
BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

CO-OPERATIVE INFORMATION

Directors

Ms K Ente
Ms D Smith
Ms R Espinosa
Mr M Kenber
Dr G Felgate (appointed 16 September 2021)
Dr P Beckett

Registered number

IP032097

Registered office

21-22 Old Steine
Brighton
East Sussex
BN1 1EL

Accountants

Calder & Co
30 Orange Street
London
WC2H 7HF

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

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BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

CHAIRPERSON'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

The chairman presents his statement for the period.

BHESCo continues to weather the uncertain economic conditions. This has been another challenging year for developing renewable energy projects as local businesses work to recover from the impacts of the pandemic. Whilst it is disappointing to be reporting a loss again this year, it is a smaller loss than last year and smaller than could reasonably have been expected given the circumstances.

This financial year has begun more brightly and we have a healthy pipeline of projects, the first of which is well underway. In addition, the energy crisis is leading to a demand for BHESCo's expertise as businesses and individuals look for advice on how to cut their costs.

We have created two distinct business units: Projects and Consultancy. We see consultancy as a key growth area for the business, as local authorities, businesses and individuals all become more focussed on energy efficiency and cost cutting. This is reflected in an upturn in enquiries and a willingness to pay for expert advice.

I and my fellow directors have absolute confidence in the team. They are committed to our mission and values and we believe that BHESCo is on the right path for growth and achieving our financial goals.

Auditors

There was no auditor required for the year ending 31 March 2022. The position will be kept under review by the Board, in accordance with our rules.

Summary of financial position

During the year, £128,934 of renewable generation assets were installed, strengthening our balance sheet. These were financed by capital investment raised in the previous year. We redeemed £14,200 worth of shares in accordance with individual withdrawal requests and made the full interest payment to eligible investors (£66,894).

We ended the year with a net operating loss of £120k. This is due to the accounting policies for revenue recognition on the long-term hire purchase agreements, which book all income and expenditures in the year in which they are received or incurred. This provides BHESCo with a steady flow of income for up to 25 years per agreement, with the majority of the expenditure happening in year 1.

The Board is satisfied that the Management Team is following agreed strategy and that the finances of the business are healthy.

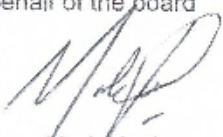
BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

CHAIRPERSON'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

The Board

The Board is made up of four Non-Executive Directors – Rachel Espinosa, Garry Felgate, Paul Beckett and myself – all of whom participate on a voluntary basis, and Kayla Ente (CEO) and Diane Smith (Operations Director), on the Executive Management Team. The Board meets eight times each year to review the business of the Co-operative.

On behalf of the board



Name Mark Kenber
Chair, Brighton & Hove Energy Services Co-operative Limited

Date 22/09/22

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The directors present their report and the financial statements for the year ended 31 March 2022.

Principal activity

The principal activity of the co-operative is to facilitate the transition from fossil fuels in the energy supply by developing clean, affordable energy generation and energy savings projects in a community-owned business model.

Directors

The directors who served during the year were:

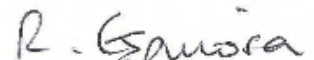
Ms K Ente
Ms D Smith
Ms R Espinosa
Mr M Kenber
Dr G Felgate (appointed 16 September 2021)
Dr P Beckett

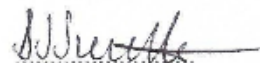
Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



.....
Dr G Felgate
Director:
Date: 22/09/22


.....
Ms R Espinosa
Director
Date: 22/9/22


.....
Ms D Smith
Director
Date: 22/9/22


.....
Ms K Ente
Director: 22/9/22
Date:


.....
Mr M Kenber
Director
Date: 22/09/22


.....
Dr P Beckett
Director
Date: 22-09-22

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

The rules of the Co-operative requires the directors to prepare financial statements for each financial year. Under applicable law the directors have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 Co-operative and of the profit or loss of the Co-operative for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Co-operative's financial statements 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 Co-operative will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Co-operative's transactions and disclose with reasonable accuracy at any time the financial position of the Co-operative and to enable them to ensure that the financial statements comply with the Act.. They are also responsible for safeguarding the assets of the Co-operative and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**REPORTING ACCOUNTANTS' REPORT UNDER SECTION 85 OF THE CO-OPERATIVE AND COMMUNITY
BENEFIT SOCIETIES ACT 2014
FOR THE YEAR ENDED 31 MARCH 2022**

We have reported on the financial statements of Brighton and Hove Energy Services Co-operative Limited for the year ended 31 March 2022 as set out on pages 6 to 17 from the Co-operative'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 <https://www.icaew.com/regulation>.

This report is made solely to the Board of directors of Brighton and Hove Energy Services Co-Operative Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Brighton and Hove Energy Services Co-operative Limited and state those matters that we have agreed to state to the Board of directors of Brighton and Hove Energy Services Co-Operative Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brighton and Hove Energy Services Co-operative Limited and its Board of directors, as a body, for our work or for this report.

It is your duty to ensure that Brighton and Hove Energy Services Co-operative 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 loss of Brighton and Hove Energy Services Co-operative Limited. You consider that Brighton and Hove Energy Services Co-operative Limited is exempt from the statutory audit requirement for the year.



Calder & Co

30 Orange Street

London

WC2H 7HF

Date: 23 September 2022

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Turnover		286,245	426,003
Cost of sales		(70,927)	(277,153)
Gross profit		215,318	148,850
Administrative expenses		(299,177)	(234,677)
Other operating income		34,733	29,882
Operating loss		(49,126)	(55,945)
Interest payable and similar expenses		(70,528)	(67,025)
Loss before tax		(119,654)	(122,970)
Loss for the financial year		(119,654)	(122,970)
Other comprehensive income for the year			
Total comprehensive income for the year		(119,654)	(122,970)

The notes on pages 9 to 17 form part of these financial statements.

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED
REGISTERED NUMBER: IP032097

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	4	10,000	15,000
Tangible assets	5	348,420	369,440
		<u>358,420</u>	<u>384,440</u>
Current assets			
Debtors: amounts falling due after more than one year	6	527,072	534,098
Debtors: amounts falling due within one year	6	74,771	147,524
Cash at bank and in hand	7	75,689	102,920
		<u>677,532</u>	<u>784,542</u>
Creditors: amounts falling due within one year	8	(118,936)	(116,990)
Net current assets		<u>558,596</u>	<u>667,552</u>
Total assets less current liabilities		<u>917,016</u>	<u>1,051,992</u>
Creditors: amounts falling due after more than one year	9	(53,041)	(57,662)
Net assets		<u><u>863,975</u></u>	<u><u>994,330</u></u>
Capital and reserves			
Called up share capital	10	1,406,840	1,421,040
Profit and loss account		(542,865)	(426,710)
		<u><u>863,975</u></u>	<u><u>994,330</u></u>

The directors consider that the Co-operative is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Co-operative to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED
REGISTERED NUMBER: IP032097

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on



.....
Ms K. Ente
Director

The notes on pages 9 to 17 form part of these financial statements.

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Brighton and Hove Energy Services Co-operative Ltd is a registered society under the Co-operative and Community Benefit Societies Act 2014. The registered office is 21-22 Old Steine, Brighton, East Sussex, BN1 1EL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Community Benefit Societies Act 2014 as applicable to companies subject to the small companies regime..

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Co-operative and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Co-operative has transferred the significant risks and rewards of ownership to the buyer;
- the Co-operative retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Co-operative will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Co-operative will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.3 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

The estimated useful lives range as follows:

Intellectual property	-	10	year straight line
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2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives range as follows:

Plant and machinery	-	length of power purchase agreement
Motor vehicles	-	5 years straight line
Computer equipment	-	3 years straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.5 Impairment of non-current assets

At each reporting period end date, the Co-operative reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Co-operative estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.7 Financial instruments

The Co-operative has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Co-operative's statement of financial position when the Co-operative becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a marked rate of interest. Financial assets classified as debtors within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Co-operative after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.8 Equity instruments

Equity instruments issued by the Co-operative 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 Co-operative.

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or non-current assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Co-operative is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2.11 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial position as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

Amounts due from lessees under finance leases are recognised as receivables at the amount of the Co-operative's net investment on the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Co-operative's net investment outstanding in respect of leases.

2.12 Pensions

Defined contribution pension plan

The Co-operative operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Co-operative pays fixed contributions into a separate entity. Once the contributions have been paid the Co-operative has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Co-operative in independently administered funds.

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Employees

The average monthly number of employees, including directors, during the year was 7 (2021 - 7).

4. Intangible assets

	Patents £
Cost	
At 1 April 2021	50,000
At 31 March 2022	<u>50,000</u>
Amortisation	
At 1 April 2021	35,000
Charge for the year on owned assets	5,000
At 31 March 2022	<u>40,000</u>
Net book value	
At 31 March 2022	<u>10,000</u>
At 31 March 2021	<u>15,000</u>

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Office equipment £	Total £
Cost or valuation				
At 1 April 2021	352,916	30,140	19,462	402,518
Additions	-	-	2,831	2,831
At 31 March 2022	<u>352,916</u>	<u>30,140</u>	<u>22,293</u>	<u>405,349</u>
Depreciation				
At 1 April 2021	21,084	2,150	9,844	33,078
Charge for the year on owned assets	14,684	5,141	4,026	23,851
At 31 March 2022	<u>35,768</u>	<u>7,291</u>	<u>13,870</u>	<u>56,929</u>
Net book value				
At 31 March 2022	<u>317,148</u>	<u>22,849</u>	<u>8,423</u>	<u>348,420</u>
At 31 March 2021	<u>331,832</u>	<u>27,990</u>	<u>9,618</u>	<u>369,440</u>

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Debtors

	2022 £	2021 £
Due after more than one year		
Loans	17,282	22,273
Amounts recoverable on L/T contracts	509,790	511,825
	<u>527,072</u>	<u>534,098</u>
Due within one year		
Trade debtors	19,041	19,769
Loans	3,776	-
Other debtors	5,157	23,051
Prepayments and accrued income	1,945	53,277
Amounts recoverable on L/T contracts	44,853	51,427
	<u>601,844</u>	<u>681,622</u>

7. Cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	75,689	102,920
	<u>75,689</u>	<u>102,920</u>

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	5,816	4,133
Other creditors	110,955	110,692
Accruals and deferred income	2,165	2,165
	<u>118,936</u>	<u>116,990</u>

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Bank loans	53,041	57,662
	<u>53,041</u>	<u>57,662</u>

10. Share capital

	2022 £	2021 £
Allotted, called up and fully paid		
140,684 (2021 - 142,104) Ordinary shares of £10.00 each	<u>1,406,840</u>	<u>1,421,040</u>

11. Pension commitments

The Co-operative operates a defined contributions pension scheme. The assets of the scheme are held separately from those in the Company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and totalled £12,775 (2021: £9,962).

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Turnover		286,245	426,003
Cost Of Sales		(70,927)	(277,153)
Gross profit		<u>215,318</u>	<u>148,850</u>
Other operating income		<u>34,733</u>	<u>29,882</u>
Less: overheads			
Administration expenses		(299,177)	(234,677)
Operating loss		<u>(49,126)</u>	<u>(55,945)</u>
Interest payable		(70,528)	(67,025)
Loss for the year		<u>(119,654)</u>	<u>(122,970)</u>

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Turnover		
Sales	144,239	164,813
Grant income	81,316	78,028
Sales made on finance lease or hire purchase	60,690	183,162
	<u>286,245</u>	<u>426,003</u>
	2022 £	2021 £
Cost of sales		
Purchases	64,379	209,664
Subcontract labour	200	51,910
Consumables	6,348	15,579
	<u>70,927</u>	<u>277,153</u>
	2022 £	2021 £
Other operating income		
Other operating income	34,733	29,882
	<u>34,733</u>	<u>29,882</u>

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Administration expenses		
Directors salaries	70,726	68,257
Staff salaries	128,526	91,697
Staff national insurance	13,556	10,003
Staff pension costs - defined contribution schemes	12,775	9,962
Staff training	2,254	988
Staff welfare	246	205
Motor running costs	(264)	556
Entertainment	426	-
Hotels, travel and subsistence	311	237
Consultancy	1,000	-
Printing and stationery	256	230
Telephone and fax	2,265	2,413
Computer costs	3,212	1,942
Advertising and promotion	4,758	109
Trade subscriptions	456	1,194
Legal and professional	2,356	919
Accountancy fees	2,148	4,413
Sundry expenses	2,572	1,064
Rent - operating leases	9,600	9,600
Insurances	5,137	5,219
Repairs and maintenance	6,723	2,465
Depreciation - plant and machinery	23,851	17,910
Amortisation - intangible fixed assets	5,000	5,000
Meetings and conferences	1,287	294
	<u>299,177</u>	<u>234,677</u>
	2022 £	2021 £
Interest payable		
Other loan interest payable	70,528	67,025
	<u>70,528</u>	<u>67,025</u>

