
BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

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 Dr P Beckett Ms P Harding (resigned 1 April 2026)
Registered number	IP032097
Registered office	Freedom Works Barts House Black Lion Street Brighton BN1 1JE
Accountants	Calder & Co 30 Orange Street London WC2H 7HF

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

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**CHAIRPERSON'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026**

I am delighted to present BHESCo's financial statements for the year. This period marks a historic milestone for our co-operative: recording a net profit for the first time.

Whilst it would be premature to hail this as the turnaround we have long anticipated, I feel it marks an opportunity for BHESCo to realise its growth ambitions through the potential to access diverse funding streams as we decrease our accumulated losses.

As always, there is much more to BHESCo than the financials. We continue to increase our social and environmental impact within the city and beyond.

Social and environmental impact

Our expanding portfolio of renewable generation assets across Sussex, along with the advice work we continue to deliver to households and businesses within our community, achieved lasting social and environmental impact:

- **Clean Energy Generation:** The new 37kWp in-roof solar panels at the Dyke Golf Club and the 39kWp with battery storage installed on 10 homes as part of our Solar Powered Communities project will, between them, reduce CO2 emissions by 299 tonnes over their lifetime.
- **Tackling Fuel Poverty:** With funding provided by UK Power Networks, the Energy Redress scheme and Brighton and Hove City Council, we have provided advice and support to more than 1,000 households in need, helping people access grants, improve energy efficiency and cut costs.
- **Community Decarbonisation:** We are progressing with locally led net-zero strategies, including supporting Ovingdean village to take action on the Decarbonisation Plan that was completed by BHESCo for the benefit of the community last year and completing a Decarbonisation Action Plan for Saltdean.

Capital Management and Shareholder Returns

As a co-operative society, we rely on the financial support and input of our members who finance our clean energy development pipeline and support BHESCo's strategic plans. Balancing growth to scale up the business with sound financial management to achieve stable day-to-day liquidity has required careful navigation:

- **Shareholder Interest:** Due to a tight cashflow position, constrained by upfront project development costs, we took the prudent, albeit difficult decision not to distribute interest to shareholders last year.
- **Share Alternative:** To honour our commitment to our members while protecting our operational liquidity, it is our intention to offer new shares to members in lieu of cash interest payments for this financial year.
- **Share Withdrawals:** We redeemed £33,850 of member's shareholdings in accordance with individual withdrawal requests.

Auditors

There was no auditor required for the year ending 31 March 2026. The position will be kept under review by the Board, in accordance with our rules.

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**CHAIRPERSON'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026**

Summary of financial position

We completed several solar PV and battery storage installations in the year which have brought our Turnover up to £720k. Our consultancy income was down by 19% compared to last year because one of the planned funded feasibility studies was delayed by 6 months by the funder. However, this is now well underway and on track to deliver per the funding agreement.

Brighton and Hove City Council continues engage BHESCo to assist in their disbursement of emergency energy crisis relief through our work as a trusted energy advisor. They provided access to a £35k tranche of Household Support Fund for this purpose.

Our intention to issue new shares to shareholders who would otherwise have received interest has been reflected in these accounts. The process will require a change to our rules, which of course will need members' approval.

The Board

The Board is made up of four Non-Executive Directors - Paul Beckett, Rachel Espinosa, Mark Kenber and myself - all of whom participate on a voluntary basis - with 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 G B Felgate
Chair, Brighton & Hove Energy Services Co-operative Limited

Date

8/9/26

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2026**

The directors present their report and the financial statements for the year ended 31 March 2026.

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

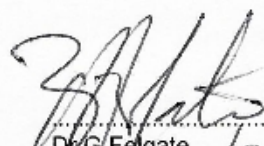
The directors who served during the year were:

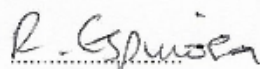
Ms K Ente
Ms D Smith
Ms R Espinosa
Mr M Kenber
Dr G Felgate
Dr P Beckett
Ms P Harding (resigned 1 April 2026)

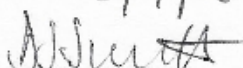
Small companies note

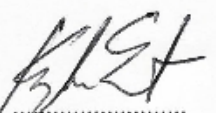
In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

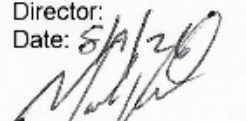
This report was approved by the board and signed on its behalf.

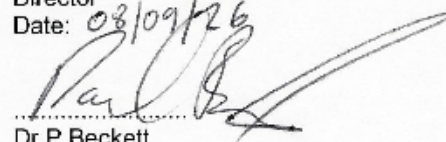

Dr G Felgate
Director:
Date: 8/9/26


Ms R Espinosa
Director
Date: 8/9/26


Ms D Smith
Director
Date: 8/9/26


Ms K Ente
Director:
Date: 8/9/26


Mr M Kenber
Director
Date: 08/09/26


Dr P Beckett
Director
Date: 8.9.26

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026**

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 AND SOCIETIES ACT 2014
FOR THE YEAR ENDED 31 MARCH 2026**

We have reported on the financial statements of Brighton and Hove Energy Services Co-Operative Limited for the year ended 31 March 2026 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 profit 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

Calder & Co

30 Orange Street
London
WC2H 7HF
Date:

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 £	2025 £
Turnover		719,338	503,371
Cost of sales		(134,728)	(74,317)
Gross profit		584,610	429,054
Administrative expenses		(437,887)	(451,605)
Other operating income		40,686	38,046
Operating profit		187,409	15,495
Interest payable and similar expenses		(84,523)	(103,997)
Profit/(loss) before tax		102,886	(88,502)
Profit/(loss) after tax		102,886	(88,502)
Retained earnings at the beginning of the year		(735,239)	(646,737)
		(735,239)	(646,737)
Profit/(loss) for the year		102,886	(88,502)
Retained earnings at the end of the year		(632,353)	(735,239)
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 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	5	637,171	572,672
		<u>637,171</u>	<u>572,672</u>
Current assets			
Debtors: amounts falling due after more than one year		587,862	377,214
Debtors: amounts falling due within one year		205,825	158,085
Cash at bank and in hand	7	130,832	278,333
		<u>924,519</u>	<u>813,632</u>
Creditors: amounts falling due within one year	8	(117,845)	(195,215)
Net current assets		<u>806,674</u>	<u>618,417</u>
Total assets less current liabilities		<u>1,443,845</u>	<u>1,191,089</u>
Creditors: amounts falling due after more than one year	9	(546,338)	(549,838)
Net assets		<u><u>897,507</u></u>	<u><u>641,251</u></u>
Capital and reserves			
Called up share capital	10	1,529,860	1,376,490
Profit and loss account		(632,353)	(735,239)
		<u><u>897,507</u></u>	<u><u>641,251</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 2026

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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 Freedom Works, Barts House, Black Lion Street, Brighton, BN1 1JE.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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 2026**

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 2026

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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 2026

3. Employees

The average monthly number of employees, including directors, during the year was 11 (2025 - 10).

4. Intangible assets

	Patents £
At 1 April 2025	50,000
Disposals	(50,000)
At 31 March 2026	-
At 1 April 2025	50,000
On disposals	(50,000)
At 31 March 2026	-
Net book value	
At 31 March 2026	-
At 31 March 2025	-

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

5. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Office equipment £	Total £
Cost or valuation				
At 1 April 2025	649,167	30,139	24,162	703,468
Additions	100,894	-	-	100,894
At 31 March 2026	<u>750,061</u>	<u>30,139</u>	<u>24,162</u>	<u>804,362</u>
Depreciation				
At 1 April 2025	86,450	24,714	19,632	130,796
Charge for the year on owned assets	30,261	5,324	810	36,395
At 31 March 2026	<u>116,711</u>	<u>30,038</u>	<u>20,442</u>	<u>167,191</u>
Net book value				
At 31 March 2026	<u>633,350</u>	<u>101</u>	<u>3,720</u>	<u>637,171</u>
At 31 March 2025	<u>562,718</u>	<u>5,425</u>	<u>4,529</u>	<u>572,672</u>

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

6. Debtors

	2026 £	2025 £
Due after more than one year		
Loans	4,805	7,351
Amounts recoverable on L/T contracts	583,057	369,862
	<u>587,862</u>	<u>377,213</u>
Due within one year		
Trade debtors	66,076	42,355
Loans	846	3,111
Other debtors	14,934	40,406
Prepayments and accrued income	43,621	23,368
Amounts recoverable on L/T contracts	80,348	48,845
	<u>793,687</u>	<u>535,298</u>

7. Cash and cash equivalents

	2026 £	2025 £
Cash at bank and in hand	130,832	278,333
	<u>130,832</u>	<u>278,333</u>

8. Creditors: Amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	8,179	8,594
Other creditors	101,564	178,669
Accruals and deferred income	8,102	7,952
	<u>117,845</u>	<u>195,215</u>

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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

	2026 £	2025 £
Bank loans	546,338	549,838
	<u>546,338</u>	<u>549,838</u>

10. Share capital

	2026 £	2025 £
Allotted, called up and fully paid		
152,986 (2025 - 137,649) Ordinary shares of £10.00 each	<u>1,529,860</u>	<u>1,376,490</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 £22,762 (2025: £24,573).

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026**

	Note	2026 £	2025 £
Turnover		719,338	503,371
Cost Of Sales		(134,729)	(74,317)
Gross profit		<u>584,609</u>	<u>429,054</u>
Other operating income		<u>40,686</u>	<u>38,046</u>
Less: overheads			
Administration expenses		(437,886)	(451,606)
Operating profit		<u>187,409</u>	<u>15,494</u>
Interest payable		(84,523)	(103,996)
Profit/(Loss) for the year		<u>102,886</u>	<u>(88,502)</u>

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026**

	2026	2025
	£	£
Turnover		
Sales	611,184	393,494
Grant income	108,154	109,877
	719,338	503,371
	2026	2025
	£	£
Cost of sales		
Purchases	103,683	49,771
Subcontract labour	14,356	10,156
Consumables	16,690	14,390
	134,729	74,317
	2026	2025
	£	£
Other operating income		
Other operating income	40,686	38,046
	40,686	38,046

BRIGHTON AND HOVE ENERGY SERVICES CO-OPERATIVE LIMITED

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026**

	2026 £	2025 £
Administration expenses		
Directors salaries	83,667	84,269
Staff salaries	190,478	194,944
Staff national insurance	25,398	21,230
Staff pension costs - defined contribution schemes	22,762	24,573
Staff training	50	510
Staff welfare	1,662	895
Motor running costs	1,047	710
Entertainment	206	551
Hotels, travel and subsistence	1,736	1,087
Printing and stationery	247	1,363
Telephone and fax	1,795	2,653
Computer costs	4,222	3,772
Advertising and promotion	1,965	2,878
Trade subscriptions	3,106	3,186
Charity donations	102	-
Legal and professional	1,368	10,557
Accountancy fees	5,293	6,188
Bank charges	101	76
Sundry expenses	2,359	2,361
Rent - operating leases	26,889	27,924
Cleaning	151	443
Insurances	5,992	5,139
Repairs and maintenance	20,384	9,664
Depreciation - plant and machinery	36,393	29,304
Fundraising costs	48	16,495
Meetings and conferences	465	834
	<u>437,886</u>	<u>451,606</u>
	2026 £	2025 £
Interest payable		
Other loan interest payable	84,523	103,996
	<u>84,523</u>	<u>103,996</u>