

Company No: 08583196
Registered Charity No: 1157678

Energy Evaluation Limited

**Trustees' and Directors' Report
and Unaudited Financial Statements
for the year ended 30 September 2022**

Energy Evaluation Limited

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Energy Evaluation Limited**Trustees' and Directors' Annual Report
for the year ended 30 September 2022**

The Trustees and Directors present their report and accounts for the year ended 30 September 2022.

Reference and Administrative Information

Energy Evaluation Limited, a company limited by guarantee, was incorporated on 25 June 2013, Company Number: 08583196. On 1 July 2014, the company was entered on to the Central Register of Charities, Number: 1157678.

The Charity changed its name to Energy Evaluation Limited on 1 September 2018.

Principal Address

Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

Registered Office

Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

Independent Examiners

Wilkes Tranter & Co Limited
Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

Trustees and Directors

The Trustees and Directors who have been nominated and appointed are:

Mr C A Michaelis (resigned on 30 September 2022)
Mr K P Cooney (resigned on 30 September 2022)
Mr B Yaowapruet (resigned on 1 December 2022)

Mr J S Broc
Dr S K Thomas
Ms J A J Van Der Meulen
Ms A Walia
Ms M L C Worlen
Ms N Campbell

Ms L Groves was appointed as a Trustee and Director after 30 September 2022 but prior to the date of this report

Mr J S Broc is the Chair of the Charity.

Energy Evaluation Limited

Trustees' and Directors' Annual Report for the year ended 30 September 2022 (Continued)

Structure, Governance and Management

A limited company by guarantee and also a registered Charity, the organisation is administered by a Board of Directors who are also Trustees of the Charity.

Trustees are recruited from people who have experience and expertise to advance the Charity's objectives. New Trustees undergo a programme of induction performed by the existing Trustees.

The Trustees have examined the major strategic business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to reduce those risks.

Objectives and Activities

The principal activity of the Charity during the year under review was to advance the education for the public benefit in the subject of evaluation of energy policy and programmes, through the organisation of conferences.

Whilst undertaking the above mentioned activities the Trustees had due regard to guidance published by the Charity Commission on public benefit issues.

Achievements and Performance

The charity held a conference in Paris on 28 – 30 September 2022. The conference was well attended. The Asia-Pacific Group is not yet ready to plan a conference but held a series of online events over 2022 to maintain and build the community. The Charity has established the Kathleen Gaffney Prize for Young Evaluators to encourage the development of new Energy Evaluation Practitioners, the first Awards were issued during the year.

Financial Review

The Charity receives sponsorship and registration income which are then utilised in achieving the objects of the Charity.

During the year ended 30 September 2022, the Charity received donations and income from charitable activities amounting to £42,826 (2021 - £37,720) out of which £57,219 (2021 - £25,206) was spent in pursuit of the Charity's objectives. At 30 September 2022, £54,037 (2021 - £69,546) was held in Unrestricted Funds and £13,420 (2021 - £9,969) was held in Restricted Funds.

Energy Evaluation Limited**Trustees' and Directors' Annual Report
for the year ended 30 September 2022
(Continued)****Reserves Policy**

The policy of the Trustees is to try and maintain sufficient reserves to cover an immediate year of unrestricted expenditure and management and support costs.

Trustees' and Directors' responsibilities

The Trustees who are also directors of Energy Evaluation Limited for the purposes of company law are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Trustees and Directors have taken advantage of special provisions in Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Directors and Trustees on 14 July 2023 and signed on its behalf by:

J A J Van Der Meulen
Director and Trustee



**Independent Examiner's Report to the Trustees of
Energy Evaluation Limited**

I report to the Charity Trustees on my examination of the accounts of Energy Evaluation Limited for the year ended 30 September 2022 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the Charity Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under Section 145 of the Charities Act 2011. In carrying out my examination I have followed the directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

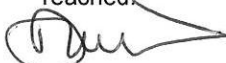
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by Charities (applicable to Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



D I Hotchkiss
Chartered Accountant

Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

14 July 2023

Energy Evaluation Limited
Statement of Financial Activities
for the year ended 30 September 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
Incoming Resources					
Incoming resources from charitable activities	2	38,602	4,224	42,826	37,720
Total incoming resources		<u>38,602</u>	<u>4,224</u>	<u>42,826</u>	<u>37,720</u>
Resources Expended					
Costs of charitable activities	3	54,961	852	55,813	23,658
Governance costs	4	1,406	-	1,406	1,548
Total resources expended		<u>56,367</u>	<u>852</u>	<u>57,219</u>	<u>25,206</u>
Transfers between funds		(146)	146	-	-
Other recognised gains/(losses)	5	2,402	(67)	2,335	(2,960)
Net movement in funds for the year		<u>(15,509)</u>	<u>3,451</u>	<u>(12,058)</u>	<u>9,554</u>
Total funds brought forward		<u>69,546</u>	<u>9,969</u>	<u>79,515</u>	<u>69,961</u>
Total funds carried forward		<u>54,037</u> =====	<u>13,420</u> =====	<u>67,457</u> =====	<u>79,515</u> =====

The Charity has no recognised gains or losses other than the total incoming resources and total resources expended as noted above.

The notes on pages 8 to 10 form an integral part of these financial statements.

Energy Evaluation Limited

Balance Sheet
as at 30 September 2022

	Notes	30 September 2022		30 September 2021	
		£	£	£	£
Current Assets					
Debtors	7	9,466		-	
Cash at bank and in hand		84,293		80,895	
		<u>93,759</u>		<u>80,895</u>	
Creditors: (amounts falling due within one year)	8	<u>26,302</u>		<u>1,380</u>	
Total assets less current liabilities			67,457		79,515
Net assets			<u>67,457</u> =====		<u>79,515</u> =====
Funds of the Charity:					
Unrestricted funds			54,037		69,546
Restricted funds	9		13,420		9,969
			<u>67,457</u>		<u>79,515</u>
Total funds	10		<u>67,457</u> =====		<u>79,515</u> =====

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this balance sheet.

The notes on pages 8 to 10 form an integral part of these financial statements.

Energy Evaluation Limited
Balance Sheet
for the year ended 30 September 2022
(Continued)

For the year ended 30 September 2022 the company was entitled to exemption from under Section 477 of the Companies Act 2006 relating to small companies.

Directors' and Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476; and
- The Directors and Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the board on 14 July 2023 and are signed on its behalf by:



J A J Van Der Meulen
Director and Trustee

Registration number: 08583196

The notes on pages 8 to 10 form an integral part of these financial statements.

**Notes to the accounts
for the year ended 30 September 2022**

1 Accounting Policies

- 1.1** The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019 (FRS 102)) and comply with these Charities (Accounts and Reports) Regulation 2005 issued under the Charities Act 2011.
- 1.2** These financial statements have been prepared in compliance with provisions of FRS 102, Section 1A, 'The financial Reporting Standard applicable in the UK and Republic of Ireland'.
- 1.3** Voluntary income received by way of donations and gifts to the Charity is included in full in the Statement of Financial Activities were received.
- 1.4** Intangible income is valued and included in income to the extent that it represents goods or services which would otherwise be purchased. Where it is not possible to value the goods or services, such as volunteer time, the accounts do not include this value.
- 1.5** Investment income is accounted for in the year in which the Charity is entitled to receipt.
- 1.6** Expenditure is accounted for on an accruals basis.
- 1.7** Unrestricted Funds are donations and other incoming resources received or generated for the objects of the Charity without further specified purposes and are available as General Funds.
- 1.8** Restricted Funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the Fund.
- 1.9** As a Registered Charity, no liability to taxation arises.
- 1.10** Foreign currency - monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the profit and loss account.

2 Incoming Resources from Charitable Activities

	2022	2021
	£	£
Conference income	28,219	25,470
Workshop income	10,383	-
Sponsorship	-	2,138
Kathleen Gaffney Prize fund donation	4,224	10,112
	<hr/>	<hr/>
	42,826	37,720
	=====	=====

**Notes to the accounts
for the year ended 30 September 2022**

3 Costs of Charitable Activities

	2022	2021
	£	£
Conference administration costs	6,332	8,177
Conference organisation fees	47,834	14,794
Advertising	795	687
Awards	852	-
	<hr/>	<hr/>
	55,813	23,658
	=====	=====

4 Governance Costs

	2022	2021
	£	£
Independent Examiner's fee	1,350	1,530
Bank charges	56	18
	<hr/>	<hr/>
	1,406	1,548
	=====	=====

5 Other recognised gains/(losses)

	2022	2021
	£	£
Gain/(loss) on foreign exchange revaluations	2,335	(2,960)
	<hr/>	<hr/>
	2,335	(2,960)
	=====	=====

6 Trustees' Remuneration

None of the Trustees received any remuneration or reimbursement of expenses during the year.

7 Debtors

	2022	2021
	£	£
Prepayments and accrued income	9,466	-
	<hr/>	<hr/>
	9,466	-
	=====	=====

Energy Evaluation Limited
Notes to the accounts
for the year ended 30 September 2022

8 Creditors: (amounts falling due within one year)

	2022	2021
	£	£
Accruals and prepaid income	26,302	1,380
	<u>26,302</u>	<u>1,380</u>
	=====	=====

9 Restricted Funds

	At	Incoming	Realised	Fund	At
	01/10/21	Resources	Resources	Transfers	30/09/22
	£	£	Expended	(losses)	£
Kathleen Gaffney Prize Fund	9,969	4,224	(852)	(67)	146
	<u>9,969</u>	<u>4,224</u>	<u>(852)</u>	<u>(67)</u>	<u>146</u>
	=====	=====	=====	=====	=====

The Kathleen Gaffney Prize Fund represents a fund which is used to encourage young evaluators

10 Analysis of Net Assets between Funds

	Restricted	Unrestricted	2022	2021
	Funds	Funds	Total	Total
	£	£	£	£
Debtors	-	9,466	9,466	-
Cash at bank and in hand	13,533	70,760	84,293	80,895
Creditors	(113)	(26,189)	(26,302)	(1,380)
	<u>13,420</u>	<u>54,037</u>	<u>67,457</u>	<u>79,515</u>
	=====	=====	=====	=====

11 Control

The Charity was under the control of the Directors and Trustees throughout the current and previous year.

12 Authorisation of Financial Statements

The financial statements were authorised for issue by the Directors and Trustees on 14 July 2023.