Registered number: 09042561

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

Third Sector Accountancy Limited

## Contents

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

| | |
|---|---|
| **Directors** | Syed Ahmed<br>Emma Bridge<br>Kate Gilmartin<br>Peter Capener<br>Noel Lambert<br>Alistair Macpherson<br>Alastair Mumford<br>Oliver Pendered<br>Emma Lower<br>Helen Ryder<br>Helen Seagrave |
| **Company Number** | 09042561 |
| **Registered Office** | The Workstation<br>15 Paternoster Row<br>Sheffield<br>S1 2BX |
| **Accountants** | Third Sector Accountancy Limited<br>Holyoake House<br>Hanover Street<br>Manchester<br>M60 0AS |

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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**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.

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

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Peter Capener

Director
Date

**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.

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Date

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

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **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 |

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

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Peter Capener

Director
Date

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

## 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 |
| | 500 | 3,000 |

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.

## 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 |

## 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 |
| | 10,458 | 13,446 |

## 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 |
| | | 315,295 | | 254,437 |
| **COST OF SALES** | | | | |
| Core activity costs | 213,452 | | 82,474 | |
| | | (213,452) | | (82,474) |
| **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 | 1,266 | | 953 | |
| | | (285,204) | | (316,768) |
| **Other Operating Income** | | | | |
| Grant income | 171,671 | | 83,985 | |
| | | 171,671 | | 83,985 |
| **OPERATING DEFICIT** | | (11,690) | | (60,820) |
| Deficit on disposal of tangible fixed assets | (192) | | - | |
| | | (192) | | - |

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| | | | | |
|---|---|---|---|---|
| **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** | | (18,199) | | (63,173) |