



Mutual Societies Annual Return Form (AR30)

For societies registered under the Co-operative and Community Benefit Societies Act 2014

Society name:

Edinburgh Community Solar Limited

Important information you should read before completing this form

You must use this form if you are a:

- registered society (previously referred to as an 'industrial and provident society')
- co-operative society
- community benefit society

registered under the Co-operative and Community Benefit Societies Act 2014.

You must submit this form and the society's accounts within 7 months of the end of your financial year. Failure to submit is an offence for which the society may be prosecuted.

Please note:

- we have an information note that may assist you in completing this application
- any personal details you give on the form will be placed on the society's public file.
- it is important you give accurate and complete information and disclose all relevant information. If you do not, it may take us longer to process your annual return.

Please keep a copy of the form and supporting documents for future reference.

Terms in this form

'FCA', 'PRA', 'us' and 'we' refer to the Financial Conduct Authority or Prudential Regulation Authority.

'You' refers to the person signing the form on behalf of the society.

'The 2014 Act' is the Co-operative and Community Benefit Societies Act 2014



Mutual Societies Annual Return Form (AR30)

For societies registered under the Co-operative and Community Benefit Societies Act 2014

Filling in the form

1 If you are using your computer to complete the form:

- use the TAB key to move from question to question and press SHIFT TAB to move back to the previous question; and
- print the completed form and arrange for it to be signed by all relevant individuals.

2 If you are filling in the form by hand:

- use black ink;
- write clearly; and
- arrange for it to be signed and dated by all relevant individuals.

3 If you make a mistake, cross it out and initial the changes; do not use correction fluid.

4 If you:

- leave a question blank;
- do not get the form signed; or
- do not attach the required supporting information

without telling us why, we will treat the application as incomplete. This will increase the time taken to assess your application.

5 If there is not enough space on the form, you may use separate sheets of paper. Clearly mark each separate sheet of paper with the relevant question number. Any separate sheets should be signed by the signatories to the form.

6 Email a scanned copy of the signed form and supporting documents to

mutualsannrtns@fca.org.uk

or send it by post to:

Mutuals Team
Financial Conduct Authority
25 The North Colonnade
Canary Wharf
LONDON
E14 5HS

7. Please make sure you include:

- this form
- a set of printed accounts – signed by two members and the secretary (3 signatures in total)
- an audit report or accountant's report where required; and
- any supporting documents.

1

Details of society

1.1 Details of the society

Register number	32277R
Registered office address	Friends of the Earth, Thorn House, 5 Rose Street, Edinburgh,
Postcode	EH2 2PR

1.2 Year end date (dd/mm/yyyy)

See Note 1.2

3	0	/	0	9	/	2	0	1	7
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Committee of management

If you are a club you do not need to give a year of birth in questions 1.3-1.6.

The names of the members of the Committee at the date on which the return is signed should be entered below in BLOCK CAPITALS.

1.3 Details of Chairman

Name	MR RICHARD DIXON
Address	28 Elbe Street Edinburgh
Postcode	EH6 7HW
Year of birth	1964
Business occupation and other directorships	Chief Officer of Friend of the Earth /see separate sheet

1.4 Details of Treasurer

Name	N/A
Address	
Postcode	
Year of birth	yyyy
Business occupation and other directorships	

1.5 Details of Secretary

Name	MRS ANNETTE HESLOP
Address	43 ORMSGILL LANE BARROW-IN-FURNESS CUMBRIA
Postcode	LA14 4AE
Year of birth	1956
Business occupation and other directorships	Finance Director Energy4All Limited, See Separate Sheet

1.6 Details of Members of the Committee

Name	Address	Year of birth	Business occupation and other directorships
Paul Phare	20Greenbank rd Bristol, BS5 6EY	1972	Development Manager
Chas Booth	64 Dudley Avenue,Edinburgh, EH6 4PN	1972	Councillor
Johanna Carrie	2 Caiystane View Edinburgh EH10 6SQ	1939	Retired
Stuart Hay	11/1 Blandfield, Edinburgh, EH7 4QJ	1976	Director of living streets Scotland
David Linsley Hood	21 Rig St Aberlady East Lothian EH32 0RW	1979	Engineer
David Hawkey	24 Ryehill GardensEdinburgh EH6 8ES	1979	University Research Fellow

Please use separate sheets of paper if you need more space, following the instructions provided in section 5 above.

Please indicate how many separate sheets of paper you have used

1

Please continue, answering all questions.

Edinburgh Community Solar Co-op Limited
Directorships Held

1.6 Details of Members of the Committee

Additional page

<u>Name</u>		<u>Address</u>	<u>Year of Birth</u>	<u>Occupation</u>
Mr Douglas	Prentice	32 Netherbank, Edinburgh, EH16 6YR	1953	Financial Consultant
Mrs Lesley	Hinds	4 Easter Drylaw Place, Edinburgh, EH4 2QD	1956	Councillor

Johanna Carrie

Harlaw Hydro
Friends of Fairmilehead Park
Transition Edinburgh South

Lesley Hinds

North Edinburgh Arts
One City Trust
Volunteering Matters Advisory Board
Capital Carers Ltd

Steve Burgess

Changeworks Resources for Life
Energy for Edinburgh

Karen Doran

Energy for Edinburgh
Transport for Edinburgh Limited

Jim Lee

The Spirit of Lanarkshire Wind Energy Coop Ltd
Arrochar Community Hydro Society Ltd
Edinburgh Community Solar Ltd
Lanarkshire Credit Union
Cooperative Education Trust Scotland
Co-op Party Ltd

Lesley Macinnes

Transform Scotland
Energy for Edinburgh Ltd
Transport for Edinburgh Ltd

Ian Fairlie

Campaign for Nuclear Disarmament

Annette Heslop

Arrochar Community Hydro Society Ltd
Energy4All Limited
Highwinds Community Energy Society Ltd
Community Energy Management Company Ltd
The Wind Company UK Ltd

Signed:



Dated:

07/03/2018

1.7 Are any members of the society's committee disqualified as directors under the Company Director Disqualification Act 1986?

- ☒ No
☐ Yes

1.8 Does the society carry out any activity which is regulated under the Financial Services and Markets Act 2000? (e.g. accepting deposits in a form other than withdrawable shares; offering insurance products; undertaking residential mortgage business). If 'yes' please state the society's Financial Services Register firm reference number

- ☒ No
☐ Yes

Financial Services Register firm reference number

1.9 Is the society a subsidiary of another society?

- ☒ No
☐ Yes

1.10 Does the society have one or more subsidiaries?

- ☒ No
☐ Yes

1.11 Is the society currently accepted by the HM Revenue and Customs as a charity for tax purposes?

- ☒ No
☐ Yes

Please confirm you have attached a copy of the letter from HM Revenue and Customs confirming charitable tax status:

- ☐ Yes

1.12 Is this society a charity registered with the Office of the Scottish Charity Regulator (OSCR)?

- ☒ No
☐ Yes ► provide your Scottish Charity number below

1.13 Is the society registered with one of the following (please tick)?

- ☐ Homes and Communities Agency
☐ The Welsh Ministers
☐ Scottish Housing Regulator

If so, please provide your register number

All societies must answer the following questions:

- if a **bona fide co-operative society** go to question 1.14
- if **existing for the benefit of the community** go to question 1.19

Bona fide co-operative society

1.14 How did members benefit from the business, industry or trade of the society during the year?

N/A

1.15 Is membership of the society required to obtain the benefits offered by it?

- ☐ Yes
☐ No

1.16 In what way did members participate in an ongoing basis in the society's primary business during the year?

N/A

1.17 How did members democratically control the society?

N/A

1.18 How did the society use any surplus/profit?

If the society distributed the surplus/profit to members please explain how this was done.

N/A

Please use separate sheets of paper if you need more space (see section 5 above)

Please indicate how many separate sheets of paper you have used.

Continue to 2.1

Community benefit society

1.19 Who are the community the society benefited?

The City of Edinburgh

1.20 How did the society benefit that community during the year?

We generated 1,133,521 kWh renewable energy from rooftop solar PV which was then used by the host buildings in the community. The society installed educational display screens to various host sites to show them the levels of electricity the solar panels are producing.

1.21 How did the society use any surplus/profit?

Out of the surplus earned during the year, the members will vote at their AGM for £3,050 to remain in the reserves and £20,000 to be allocated to the community benefit fund.

Please use separate sheets of paper if you need more space (see section 5 above).

Please indicate how many separate sheets of paper you have used.

Continue to 2.1

2 Statistics

Account details

2.1 You must enter the figures below

See notes for help on items E-T. Enter NIL where applicable

A	Members at beginning of year	541
B	Members ceased during year	2
C	Members admitted during year	3
D	Members at end of year	542
E	Turnover for year	214,429
F	Total of income and expenditure (receipts and payments added together)	414,008
G	Net surplus/(deficit) for year	23,050
H	Fixed assets	1,440,681
I	Current assets	198,714
J	Total assets (equal to amount in row O, below)	1,639,395
K	Current liabilities	185,432
L	Share capital	1,477,497
M	Long-term liabilities	(58,711)
N	Reserves	35,177
O	Total liabilities, share capital & reserves (K+L+M+N) (equal to amount in J above)	1,639,395
All societies (excluding clubs) must complete boxes P-T		
P	Investments in other registered societies	Nil
Q	Loans from members	Nil
R	Loans from Employees' Superannuation Schemes	Nil
S	Dividends on sales	Nil
T	Share interest	75,796

2.2 Names of subsidiaries as defined in sections 100 and 101 of the Co-operative and Community Benefit Societies Act 2014

None

2.3 Names of subsidiaries not dealt with in group accounts (if any) and reasons for exclusions (as approved by the FCA)

The society must have written authority from us to exclude a subsidiary from group accounts

None

3

The audit

3.1 Type of audit used for the attached accounts.

If the society has used a full professional audit or an accountant's report then the report must be prepared by a registered auditor.

- ☐ Full professional audit ▶ Continue to section 4
- ☒ Accountant's report ▶ Complete questions 3.2 and 3.3
- ☐ Lay audit ▶ Complete questions 3.2 and 3.3
- ☐ Unaudited ▶ Complete questions 3.2 and 3.3

3.2 Do the society's registered rules allow the society not to undertake a full professional audit?

- ☐ No
- ☒ Yes

3.3 Has the membership passed at a general meeting a resolution allowing the society not to undertake a full professional audit for the year of account in question? (In accordance with section 84 of the Co-operative and Community Benefit Societies Act 2014)

- ☐ No
- ☒ Yes

4

Accounts and signature

Accounts

4.1 Date on which the accounts and balance sheet will be/were laid before the AGM (dd/mm/yyyy)

0	3	/	0	3	/	2	0	1	8
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4.2 Has your society produced accounts to the minimum standard required?

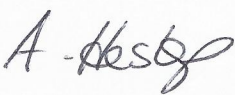
☒ Yes ▶ you must confirm that you have attached the accounts and the audit/accountant's report bearing the original signatures of the auditor (if required by law), the secretary and the two committee members. ☒ Attached

☐ No ▶ you must produce accounts to the minimum standard required, see notes for details.

Signature – all societies to complete

4.3 The Secretary of the society must sign and date below

I certify that the information in this form is correct to the best of my knowledge and belief.

Name	Mrs Annette Heslop
Signature	
Phone number	01229 821028
Email	annette@energy4all.co.uk
Date	07/03/2018

Company Registration No. 32277R (England and Wales)

EDINBURGH COMMUNITY SOLAR LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017

EDINBURGH COMMUNITY SOLAR LIMITED

COMPANY INFORMATION

Directors	Ms M J Carrie	
	Mr R J Dixon	
	Mr D J C Hawkey	
	Mrs L Hinds	
	Ms K Studd	(Appointed 11 February 2017)
	Mr J Lee	(Appointed 20 March 2017)
	Dr I Fairlie	(Appointed 11 February 2017)
	Mr A Murphy	(Appointed 11 February 2017)
	Cllr S Burgess	(Appointed 29 June 2017)
	Cllr K Doran	(Appointed 29 June 2017)
	Cllr L Macinnes	(Appointed 29 June 2017)
Secretary	Mrs A Heslop	
Company number	32277R	
Registered office	Friends of the Earth Thorn House 5 Rose Street EDINBURGH EH2 2PR	
Accountants	Melville & Co Unit 17-18, Trinity Enterprise Centre Furness Business Park Ironworks Road Barrow-in-Furness LA14 2PN	

EDINBURGH COMMUNITY SOLAR LIMITED

CONTENTS

	Page
Directors' report	1
Accountants' report	2
Profit and loss account	3
Balance sheet	4
Statement of changes in equity	5
Notes to the financial statements	6 - 9

EDINBURGH COMMUNITY SOLAR LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2017

The directors present their annual report and financial statements for the year ended 30 September 2017.

Principal activities

The principal activity of the company continued to be that of the supply of electricity from solar energy.

Directors

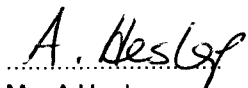
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr P Phare	(Resigned 11 February 2017)
Ms M J Carrie	
Mr S Hay	(Resigned 11 February 2017)
Mr D Linsley-Hood	(Resigned 11 February 2017)
Mr R J Dixon	
Mr D J C Hawkey	
Mr D J Prentice	(Resigned 11 February 2017)
Mrs L Hinds	
Mr C Booth	(Resigned 4 July 2017)
Mr B Henderson	(Resigned 4 July 2017)
Ms K Studd	(Appointed 11 February 2017)
Mr J Lee	(Appointed 20 March 2017)
Dr I Fairlie	(Appointed 11 February 2017)
Mr A Murphy	(Appointed 11 February 2017)
Cllr S Burgess	(Appointed 29 June 2017)
Cllr K Doran	(Appointed 29 June 2017)
Cllr L Macinnes	(Appointed 29 June 2017)

In accordance with the rules of the society Mr R J Dixon and Mrs M J Carrie will retire at the AGM. Mrs M J Carrie, being eligible will seek re-election. Mr R J Dixon will not seek re-election.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

By order of the board



Mrs A Heslop

Secretary

Date: 08/01/2018

EDINBURGH COMMUNITY SOLAR LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF EDINBURGH COMMUNITY SOLAR LIMITED FOR THE YEAR ENDED 30 SEPTEMBER 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Edinburgh Community Solar Limited for the year ended 30 September 2017 set out on pages 3 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm 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/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Edinburgh Community Solar Limited, as a body, in accordance with the terms of our engagement letter dated 2 March 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Edinburgh Community Solar Limited and state those matters that we have agreed to state to the Board of Directors of Edinburgh Community Solar 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 Edinburgh Community Solar Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Edinburgh Community Solar Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Edinburgh Community Solar Limited. You consider that Edinburgh Community Solar Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Edinburgh Community Solar 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 statutory financial statements.



Melville & Co

Chartered Accountants

08/10/18

Unit 17-18, Trinity Enterprise Centre
Furness Business Park
Ironworks Road
Barrow-in-Furness
LA14 2PN

EDINBURGH COMMUNITY SOLAR LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2017

	Notes	2017 £	2016 £
Turnover		214,429	26,263
Cost of sales		(82,949)	(154)
Gross profit		131,480	26,109
Administrative expenses		(32,925)	(3,733)
Other operating income		4,100	-
Operating profit		102,655	22,376
Interest payable and similar expenses		(3,809)	-
Profit before taxation		98,846	22,376
Taxation		-	-
Profit after taxation		98,846	22,376
Members share interest		(75,796)	(10,149)
Profit for the financial year		23,050	12,227

EDINBURGH COMMUNITY SOLAR LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2017

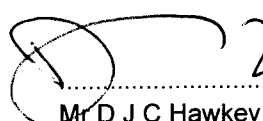
	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	2	1,440,680		1,465,040	
Investments	3		1		-
		<u>1,440,681</u>		<u>1,465,040</u>	
Current assets					
Debtors	4	66,558		120,213	
Cash at bank and in hand		132,156		323,716	
		<u>198,714</u>		<u>443,929</u>	
Creditors: amounts falling due within one year	5	<u>(185,432)</u>		<u>(481,146)</u>	
Net current assets/(liabilities)			13,282		(37,217)
Total assets less current liabilities		<u>1,453,963</u>		<u>1,427,823</u>	
Capital and reserves					
Called up share capital	6	1,477,497		1,477,497	
Share offer costs		(58,711)		(61,801)	
Profit and loss reserves		35,177		12,127	
Total equity		<u>1,453,963</u>		<u>1,427,823</u>	

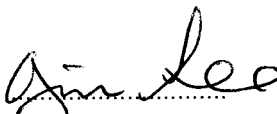
For the financial year ended 30 September 2017 the company was entitled to exemption from audit. No member of the Co-operative has deposited a notice requiring an audit of these financial statements.

The directors acknowledge their responsibilities for ensuring that the company keeps proper accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the Co-operative as at the end of the financial year and of its profit or loss for the financial year and which otherwise comply with the requirements of the Co-operative and Community Benefit Societies Act 2014 relating to accounts, so far as applicable to the Co-operative.

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

The financial statements were approved by the board of directors and authorised for issue on 08/01/2018 and are signed on its behalf by:


Mr D J C Hawkey
Director


Mr J Lee
Director

Company Registration No. 32277R

EDINBURGH COMMUNITY SOLAR LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 SEPTEMBER 2017

	Notes	Share capital £	Share offer costs £	Profit and loss reserves £	Total £
Balance at 1 October 2015		500	-	(100)	400
Year ended 30 September 2016:					
Profit and total comprehensive income for the year		-	-	22,376	22,376
Issue of share capital	6	1,476,997	-	-	1,476,997
Members share interest		-	-	(10,149)	(10,149)
Share offer costs		-	(61,801)	-	(61,801)
Balance at 30 September 2016		<u>1,477,497</u>	<u>(61,801)</u>	<u>12,127</u>	<u>1,427,823</u>
Year ended 30 September 2017:					
Profit and total comprehensive income for the year		-	-	98,846	98,846
Members share interest		-	-	(75,796)	(75,796)
Share offer costs - released in year		-	3,090	-	3,090
Balance at 30 September 2017		<u><u>1,477,497</u></u>	<u><u>(58,711)</u></u>	<u><u>35,177</u></u>	<u><u>1,453,963</u></u>

EDINBURGH COMMUNITY SOLAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2017

1 Accounting policies

Company information

Edinburgh Community Solar Limited is a community benefit society registered under the Co-operative and Community Benefit Societies Act 2014. The registered office is Friends of the Earth, Thorn House, 5 Rose Street, EDINBURGH, EH2 2PR.

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. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for electricity generated by solar panels from the Feed in Tariff and from selling excess electricity generated provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	5% on cost
---------------------	------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 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.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

EDINBURGH COMMUNITY SOLAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2017

1 Accounting policies (Continued)

1.6 Grants

Grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.7 Share offer costs

Share offer costs are capitalised as a negative reserve and are released to profit on the same basis as the underlying assets that the share offer financed, being 5% on cost from the year when all the plant became operational.

1.8 Members share interest

Share interest has been calculated by applying the 5.125% target share interest rate in the share offer document.

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 October 2016	1,465,041
Additions	51,464
	<hr/>
At 30 September 2017	1,516,505
	<hr/>
Depreciation and impairment	
At 1 October 2016	-
Depreciation charged in the year	75,825
	<hr/>
At 30 September 2017	75,825
	<hr/>
Carrying amount	
At 30 September 2017	1,440,680
	<hr/> <hr/>
At 30 September 2016	1,465,040
	<hr/> <hr/>

3 Fixed asset investments

	2017 £	2016 £
Investments	1	-
	<hr/> <hr/>	<hr/> <hr/>

The investment is a minority interest of one share in Energy4All Limited

EDINBURGH COMMUNITY SOLAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2017

3 Fixed asset investments (Continued)

Movements in fixed asset investments

Investments
other than
loans
£

Cost or valuation

At 1 October 2016

-

Additions

1

At 30 September 2017

1

Carrying amount

At 30 September 2017

1

At 30 September 2016

-

4 Debtors

2017

2016

Amounts falling due within one year:

£

£

Other debtors

66,558

120,213

5 Creditors: amounts falling due within one year

2017

2016

£

£

Trade creditors

2,638

469,747

Other taxation and social security

9,971

-

Other creditors

172,823

11,399

185,432

481,146

6 Members share capital

2017

2016

£

£

Members share capital

Issued and fully paid

1,477,497 Members shares of £1 each

1,477,497

1,477,497

1,477,497

1,477,497

7 Related party transactions

EDINBURGH COMMUNITY SOLAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2017

7 Related party transactions

(Continued)

The management services of the Co-operative is carried out by Energy4All Limited, a company which specialises in the setting up, development and management of renewable energy co-operatives. Two of the company's directors, Mr P Phare and Mr J Lee are also employees of Energy4All Limited. Energy4All Limited charged an administration fee of £19,299 for the year.