



**COMMUNITY ENERGY ASSOCIATION (ENGLAND) LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**



Community Energy Association (England) Limited

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Community Energy Association (England) Limited
Company Information
For The Year Ended 31 December 2025

Directors

Syed Ahmed
Emma Bridge
Kate Gilmartin
Peter Capener
Noel Lambert
Alistair Macpherson
Alastair Mumford
Oliver Pendered
Emma Lower
Helen Ryder
Helen Seagrave

Company Number

09042561

Registered Office

The Workstation
15 Paternoster Row
Sheffield
S1 2BX

Accountants

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Community Energy Association (England) Limited
Company No. 09042561
Directors' Report For The Year Ended 31 December 2025

The directors present their report and the financial statements for the year ended 31 December 2025.

Principal Activity

1. Principal Activities and Operational Growth

During 2025, the Community Energy Association (England) Limited (operating as Community Energy England) continued to supporting and representing those committed to the community energy sector. To meet the rising demands of our grant contracts and sector representation, our average active team size expanded to 8 employees (up from 7 in 2024).

Total turnover for the year rose to £315,295 (an increase of 23.9% from £254,437 in 2024). This was driven by a mix of membership fee income, corporate sponsorships, and event revenues. Crucially, our Grant Income rose significantly to £171,671 (up 104.4% from £83,985 in 2024), highlighting our success in securing restricted funds to deliver targeted regional and national community energy initiatives.

2. Review of Total Personnel Costs

To comply with statutory reporting standards for small companies, the staffing costs in our formal accounts are presented in two different categories.

Core personnel are listed under "Administrative Expenses," while staff members whose hours were directly funded by restricted project grants are grouped under "Cost of Sales."

The table below consolidates these lines to show our overall operational staffing expenditure for the year:

Staffing Cost Element	Statutory Accounts Line Item	2025 True Cost	2024 True Cost	Operational Context
Core Staff Salaries	Administrative Expenses: Wages & Salaries	£205,777	£270,941	Core operational, policy, and executive staff.
Project Staff Salaries	Cost of Sales: Core Activity Costs	£124,324	£0	Salaries funded by restricted project delivery grants.
Pension Costs	Staffing Costs: Pension Costs	£12,847	£16,357	Employer contributions to staff pensions.
Recruitment & Training	Administrative Expenses	£6,801	£4,580	Recruitment costs for our new CEO and staff development.
Staff Travel & Subsistence	Administrative Expenses	£3,458	£449	General staff travel and regional site visits.
Total Personnel Cost	Consolidated Team Spend	£353,207	£292,327	Our consolidated human resource investment.

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Community Energy Association (England) Limited
Directors' Report (continued)
For The Year Ended 31 December 2025

Principal Activity - continued

3. Liquidity and Reserves Position

Our deficit for the year was £18,199 (compared with a £63,173 deficit in 2024), which was absorbed by from reserves. We closed the year with net assets of £82,631 and a cash balance of £75,530 in the bank.

In 2025, we continued to invest in delivering crucial support for the sector, utilising our reserves to fund essential activity where direct grant funding was unavailable. We will continue to monitor our financial position closely in 2026 to ensure CEE remains financially sustainable and robust.

At year-end, our outstanding Trade Debtors stood at £38,816 (up from £24,046).

Directors

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

Syed Ahmed	
Emma Bridge	
Kate Gilmartin	
Peter Capener	
Noel Lambert	
Alistair Macpherson	
Alastair Mumford	
Oliver Pendered	
Emma Lower	Appointed 23/07/2025
Helen Ryder	
Helen Seagrave	Resigned 31/03/2025

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:

- 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.

Community Energy Association (England) Limited
Directors' Report (continued)
For The Year Ended 31 December 2025

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

Peter Capener

Peter Capener

Director

Date 23 / 09 / 2026

Community Energy Association (England) Limited
Accountant's Report
For The Year Ended 31 December 2025

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 2025

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 2025 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.

Third Sector Accountancy Ltd.

Date 25 / 09 / 2026

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Community Energy Association (England) Limited
Income and Expenditure Account
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
TURNOVER		315,295	254,437
Cost of sales		(213,452)	(82,474)
GROSS SURPLUS		101,843	171,963
Administrative expenses		(285,204)	(316,768)
Other operating income		171,671	83,985
OPERATING DEFICIT		(11,690)	(60,820)
Deficit on disposal of fixed assets		(192)	-
Other interest receivable and similar income		1,382	1,736
Interest payable and similar charges		(7,699)	(4,089)
DEFICIT FOR THE FINANCIAL YEAR		(18,199)	(63,173)

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

Community Energy Association (England) Limited
Balance Sheet
As At 31 December 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		609		1,261
			609		1,261
CURRENT ASSETS					
Debtors	6	55,691		30,202	
Cash at bank and in hand		75,530		143,200	
		131,221		173,402	
Creditors: Amounts Falling Due Within One Year	7	(49,199)		(73,833)	
NET CURRENT ASSETS (LIABILITIES)			82,022		99,569
TOTAL ASSETS LESS CURRENT LIABILITIES			82,631		100,830
NET ASSETS			82,631		100,830
Income and Expenditure Account			82,631		100,830
MEMBERS' FUNDS			82,631		100,830

Community Energy Association (England) Limited
Balance Sheet (continued)
As At 31 December 2025

For the year ending 31 December 2025 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

Peter Capener

Peter Capener

Director

Date 23 / 09 / 2026

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 2025

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 The 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.

Grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute. Grants and donations for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account.

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

3. Average Number of Employees

Average number of employees during the year was: 8 (2024: 7)

4. Directors' remuneration

	2025	2024
	£	£
Emoluments	500	3,000
	<u>500</u>	<u>3,000</u>

As determined by the Board of Directors, subject to CEE's finances being sufficiently healthy, all directors are offered a £1,000 annual remuneration, and the chair is offered an additional £1000 with respect to the additional duties.

Community Energy Association (England) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

5. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2025	1,755	5,164	6,919
Disposals	(1,082)	(405)	(1,487)
As at 31 December 2025	673	4,759	5,432
Depreciation			
As at 1 January 2025	1,387	4,271	5,658
Provided during the period	54	405	459
Disposals	(889)	(405)	(1,294)
As at 31 December 2025	552	4,271	4,823
Net Book Value			
As at 31 December 2025	121	488	609
As at 1 January 2025	368	893	1,261

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	38,816	24,046
Prepayments and accrued income	16,875	6,156
	55,691	30,202

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	4,588	7,005
Other taxes and social security	8,704	7,262
VAT	669	422
Credit Card	372	1,045
Accruals and deferred income	34,866	58,099
	49,199	73,833

Community Energy Association (England) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

8. Other Commitments

The total of future HR support payments under non-cancellable service agreement are as following:

	2025	2024
	£	£
Not later than one year	2,988	2,988
Later than one year and not later than five years	7,470	10,458
	<u>10,458</u>	<u>13,446</u>

9. 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 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Revenue		288,789		254,161
Donations		26,506		276
		<u>315,295</u>		<u>254,437</u>
COST OF SALES				
Core activity costs	<u>213,452</u>		<u>82,474</u>	
		<u>(213,452)</u>		<u>(82,474)</u>
GROSS SURPLUS		101,843		171,963
Administrative Expenses				
Directors' remuneration	500		3,000	
Wages and salaries	205,777		270,941	
Recruitment costs	4,126		879	
Staff training	2,675		3,701	
Travel expenses	3,458		449	
Rent	3,475		7,080	
Computer and IT consumables	1,033		583	
Insurance	1,808		1,733	
Printing, postage and stationery	28		136	
Telecommunications	661		385	
Accountancy fees	10,767		9,132	
Professional fees	33,312		7,593	
Subscriptions	4,926		6,025	
Bad debts written off	10,932		3,298	
Depreciation	460		880	
Sundry expenses	<u>1,266</u>		<u>953</u>	
		<u>(285,204)</u>		<u>(316,768)</u>
Other Operating Income				
Grant income	<u>171,671</u>		<u>83,985</u>	
		<u>171,671</u>		<u>83,985</u>
OPERATING DEFICIT		(11,690)		(60,820)
Deficit on disposal of tangible fixed assets	<u>(192)</u>		<u>-</u>	
		(192)		-

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Community Energy Association (England) Limited
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 December 2025

Other interest receivable and similar income

Bank interest receivable	1,382		1,736	
		1,382		1,736

Interest payable and similar charges

Bank charges	237		227	
Irrecoverable VAT	7,462		3,862	
		(7,699)		(4,089)
DEFICIT FOR THE FINANCIAL YEAR		<u>(18,199)</u>		<u>(63,173)</u>