



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

mutualsannrts@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	5
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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 Freind 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
Margaret Johanna Carrie	2 Caiystane View, Edinburgh, EH10 6SQ	1939	Retired
John Roche	24 Parkhead View, Edinburgh, EH11 4RT	1956	Enviroment Consultant
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
Richard Igor John Dixon	28 Elbe St, Edinburgh, EH6 7HW	1964	Chief Officer of Friend of the Earth

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

1.6 Details of Members of the Committee

<u>Name</u>	<u>Address</u>	<u>Year of Birth</u>	<u>Occupation</u>
Mr David Hawkey	24 Ryehill Gardens, Edinburgh, EH6 8ES	1979	University Research Fellow
Mr Douglas Prentice	32 Netherbank, Edinburgh, EH16 6YR	1953	Financial Consultant
Mrs Lesley Hinds	4 Easter Drylaw Place, Edinburgh, EH4 2QD	1956	Councillor
Mr Charles Booth	64 Dudley Avenue, Edinburgh, EH6 4PN	1972	Councillor
Mr William Henderson	39 Curriehill Castle Drive, Balerno, EH14 5TA	1954	Councillor

Douglas Prentice

GeoCapita Ltd
Geocapita Financial Management LLP
GeoCapita Partners LLP
GeoCapita Financial Services Ltd

Paul Phare

Drumlin Wind Energy Coop
Spirit of Lanarkshire Wind Energy Coop

Richard Dixon

Stop Climate Chaos
Postcode culture Trust
SNIFFER

Stuart Hay

Transform Scotland

Johanna Carrie

Harlaw Hydro

Lesley Hinds

CEC Holdings Ltd
Transform Scotland
Transport for Scotland Ltd
North Edinburgh Arts
One City Trust
Volunteering Matters Advisory Board

Charles Booth

Edinburgh International Festival Society
Edinburgh Leisure
Edinburgh Leisure 2
Leith Industrial School Trust
Recycle to Cycle Ltd trading as "The Bike Station"
Greener Leith

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?

Society not yet operational

1.21 How did the society use any surplus/profit?

As per the accounts, there was no surplus/profit

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	0
B	Members ceased during year	0
C	Members admitted during year	541
D	Members at end of year	541
E	Turnover for year	9,040
F	Total of income and expenditure (receipts and payments added together)	18,180
G	Net surplus/(deficit) for year	(100)
H	Fixed assets	34,790
I	Current assets	36,865
J	Total assets (equal to amount in row O, below)	71,655
K	Current liabilities	71,255
L	Share capital	500
M	Long-term liabilities	0
N	Reserves	(100)
O	Total liabilities, share capital & reserves (K+L+M+N) (equal to amount in J above)	71,655
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	0

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)

1	6	/	0	4	/	2	0	1	6
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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.

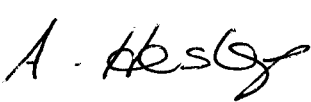
☒ Attached

☐ 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	28.4.16

Company Registration No. 32277R (England and Wales)

EDINBURGH COMMUNITY SOLAR LIMITED
DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2015

EDINBURGH COMMUNITY SOLAR LIMITED

COMPANY INFORMATION

Directors

Mr P Phare	(Appointed 30 December 2013)
Ms M J Carrie	(Appointed 30 December 2013)
Mr J P Roche	(Appointed 8 July 2014)
Mr S Hay	(Appointed 30 December 2013)
Mr D Linsley-Hood	(Appointed 9 October 2014)
Mr R I J Dixon	(Appointed 30 December 2013)
Mr D J C Hawkey	(Appointed 30 December 2013)
Mr D J Prentice	(Appointed 30 December 2013)
Mrs L Hinds	(Appointed 31 August 2015)
Mr C Booth	(Appointed 31 August 2015)
Mr B Henderson	(Appointed 31 August 2015)

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

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EDINBURGH COMMUNITY SOLAR LIMITED

DIRECTORS' REPORT

FOR THE PERIOD ENDED 30 SEPTEMBER 2015

The directors present their report and financial statements for the Period ended 30 September 2015. The Co-operative was registered under the Industrial and Provident Societies Act 1965 on 30 December 2013.

Directors

The following directors have held office since 30 December 2013:

Mr P Phare	(Appointed 30 December 2013)
Ms M J Carrie	(Appointed 30 December 2013)
Mr J P Roche	(Appointed 8 July 2014)
Mr S Hay	(Appointed 30 December 2013)
Mr D Linsley-Hood	(Appointed 9 October 2014)
Mr R I J Dixon	(Appointed 30 December 2013)
Mr D J C Hawkey	(Appointed 30 December 2013)
Mr D J Prentice	(Appointed 30 December 2013)
Mrs L Hinds	(Appointed 31 August 2015)
Mr C Booth	(Appointed 31 August 2015)
Mr B Henderson	(Appointed 31 August 2015)

This report has been prepared in accordance with the special provisions relating to smaller entities.

By order of the board



Mrs A Heslop

Secretary

07/03/2016

EDINBURGH COMMUNITY SOLAR LIMITED

ACCOUNTANTS' REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF EDINBURGH COMMUNITY SOLAR LIMITED

We report on the accounts for the period ended 30 September 2015 set out on pages 3 to 6.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND REPORTING ACCOUNTANT

The Co-operative's directors are responsible for the preparation of the accounts, and they consider that the Co-operative is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

BASIS OF OPINION

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants and so our procedures consisted of comparing the accounts with the accounting records kept by the Co-operative and making such limited enquiries of the officers of the Co-operative as we considered necessary for the purpose of this report. These procedures provide the only assurance expressed in our opinion.

OPINION

In our opinion the profit and loss account and balance sheet for the period ended 30 September 2015 are in agreement with the books of account kept by the Co-operative and that, on the basis of the information contained in the books of account, they comply with the requirements of the Co-operative and Community Benefit Societies Act 2014.

In our opinion the Co-operative has satisfied the conditions for exemption from an audit of the accounts for the period ended 30 September 2015 as set out in the Co-operative and Community Benefit Societies Act 2014 and did not at any time within the year fall within any of the categories of society not entitled to such exemption.



Melville & Co

Chartered Accountants

07/03/2016
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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 PERIOD ENDED 30 SEPTEMBER 2015

		Period ended 30 September 2015 £
	Notes	
Turnover		9,040
Cost of sales		(7,533)
Gross profit		<u>1,507</u>
Administrative expenses		(1,607)
Loss on ordinary activities before taxation		<u>(100)</u>
Tax on loss on ordinary activities	2	-
Loss for the Period	7	<u><u>(100)</u></u>

EDINBURGH COMMUNITY SOLAR LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2015

	Notes	2015 £
Fixed assets		
Tangible assets	3	34,790
Current assets		
Debtors	4	24,904
Cash at bank and in hand		11,961
		<u>36,865</u>
Creditors: amounts falling due within one year	5	(71,255)
Net current liabilities		<u>(34,390)</u>
Total assets less current liabilities		<u>400</u>
Capital and reserves		
Called up share capital	6	500
Profit and loss account	7	(100)
		<u>400</u>
Shareholders' funds		<u>400</u>

For the financial Period ended 30 September 2015 the Co-operative 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 Co-operative 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 Period and of its profit or loss for the financial Period 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.

Approved by the Board and authorised for issue on 07/03/2016



Ms M J Carrie
Director



Mr R I J Dixon
Director

Company Registration No. 32277R

EDINBURGH COMMUNITY SOLAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2015

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life. No depreciation is charged until the equipment is operational.

Plant and machinery 5% on cost

2 Taxation

No tax arises due to the loss for the period enhanced by the availability of capital allowances on plant additions. There remains tax losses of £34,890 available for relief against future years' profits.

3 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 30 December 2013	-
Additions	34,790
	<hr/>
At 30 September 2015	34,790
	<hr/>
Depreciation	
At 30 December 2013 & at 30 September 2015	-
	<hr/>
Net book value	
At 30 September 2015	34,790
	<hr/> <hr/>

In accordance with accounting policy note 1.4, no depreciation has been charged on the plant and machinery because it was not yet in use.

EDINBURGH COMMUNITY SOLAR LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2015

4	Debtors	2015 £
	Other debtors	24,904
		<u>24,904</u>
5	Creditors: amounts falling due within one year	2015 £
	Trade creditors	25,029
	Other creditors	46,226
		<u>71,255</u>
		<u>71,255</u>
6	Share capital	2015 £
	Allotted, called up and fully paid	
	500 Members shares of £1 each	500
		<u>500</u>
		<u>500</u>
7	Statement of movements on profit and loss account	Profit and loss account £
	Loss for the period	(100)
		<u>(100)</u>
		<u>(100)</u>
8	Post balance sheet events	
	The Co-operative made a share offer in which raised £1.477M towards the cost of acquisition and installation of solar panels on the roofs of community buildings to generate electricity for those community organisations and the national grid.	
9	Related party relationships and transactions	
	The management services of the Co-operative will be carried out by Energy4All Limited, a company which specialises in the setting up, development and management of renewable energy co-operatives. One of the company's directors, Mr P Phare is also an employee of Energy4All Limited. Energy4All Limited will raise a charge for project management on the construction and once operational will charge an ongoing administration fee.	
