u>	<u>7,340</u>	<u>8,550</u>
Net Book Value			
As at 31 December 2023	<u>439</u>	<u>1,050</u>	<u>1,489</u>
As at 1 January 2023	<u>653</u>	<u>1,737</u>	<u>2,390</u>

6. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	4,730	24,909
Prepayments and accrued income	25,577	33,272
Other debtors	24	-
VAT	2,416	738
	<u>32,747</u>	<u>58,919</u>

Community Energy Association (England) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	843	23,370
Other taxes and social security	5,060	3,445
Credit Card	1,554	881
Accruals and deferred income	45,334	34,069
	<u>52,791</u>	<u>61,765</u>

8. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Community Energy Association (England) Limited
Detailed Income and Expenditure Account
For The Year Ended 31 December 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Revenue		138,092		144,024
Donations		1,639		627
		<u>139,731</u>		<u>144,651</u>
COST OF SALES				
Core activity costs	45,367		69,064	
		<u>(45,367)</u>		<u>(69,064)</u>
GROSS SURPLUS		94,364		75,587
Administrative Expenses				
Directors' salaries	6,500		4,275	
Wages and salaries	214,657		201,056	
Recruitment costs	967		255	
Staff training	2,036		313	
Rent	6,145		6,883	
Computer and IT consumables	77		153	
Insurance	1,420		1,321	
Printing, postage and stationery	53		-	
Telecommunications	106		124	
Accountancy fees	8,830		6,959	
Professional fees	2,398		2,835	
Subscriptions	5,974		4,410	
Bad debts written off	1,458		1,125	
Depreciation	1,531		2,343	
Sundry expenses	752		111	
		<u>(252,904)</u>		<u>(232,163)</u>
Other Operating Income				
Grant income	143,878		151,654	
		<u>143,878</u>		<u>151,654</u>
OPERATING DEFICIT		(14,662)		(4,922)
Other interest receivable and similar income				
Bank interest receivable	985		86	
		<u>985</u>		<u>86</u>
				86

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Community Energy Association (England) Limited
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 December 2023

Interest payable and similar charges

Bank charges	249		158	
Irrecoverable VAT	2,499		(4,268)	
		(2,748)		4,110
DEFICIT BEFORE TAXATION		(16,425)		(726)
Tax on Deficit				
Corporation tax charge	-		(20)	
		-		20
DEFICIT AFTER TAXATION BEING DEFICIT FOR THE FINANCIAL YEAR		(16,425)		(706)