



**COMMUNITY ENERGY ASSOCIATION (ENGLAND) LIMITED
DIRECTORS' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



Third Sector
Accountancy Ltd

Third Sector Accountancy Limited

Community Energy Association (England) Limited

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Community Energy Association (England) Limited
Company Information
For The Year Ended 31 December 2024

Directors

Syed Ahmed
Emma Bridge
Peter Capener
Kate Gilmartin
Noel Lambert
Alistair Macpherson
Alastair Mumford
Oliver Pendered
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 2024

The directors present their report and the financial statements for the year ended 31 December 2024.

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 two 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:

Syed Ahmed

Emma Bridge

Peter Capener

Kate Gilmartin

Noel Lambert Appointed 24/09/2024

Alistair Macpherson Appointed 24/09/2024

Alastair Mumford

Oliver Pendered

Helen Ryder

Helen Seagrave

Mary Gillie Resigned 24/09/2024

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 2024

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

Peter Capener

Director

Date

Community Energy Association (England) Limited
Accountant's Report
For The Year Ended 31 December 2024

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 2024

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 2024 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
Holyoake House
Hanover Street
Manchester
M60 0AS

Community Energy Association (England) Limited
Income and Expenditure Account
For The Year Ended 31 December 2024

	Notes	2024 £	2023 £
TURNOVER		254,437	139,731
Cost of sales		<u>(82,474)</u>	<u>(45,667)</u>
GROSS SURPLUS		171,963	94,064
Administrative expenses		(316,768)	(252,304)
Other operating income		<u>83,985</u>	<u>143,878</u>
OPERATING DEFICIT		(60,820)	(14,362)
Other interest receivable and similar income		1,736	985
Interest payable and similar charges		<u>(4,089)</u>	<u>(2,748)</u>
DEFICIT FOR THE FINANCIAL YEAR		<u><u>(63,173)</u></u>	<u><u>(16,125)</u></u>

The notes on pages 7 to 9 form part of these financial statements.

Community Energy Association (England) Limited
Balance Sheet
As At 31 December 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		1,261		1,489
			<u>1,261</u>		<u>1,489</u>
CURRENT ASSETS					
Debtors	6	30,202		32,747	
Cash at bank and in hand		143,200		182,258	
		<u>173,402</u>		<u>215,005</u>	
Creditors: Amounts Falling Due Within One Year	7	(73,833)		(52,491)	
		<u>(73,833)</u>		<u>(52,491)</u>	
NET CURRENT ASSETS (LIABILITIES)			99,569		162,514
			<u>99,569</u>		<u>162,514</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			100,830		164,003
			<u>100,830</u>		<u>164,003</u>
NET ASSETS			100,830		164,003
			<u>100,830</u>		<u>164,003</u>
Income and Expenditure Account			100,830		164,003
			<u>100,830</u>		<u>164,003</u>
MEMBERS' FUNDS			100,830		164,003
			<u>100,830</u>		<u>164,003</u>

The notes on pages 7 to 9 form part of these financial statements.

Community Energy Association (England) Limited
Notes to the Financial Statements
For The Year Ended 31 December 2024

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: 7 (2023: 6)

4. Directors' remuneration

	2024	2023
	£	£
Emoluments	3,000	6,500
	<u>3,000</u>	<u>6,500</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.

Community Energy Association (England) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

5. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2024	1,649	8,390	10,039
Additions	106	547	653
Disposals	-	(3,773)	(3,773)
As at 31 December 2024	<u>1,755</u>	<u>5,164</u>	<u>6,919</u>
Depreciation			
As at 1 January 2024	1,210	7,340	8,550
Provided during the period	177	704	881
Disposals	-	(3,773)	(3,773)
As at 31 December 2024	<u>1,387</u>	<u>4,271</u>	<u>5,658</u>
Net Book Value			
As at 31 December 2024	<u>368</u>	<u>893</u>	<u>1,261</u>
As at 1 January 2024	<u>439</u>	<u>1,050</u>	<u>1,489</u>

6. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	24,046	4,730
Prepayments and accrued income	6,156	25,577
Other debtors	-	24
VAT	-	2,416
	<u>30,202</u>	<u>32,747</u>

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	7,005	844
Other taxes and social security	7,262	6,591
VAT	422	-
Credit Card	1,045	1,554
Accruals and deferred income	58,099	43,502
	<u>73,833</u>	<u>52,491</u>

Community Energy Association (England) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

8. Other Commitments

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

	2024	2023
	£	£
Not later than one year	2,988	-
Later than one year and not later than five years	10,458	-
	<u>13,446</u>	<u>-</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 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Revenue		254,161		138,092
Donations		276		1,639
		<u>254,437</u>		<u>139,731</u>
COST OF SALES				
Core activity costs	<u>82,474</u>		<u>45,667</u>	
		<u>(82,474)</u>		<u>(45,667)</u>
GROSS SURPLUS		<u>171,963</u>		<u>94,064</u>
Administrative Expenses				
Directors' remuneration	3,000		6,500	
Wages and salaries	270,941		214,657	
Recruitment costs	879		967	
Staff training	3,701		2,036	
Travel expenses	449		-	
Rent	7,080		6,145	
Computer and IT consumables	583		77	
Insurance	1,733		1,420	
Printing, postage and stationery	136		53	
Telecommunications	385		106	
Accountancy fees	9,132		8,230	
Professional fees	7,593		2,398	
Subscriptions	6,025		5,974	
Bad debts written off	3,298		1,458	
Depreciation	880		1,531	
Sundry expenses	<u>953</u>		<u>752</u>	
		<u>(316,768)</u>		<u>(252,304)</u>
Other Operating Income				
Grant income	<u>83,985</u>		<u>143,878</u>	
		<u>83,985</u>		<u>143,878</u>
OPERATING DEFICIT		<u>(60,820)</u>		<u>(14,362)</u>
Other interest receivable and similar income				
Bank interest receivable	<u>1,736</u>		<u>985</u>	
		<u>1,736</u>		<u>985</u>

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Community Energy Association (England) Limited
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 December 2024

Interest payable and similar charges

Bank charges	227		249	
Irrecoverable VAT	3,862		2,499	
		(4,089)		(2,748)
DEFICIT FOR THE FINANCIAL YEAR		<u>(63,173)</u>		<u>(16,125)</u>