

# Electrical Training (NI) Limited

Northern Ireland · Charity number 101034

## Details

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|            |  |
|------------|--|
| Known as   | ETT  |
| Status     | Received   |
| Registered | 2014-11-24   |
| Register   | <a href="#">View on the Charity Commission for Northern Ireland register</a> |

## Contact

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**Address** Units 57 - 59  
Ballymena Business Development Cent  
62 Fenaghy Road  
Galgorm  
Bt42 1fl  
BT42 1FL

**Phone** 028 2565 0750

**Email** [charlotte@ett-ni.org](mailto:charlotte@ett-ni.org)

**Website** [www.ett-ni.org](http://www.ett-ni.org)

## Activities

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**Purposes:** The objects for which the company are established are:- (a) To promote and advance for the public benefit the education and training of persons employed or intending to be employed in the Northern Ireland Electrical Installation Industry and other related industries both in the United Kingdom and elsewhere. (b) To promote useful research into any matters relating to the training for employment in the Northern Ireland Electrical Installation Industry and other related industries and to publish and disseminate any useful results of such research for the public benefit.

**What the charity does:** The advancement of education

**How the charity works:** Advice/advocacy/information, Education/training, Research/evaluation

**Who the charity helps:** Adult training, Ethnic minorities, Ex-offenders and prisoners, General public, Men, Older people, Unemployed/low income, Voluntary and community sector, Women, Youth (14-25 year olds)

## Finances

| Period end | Income   | Expenditure | Assets    | Employees |
|------------|----------|-------------|-----------|-----------|
| 2025-08-31 | £644,542 | £703,744    | £-203,399 | 10        |

## Trustees

| Name              | Role | Appointed |
|-------------------|------|-----------|
| Mr Alan Dougherty |      |           |
| Mr Ashley Watson  |      |           |
| Mr Colin Cherry   |      |           |
| Mr Lewis Darragh  |      |           |
| Mr Michael Dowds  |      |           |
| Mr Roy Connolly   |      |           |

**Electrical Training (NI) Limited**

Northern Ireland - Charity number 101034

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# Accounts

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**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Statement of financial activities**  
**Year ended 31 August 2025**

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Total Funds<br>2024<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Income from:</b>                |      |                            |                          |                          |                          |
| Charitable activities              | 4    | 614,402                    | -                        | 614,402                  | 538,082                  |
| Investments                        | 5    | 30,140                     | -                        | 30,140                   | 8,052                    |
| <b>Total Income</b>                |      | <u>644,542</u>             | -                        | <u>644,542</u>           | <u>546,134</u>           |
| <b>Expenditure on:</b>             |      |                            |                          |                          |                          |
| Charitable activities              | 6    | (703,744)                  | -                        | (703,744)                | (682,296)                |
| <b>Total Expenditure</b>           |      | <u>(703,744)</u>           | -                        | <u>(703,744)</u>         | <u>(682,296)</u>         |
| <b>Net income / (expenditure)</b>  |      | <u>(59,202)</u>            | -                        | <u>(59,202)</u>          | <u>(136,162)</u>         |
| Transfer between funds             |      | -                          | -                        | -                        | -                        |
| <b>Net movement in funds</b>       |      | <u>(59,202)</u>            | -                        | <u>(59,202)</u>          | <u>(136,162)</u>         |
| <b>Reconciliation of funds</b>     |      |                            |                          |                          |                          |
| Total funds brought forward        |      | 841,837                    | -                        | 841,837                  | 977,999                  |
| <b>Total funds carried forward</b> |      | <u><u>782,635</u></u>      | -                        | <u><u>782,635</u></u>    | <u><u>841,837</u></u>    |

The income and expenditure summary as required to be disclosed by the Companies Act 2006 is included at note 13.

The notes on pages 17 to 24 form part of these financial statements.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Balance sheet**  
**31 August 2025**

|   |      |                  | 2025                  |                  | 2024                  |
|---|------|------------------|-----------------------|------------------|-----------------------|
|   | Note | £                | £                     | £                | £                     |
| <b>Fixed Assets</b>                                     |      |                  |                       |                  |                       |
| Tangible assets   | 10   |                  | 67,390                |                  | 91,775                |
| <b>Current assets</b>                                   |      |                  |                       |                  |                       |
| Debtors   | 11   | 60,016           |                       | 70,876           |                       |
| Cash at bank and in hand                                |      | 858,628          |                       | 847,954          |                       |
|   |      | <u>918,644</u>   |                       | <u>918,830</u>   |                       |
| Creditors: amounts falling due within one year          | 12   | <u>(203,399)</u> |                       | <u>(168,768)</u> |                       |
| <b>Net current assets</b>                               |      | <b>715,245</b>   |                       | <b>750,062</b>   |                       |
| <b>Total assets less current liabilities</b>            |      |                  | <u><b>782,635</b></u> |                  | <u><b>841,837</b></u> |
| Creditors: amounts falling due after more than one year |      |                  | -                     |                  | -                     |
| <b>Net assets</b>                                       |      |                  | <u><b>782,635</b></u> |                  | <u><b>841,837</b></u> |
| <b>The funds of the charity</b>                         |      |                  |                       |                  |                       |
| Unrestricted funds                                      | 14   |                  | 782,635               |                  | 841,837               |
| Restricted funds  | 14   |                  | -                     |                  | -                     |
| <b>Total charity funds</b>                              |      |                  | <u><b>782,635</b></u> |                  | <u><b>841,837</b></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**The notes on pages 17 to 24 form part of these financial statements.**

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

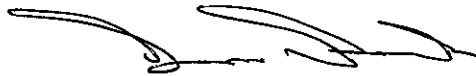
**Balance sheet (continued)**  
**31 August 2025**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board and authorised for issue on 6 November 2025, and are signed on behalf of the board by:

*Bamber.*

Ms Charlotte Bamber – Chief Executive



Mr Lewis Darragh - Trustee

Company registration number: NI032292

**The notes on pages 17 to 24 form part of these financial statements.**

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Statement of Cash Flows for the year ended**  
**31 August 2025**

|   | Note      | 2025<br>£             | 2024<br>£             |
|---|-----------|-----------------------|-----------------------|
| <b>Net Income/(Expenditure)</b>   | <b>13</b> | (59,202)              | (136,162)             |
| <i>Adjustments to reconcile net income/(expenditure) to net cashflows from operating activities</i> |           |                       |                       |
| Depreciation of tangible fixed assets   | <b>10</b> | 35,370                | 29,909                |
| (Profit)/loss on disposal of tangible fixed assets  |           | -                     | 32                    |
| Net finance costs   |           | (30,140)              | (8,052)               |
| (Increase)/decrease in debtors  | <b>11</b> | 10,860                | (13,610)              |
| Increase/(decrease) in creditors  | <b>12</b> | 34,631                | 33,457                |
| <b>Net cash inflow from operating activities</b>  |           | <u>(8,481)</u>        | <u>(94,426)</u>       |
| <b>Investing activities</b>   |           |                       |                       |
| Interest received   |           | 30,140                | 8,052                 |
| Payments to acquire tangible fixed assets   | <b>10</b> | <u>(10,985)</u>       | <u>(5,142)</u>        |
| <b>Net cash inflow from investing activities</b>  |           | 19,155                | 2,910                 |
| <b>Financing activities</b>   |           |                       |                       |
| Interest paid   |           | -                     | -                     |
| New long-term loans   |           | -                     | -                     |
| Repayment of long-term loans  |           | -                     | -                     |
| <b>Net cash inflow/(outflow) from financing activities</b>  |           | <u>-</u>              | <u>-</u>              |
| <b>Net increase/(decrease) in cash and cash equivalents</b>   |           | 10,674                | (91,516)              |
| Cash and cash equivalents at 1 September  |           | 847,954               | 939,470               |
| <b>Cash and cash equivalents at 31 August</b>   |           | <u><b>858,628</b></u> | <u><b>847,954</b></u> |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements**  
**31 August 2025**

**1. General information**

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Units 57-59, Ballymena Business Centre, 62 Fenaghy Road, Galgorm, Ballymena, Co Antrim, BT42 1FL.

**2. Statement of compliance**

These financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2015)', issued in July 2014 and the Companies Act 2006

**3. Accounting policies**

**Basis of preparation**

The financial statements of this public benefit entity have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern basis**

These financial statements have been prepared on a going concern basis as no material uncertainties exist about the charitable company's ability to continue in operation. At the year end the charity has reserves of £782,635 including cash at bank and in hand of £858,628 providing sufficient reserves to preserve the future operation of the charity and its ability to ensure that liabilities are met as they fall due for the foreseeable future. The trustees plan to prepare detailed projections for future years where incomes should increase from current levels and expenses will be closely monitored to ensure that Electrical Training (NI) Limited will return to an annual net income in the medium to long term whilst continuing to meet their charitable objectives. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Incoming resources**

License and fee income represent the total value of services rendered during the period and are recognised when the charitable company has the entitlement to the funds, being when the service is provided.

Investment income and sponsorship are included in the year in which they are received or can be reliably measured by the charitable company.

**Tangible fixed assets**

Tangible fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2025**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|   |   |  |
|---|---|--|
| Property & property improvements        | - | 15% - 33% reducing balance and straight line |
| Fixtures, tools, and computer equipment | - | 15% - 33% reducing balance and straight line |
| Motor Vehicles                          | - | 25% reducing balance                         |

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Taxation**

There is no liability to taxation due to the charitable status.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including the costs associated with the governance arrangements of the charity and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas or per capita, staff costs by the time spent and other costs by their estimated usage.

**Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Fund Accounting**

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

- (i) **Restricted funds**  
Donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.
- (ii) **Unrestricted funds**  
Funds which are expendable at the discretion of the company in furtherance of the objects of the charity.

**Financial Instruments**

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank, short-term deposit accounts and cash in hand.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2025**

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured and estimated reliably.

**Pensions**

Employees of the charity are entitled to join a defined contribution pension scheme. The charity contribution is restricted to the contributions disclosed in Note 9. The costs of the defined contribution scheme are included within associated staff costs and allocated to direct charitable activities and support costs and charged to unrestricted funds of the charity. The contributions to the fund are invested separately from the company's assets.

**Judgements and key sources of estimation uncertainty**

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) Depreciation method and asset useful lives

The estimates and assumptions are reviewed on an on-going basis considering the current and future market conditions.

**4. Incoming resources from charitable activities**

|               | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds<br/>2025</b> | <b>Total Funds<br/>2024</b> |
|---------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
|               | £                             | £                           | £                           | £                           |
| Fees received | 614,402                       | -                           | 614,402                     | 538,082                     |
|               | <u>614,402</u>                | <u>-</u>                    | <u>614,402</u>              | <u>538,082</u>              |

**5. Investment income and interest receivable**

|                        | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds<br/>2025</b> | <b>Total Funds<br/>2024</b> |
|------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
|                        | £                             | £                           | £                           | £                           |
| Bank interest received | 30,140                        | -                           | 30,140                      | 8,052                       |
|                        | <u>30,140</u>                 | <u>-</u>                    | <u>30,140</u>               | <u>8,052</u>                |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2025**

**6. Resources expended**

**Costs directly allocated to activities**

| <b>Charitable expenditure</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2025<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|-------------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Materials and licence fee     | 30,729                              | -                                 | 30,729                      | 32,139                      |
| Marking fees & training       | 51,738                              | -                                 | 51,738                      | 50,557                      |
| Exams and lecturing expenses  | 87,430                              | -                                 | 87,430                      | 77,508                      |
| Sparksafe direct costs        | 44,755                              | -                                 | 44,755                      | 48,759                      |
| Staff costs                   | 109,479                             | -                                 | 109,479                     | 95,476                      |
| Accountancy and audit fees    | 8,340                               | -                                 | 8,340                       | 10,080                      |
| Support costs                 | 371,273                             | -                                 | 371,273                     | 367,777                     |
|                               | <u>703,744</u>                      | <u>-</u>                          | <u>703,744</u>              | <u>682,296</u>              |

| <b>Support costs allocated to activities</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2025<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|--|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Staff costs                                  | 187,381                             | -                                 | 187,381                     | 180,516                     |
| Staff training                               | 1,877                               | -                                 | 1,877                       | 635                         |
| Rent   | 32,883                              | -                                 | 32,883                      | 32,883                      |
| Rates and water rates                        | 12,364                              | -                                 | 12,364                      | 11,898                      |
| Insurance                                    | 17,225                              | -                                 | 17,225                      | 17,354                      |
| Light and heat                               | 8,830                               | -                                 | 8,830                       | 6,344                       |
| Repairs and renewals                         | 6,864                               | -                                 | 6,864                       | 14,057                      |
| Postage and stationery                       | 7,228                               | -                                 | 7,228                       | 6,861                       |
| Advertising                                  | 3,776                               | -                                 | 3,776                       | 7,055                       |
| Telephone                                    | 5,361                               | -                                 | 5,361                       | 6,594                       |
| Computer costs                               | 19,645                              | -                                 | 19,645                      | 23,612                      |
| Motor expenses                               | 2,520                               | -                                 | 2,520                       | 4,263                       |
| Travelling                                   | 5,465                               | -                                 | 5,465                       | 3,588                       |
| Consultancy fees                             | 5,930                               | -                                 | 5,930                       | 5,250                       |
| Bank charges                                 | 9,240                               | -                                 | 9,240                       | 8,522                       |
| Sundry expenses                              | 4,187                               | -                                 | 4,187                       | 4,531                       |
| Charitable Donation                          | -                                   | -                                 | -                           | -                           |
| Subscriptions                                | 5,127                               | -                                 | 5,127                       | 3,873                       |
| Depreciation                                 | 35,370                              | -                                 | 35,370                      | 29,909                      |
| Loss on disposal of fixed assets             | -                                   | -                                 | -                           | 32                          |
|  | <u>371,273</u>                      | <u>-</u>                          | <u>371,273</u>              | <u>367,777</u>              |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2025**

**7. Net Outgoing Resources**

Net Outgoing Resources is stated after charging:

|                              | 2025   | 2024   |
|------------------------------|--------|--------|
|                              | £      | £      |
| Depreciation of fixed assets | 35,370 | 29,909 |
| Non-audit fees               | 1,140  | 2,880  |
| Audit fees                   | 7,200  | 7,200  |

**8. Information on directors and employees**

|                       | 2025    | 2024    |
|-----------------------|---------|---------|
|                       | £       | £       |
| <b>Staff costs</b>    |         |         |
| Wages and salaries    | 270,921 | 250,665 |
| Social security costs | 20,595  | 20,432  |
| Pension costs         | 5,344   | 4,895   |
|                       | 296,860 | 275,992 |

The average number of employees during the year was made up as follows:

|                            |   |   |
|----------------------------|---|---|
| Chief Executive            | 1 | 1 |
| Administration and support | 8 | 8 |
|                            | 9 | 9 |

The charity trustees received no remuneration or expenses in the course of their work during the year.

The emoluments of employees were as follows:

|              |   |   |
|--------------|---|---|
| £0 - £60,000 | 9 | 9 |
|              | 9 | 9 |

During the year payments to key management personnel totalled £48,996 (2024: £48,996).

**9. Pension scheme**

**Defined contribution scheme**

The company operates a defined contribution pension scheme. The pension cost charge represents contributions payable by the company to the fund and amounted to £5,344 (2024: £4,895). At the year end there was £930 (2024: £3,510) due to be paid.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2025**

**10. Tangible assets**

|                           | Property &<br>Property<br>Improvements<br>£ | Fixtures, tools,<br>and computer<br>equipment<br>£ | Motor vehicles<br>£ | Total<br>£     |
|---------------------------|---|--|---------------------|----------------|
| <b>Cost or valuation:</b> |   |  |                     |                |
| At 1 September 2024       | 192,670                                     | 364,979  | 42,310              | 599,959        |
| Additions                 | -   | 10,985   | -                   | 10,985         |
| Disposals                 | -   | -  | -                   | -              |
| <b>At 31 August 2025</b>  | <b>192,670</b>                              | <b>375,964</b>                                     | <b>42,310</b>       | <b>610,944</b> |
| <b>Depreciation:</b>      |   |  |                     |                |
| At 1 September 2024       | 181,508                                     | 296,285  | 30,391              | 508,184        |
| Charge for the year       | 6,702                                       | 25,688   | 2,980               | 35,370         |
| Eliminated on disposal    | -   | -  | -                   | -              |
| <b>At 31 August 2025</b>  | <b>188,210</b>                              | <b>321,973</b>                                     | <b>33,371</b>       | <b>543,554</b> |
| <b>Net book value:</b>    |   |  |                     |                |
| <b>At 31 August 2025</b>  | <b>4,460</b>                                | <b>53,991</b>                                      | <b>8,939</b>        | <b>67,390</b>  |
| At 31 August 2024         | 11,162                                      | 68,694   | 11,919              | 91,775         |

**11. Debtors**

|                                | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| Debtors                        | 36,645        | 35,393        |
| Prepayments and accrued income | 23,371        | 35,483        |
|                                | <b>60,016</b> | <b>70,876</b> |

**12. Creditors: amounts falling due within one year**

|                              | 2025<br>£      | 2024<br>£      |
|------------------------------|----------------|----------------|
| Trade creditors              | 6,550          | 18,233         |
| Accruals and deferred income | 188,665        | 141,491        |
| Taxation and social security | 8,184          | 9,044          |
|                              | <b>203,399</b> | <b>168,768</b> |

Included in accruals and deferred income is deferred income totalling £167,942 (2024: £126,256).

This includes £123,105 (2024: £86,447) of deferred income in relation to courses which are paid in advance.

It also includes £44,837 (2024: £39,809) of deferred income in relation to licences which are paid in advance for a period of 1 year.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2025**

**13. Income and Expenditure Summary**

|                               | 2025<br>£        | 2024<br>£        |
|-------------------------------|------------------|------------------|
| <b>Gross Income</b>           | <u>644,542</u>   | <u>546,134</u>   |
| <b>Resources Expenditure</b>  |                  |                  |
| Charitable activities         | <u>(703,744)</u> | <u>(682,296)</u> |
|                               | <u>(703,744)</u> | <u>(682,296)</u> |
| <b>(Deficit) for the year</b> | <u>(59,202)</u>  | <u>(136,162)</u> |

The above reflects the Income and Expenditure account as required by the Companies Act 2006 as opposed to that required under the Statement of Recommended Practice as detailed on page 13.

Total income comprises £644,542 (2024: £546,134) for unrestricted funds and £Nil (2024: £Nil) for restricted funds. A detailed analysis of income is provided in the Statement of Financial Activities and notes 4-5.

Detailed analysis of the expenditure is provided in the Statement of Financial Activities and note 6.

The Income and Expenditure Summary is derived from the Statement of Financial Activities on page 13 which together with the notes to the accounts on pages 17- 24 provides full information on the movements during the year on all funds of the charity.

**14. Summary of Funds Reconciliation**

|                           | Opening<br>balance | Income         | Expenditure      | Transfers | Closing<br>balance |
|---------------------------|--------------------|----------------|------------------|-----------|--------------------|
| <b>Unrestricted funds</b> |                    |                |                  |           |                    |
| General                   | <u>841,837</u>     | <u>644,542</u> | <u>(703,744)</u> | -         | <u>782,635</u>     |
|                           | <u>841,837</u>     | <u>644,542</u> | <u>(703,744)</u> | -         | <u>782,635</u>     |
| <b>Restricted funds</b>   |                    |                |                  |           |                    |
| Restricted funds          | -                  | -              | -                | -         | -                  |
|                           | -                  | -              | -                | -         | -                  |
|                           | <u>841,837</u>     | <u>644,542</u> | <u>(703,744)</u> | -         | <u>782,635</u>     |

**15. Capital Commitments**

The company has no capital commitments at the year-end (2024: - £Nil).

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2025**

**16. Transactions with Directors and Related Parties**

No director emoluments were paid during the year (2024 - £Nil). There were no transactions during the year in which any director or related party had an interest requiring disclosure.

**17. Legal Status of Charity**

The charity is a private company limited by guarantee, not having share capital, incorporated in Northern Ireland. It is registered with the Charity Commission for Northern Ireland and is accepted by HMRC as having tax-exempt status.

**Electrical Training (NI) Limited**

Northern Ireland - Charity number 101034

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# Accounts

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**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Statement of financial activities**  
**Year ended 31 August 2024**

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Income from:</b>                |      |                            |                          |                          |                          |
| Charitable activities              | 4    | 538,082                    | -                        | 538,082                  | 455,226                  |
| Investments                        | 5    | 8,052                      | -                        | 8,052                    | 11,023                   |
| <b>Total Income</b>                |      | <u>546,134</u>             | <u>-</u>                 | <u>546,134</u>           | <u>466,249</u>           |
| <b>Expenditure on:</b>             |      |                            |                          |                          |                          |
| Charitable activities              | 6    | (682,296)                  | -                        | (682,296)                | (570,777)                |
| <b>Total Expenditure</b>           |      | <u>(682,296)</u>           | <u>-</u>                 | <u>(682,296)</u>         | <u>(570,777)</u>         |
| <b>Net income / (expenditure)</b>  |      | <u>(136,162)</u>           | <u>-</u>                 | <u>(136,162)</u>         | <u>(104,528)</u>         |
| Transfer between funds             |      | -                          | -                        | -                        | -                        |
| <b>Net movement in funds</b>       |      | <u>(136,162)</u>           | <u>-</u>                 | <u>(136,162)</u>         | <u>(104,528)</u>         |
| <b>Reconciliation of funds</b>     |      |                            |                          |                          |                          |
| Total funds brought forward        |      | <u>977,999</u>             | <u>-</u>                 | <u>977,999</u>           | <u>1,082,527</u>         |
| <b>Total funds carried forward</b> |      | <u><u>841,837</u></u>      | <u><u>-</u></u>          | <u><u>841,837</u></u>    | <u><u>977,999</u></u>    |

The income and expenditure summary as required to be disclosed by the Companies Act 2006 is included at note 13.

The notes on pages 17 to 24 form part of these financial statements.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Balance sheet**  
**31 August 2024**

|   | Note | £                | 2024<br>£             | £                | 2023<br>£             |
|---|------|------------------|-----------------------|------------------|-----------------------|
| <b>Fixed Assets</b>                                     |      |                  |                       |                  |                       |
| Tangible assets   | 10   |                  | 91,775                |                  | 116,574               |
| <b>Current assets</b>                                   |      |                  |                       |                  |                       |
| Debtors   | 11   | 70,876           |                       | 57,266           |                       |
| Cash at bank and in hand                                |      | 847,954          |                       | 939,470          |                       |
|   |      | <u>918,830</u>   |                       | <u>996,736</u>   |                       |
| Creditors: amounts falling due within one year          | 12   | <u>(168,768)</u> |                       | <u>(135,311)</u> |                       |
| <b>Net current assets</b>                               |      | <b>750,062</b>   |                       | <b>861,425</b>   |                       |
| <b>Total assets less current liabilities</b>            |      |                  | <u><b>841,837</b></u> |                  | <u><b>977,999</b></u> |
| Creditors: amounts falling due after more than one year |      |                  | -                     |                  | -                     |
| <b>Net assets</b>                                       |      |                  | <u><b>841,837</b></u> |                  | <u><b>977,999</b></u> |
| <b>The funds of the charity</b>                         |      |                  |                       |                  |                       |
| Unrestricted funds                                      | 14   |                  | 841,837               |                  | 977,999               |
| Restricted funds  | 14   |                  | -                     |                  | -                     |
| <b>Total charity funds</b>                              |      |                  | <u><b>841,837</b></u> |                  | <u><b>977,999</b></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes on pages 17 to 24 form part of these financial statements.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

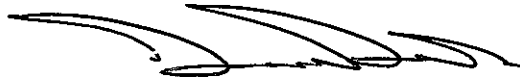
**Balance sheet (continued)**  
**31 August 2024**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board and authorised for issue on 28 April 2025, and are signed on behalf of the board by:



Ms Charlotte Bamber – Chief Executive



Mr Lewis Darragh - Trustee

Company registration number: NI032292

**The notes on pages 17 to 24 form part of these financial statements.**

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Statement of Cash Flows for the year ended**  
**31 August 2024**

|   | Note      | 2024<br>£       | 2023<br>£       |
|---|-----------|-----------------|-----------------|
| <b>Net income/(Expenditure)</b>   | <b>13</b> | (136,162)       | (104,528)       |
| <i>Adjustments to reconcile net income/(expenditure) to net cashflows from operating activities</i> |           |                 |                 |
| Depreciation of tangible fixed assets   | 10        | 29,909          | 20,185          |
| (Profit)/loss on disposal of tangible fixed assets  |           | 32              | 234             |
| Net finance costs   |           | (8,052)         | (11,023)        |
| (Increase)/decrease in debtors  | 11        | (13,610)        | 9,353           |
| Increase/(decrease) in creditors  | 12        | 33,457          | 2,261           |
| <b>Net cash inflow from operating activities</b>  |           | <u>(94,426)</u> | <u>(83,518)</u> |
| <b>Investing activities</b>   |           |                 |                 |
| Interest received   |           | 8,052           | 11,023          |
| Payments to acquire tangible fixed assets   | 10        | <u>(5,142)</u>  | <u>(13,803)</u> |
| <b>Net cash inflow from investing activities</b>  |           | 2,910           | (2,780)         |
| <b>Financing activities</b>   |           |                 |                 |
| Interest paid   |           | -               | -               |
| New long-term loans   |           | -               | -               |
| Repayment of long-term loans  |           | -               | -               |
| <b>Net cash inflow/(outflow) from financing activities</b>  |           | <u>-</u>        | <u>-</u>        |
| <b>Net increase/(decrease) in cash and cash equivalents</b>   |           | (91,516)        | (86,298)        |
| Cash and cash equivalents at 1 January  |           | 939,470         | 1,025,768       |
| <b>Cash and cash equivalents at 31 December</b>   |           | <u>847,954</u>  | <u>939,470</u>  |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Statement of Cash Flows for the year ended**  
**31 August 2024**

**1. General information**

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Units 57-59, Ballymena Business Centre, 62 Fenaghy Road, Galgorm, Ballymena, Co Antrim, BT42 1FL.

**2. Statement of compliance**

These financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2015)', issued in July 2014 and the Companies Act 2006

**3. Accounting policies**

**Basis of preparation**

The financial statements of this public benefit entity have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern basis**

These financial statements have been prepared on a going concern basis as no material uncertainties exist about the charitable company's ability to continue in operation. At the year end the charity has reserves of £841,837 including cash at bank and in hand of £847,954 providing sufficient reserves to preserve the future operation of the charity and its ability to ensure that liabilities are met as they fall due for the foreseeable future. The trustees plan to prepare detailed projections for future years where incomes should increase from current levels and expenses will be closely monitored to ensure that Electrical Training (NI) Limited will return to an annual net income in the medium to long term whilst continuing to meet their charitable objectives. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Incoming resources**

License and fee income represent the total value of services rendered during the period and are recognised when the charitable company has the entitlement to the funds, being when the service is provided.

Investment income and sponsorship are included in the year in which they are received or can be reliably measured by the charitable company.

**Tangible fixed assets**

Tangible fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2024**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|   |   |  |
|---|---|--|
| Property & property improvements        | - | 15% - 33% reducing balance and straight line |
| Fixtures, tools, and computer equipment | - | 15% - 33% reducing balance and straight line |
| Motor Vehicles                          | - | 25% reducing balance                         |

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Taxation**

There is no liability to taxation due to the charitable status.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including the costs associated with the governance arrangements of the charity and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas or per capita, staff costs by the time spent and other costs by their estimated usage.

**Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Fund Accounting**

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

- (i) **Restricted funds**  
Donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.
- (ii) **Unrestricted funds**  
Funds which are expendable at the discretion of the company in furtherance of the objects of the charity.

**Financial Instruments**

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank, short-term deposit accounts and cash in hand.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2024**

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured and estimated reliably.

**Pensions**

Employees of the charity are entitled to join a defined contribution pension scheme. The charity contribution is restricted to the contributions disclosed in Note 9. The costs of the defined contribution scheme are included within associated staff costs and allocated to direct charitable activities and support costs and charged to unrestricted funds of the charity. The contributions to the fund are invested separately from the company's assets.

**Judgements and key sources of estimation uncertainty**

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) Depreciation method and asset useful lives

The estimates and assumptions are reviewed on an on-going basis considering the current and future market conditions.

**4. Incoming resources from charitable activities**

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2024 | Total Funds<br>2023 |
|---------------|-----------------------|---------------------|---------------------|---------------------|
|               | £                     | £                   | £                   | £                   |
| Fees received | 538,082               | -                   | 538,082             | 454,726             |
| Other income  | -                     | -                   | -                   | 500                 |
|               | 538,082               | -                   | 538,082             | 455,226             |

**5. Investment income and interest receivable**

|                        | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2024 | Total Funds<br>2023 |
|------------------------|-----------------------|---------------------|---------------------|---------------------|
|                        | £                     | £                   | £                   | £                   |
| Bank interest received | 8,052                 | -                   | 8,052               | 11,023              |
|                        | 8,052                 | -                   | 8,052               | 11,023              |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2024**

**6. Resources expended**

**Costs directly allocated to activities**

| <b>Charitable expenditure</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|-------------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Materials and licence fee     | 32,139                              | -                                 | 32,139                      | 24,494                      |
| Marking fees & training       | 50,557                              | -                                 | 50,557                      | 61,349                      |
| Exams and lecturing expenses  | 77,508                              | -                                 | 77,508                      | 32,172                      |
| Sparksafe direct costs        | 48,759                              | -                                 | 48,759                      | 39,912                      |
| Staff costs                   | 95,476                              | -                                 | 95,476                      | 81,947                      |
| Accountancy and audit fees    | 10,080                              | -                                 | 10,080                      | 4,800                       |
| Support costs                 | 367,777                             | -                                 | 367,777                     | 326,103                     |
|                               | <u>682,296</u>                      | <u>-</u>                          | <u>682,296</u>              | <u>570,777</u>              |

| <b>Support costs allocated to activities</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2024<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|--|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Staff costs                                  | 180,516                             | -                                 | 180,516                     | 163,294                     |
| Staff training                               | 635                                 | -                                 | 635                         | 8,769                       |
| Rent   | 32,883                              | -                                 | 32,883                      | 33,406                      |
| Rates and water rates                        | 11,898                              | -                                 | 11,898                      | 11,471                      |
| Insurance                                    | 17,354                              | -                                 | 17,354                      | 12,902                      |
| Light and heat                               | 6,344                               | -                                 | 6,344                       | 6,912                       |
| Repairs and renewals                         | 14,057                              | -                                 | 14,057                      | 4,548                       |
| Postage and stationery                       | 6,861                               | -                                 | 6,861                       | 6,356                       |
| Advertising                                  | 7,055                               | -                                 | 7,055                       | 5,192                       |
| Telephone                                    | 6,594                               | -                                 | 6,594                       | 6,118                       |
| Computer costs                               | 23,612                              | -                                 | 23,612                      | 21,831                      |
| Motor expenses                               | 4,263                               | -                                 | 4,263                       | 2,360                       |
| Travelling                                   | 3,588                               | -                                 | 3,588                       | 6,207                       |
| Consultancy fees                             | 5,250                               | -                                 | 5,250                       | 2,276                       |
| Bank charges                                 | 8,522                               | -                                 | 8,522                       | 6,991                       |
| Sundry expenses                              | 4,531                               | -                                 | 4,531                       | 1,324                       |
| Charitable Donation                          | -                                   | -                                 | -                           | 100                         |
| Subscriptions                                | 3,873                               | -                                 | 3,873                       | 5,627                       |
| Depreciation                                 | 29,909                              | -                                 | 29,909                      | 20,185                      |
| Loss on disposal of fixed assets             | 32                                  | -                                 | 32                          | 234                         |
|  | <u>367,777</u>                      | <u>-</u>                          | <u>367,777</u>              | <u>326,103</u>              |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2024**

**7. Net Outgoing Resources**

Net Outgoing Resources is stated after charging:

|                              | 2024   | 2023   |
|------------------------------|--------|--------|
|                              | £      | £      |
| Depreciation of fixed assets | 29,909 | 20,185 |
| Non-audit fees               | 2,880  | 4,800  |
| Audit fees                   | 7,200  | -      |

**8. Information on directors and employees**

|                       | 2024    | 2023    |
|-----------------------|---------|---------|
|                       | £       | £       |
| <b>Staff costs</b>    |         |         |
| Wages and salaries    | 250,665 | 222,799 |
| Social security costs | 20,432  | 17,502  |
| Pension costs         | 4,895   | 4,940   |
|                       | 275,992 | 245,241 |

The average number of employees during the year was made up as follows:

|                            |   |   |
|----------------------------|---|---|
| Chief Executive            | 1 | 1 |
| Administration and support | 8 | 6 |
|                            | 9 | 7 |

The charity trustees received no remuneration or expenses in the course of their work during the year.

The emoluments of employees were as follows:

|              |   |   |
|--------------|---|---|
| £0 - £60,000 | 9 | 7 |
|              | 9 | 7 |

During the year payments to key management personnel totalled £48,996 (2023: £48,998).

**9. Pension scheme**

**Defined contribution scheme**

The company operates a defined contribution pension scheme. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,895 (2023: £4,940). At the year end there was £3,510 (2023: £nil) due to be paid.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2024**

**10. Tangible assets**

|                           | Property &<br>Property<br>Improvements | Fixtures, tools,<br>and computer<br>equipment | Motor vehicles | Total          |
|---------------------------|--|---|----------------|----------------|
|                           | £                                      | £   | £              | £              |
| <b>Cost or valuation:</b> |  |   |                |                |
| At 1 September 2023       | 192,670                                | 360,377                                       | 42,310         | 595,357        |
| Additions                 | -                                      | 5,142   | -              | 5,142          |
| Disposals                 | -                                      | (540)   | -              | (540)          |
| <b>At 31 August 2024</b>  | <b>192,670</b>                         | <b>364,979</b>                                | <b>42,310</b>  | <b>599,959</b> |
| <b>Depreciation:</b>      |  |   |                |                |
| At 1 September 2023       | 180,320                                | 272,045                                       | 26,418         | 478,783        |
| Charge for the year       | 1,188                                  | 24,748  | 3,973          | 29,909         |
| Eliminated on disposal    | -                                      | (508)   | -              | (508)          |
| <b>At 31 August 2024</b>  | <b>181,508</b>                         | <b>296,285</b>                                | <b>30,391</b>  | <b>508,184</b> |
| <b>Net book value:</b>    |  |   |                |                |
| <b>At 31 August 2024</b>  | <b>11,162</b>                          | <b>68,694</b>                                 | <b>11,919</b>  | <b>91,775</b>  |
| At 31 August 2023         | 12,350                                 | 88,332  | 15,892         | 116,574        |

**11. Debtors**

|                                | 2024          | 2023          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Debtors                        | 35,393        | 16,913        |
| Prepayments and accrued income | 35,483        | 40,353        |
|                                | <b>70,876</b> | <b>57,266</b> |

**12. Creditors: amounts falling due within one year**

|                              | 2024           | 2023           |
|------------------------------|----------------|----------------|
|                              | £              | £              |
| Trade creditors              | 18,233         | 17,677         |
| Accruals and deferred income | 141,491        | 112,033        |
| Taxation and social security | 9,044          | 5,601          |
|                              | <b>168,768</b> | <b>135,311</b> |

Included in accruals and deferred income is deferred income totalling £126,256 (2023: £100,954).

This includes £86,447 (2023: £67,890) of deferred income in relation to courses which are paid in advance.

It also includes £39,809 (2023: £33,064) of deferred income in relation to licences which are paid in advance for a period of 1 year.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2024**

**13. Income and Expenditure Summary**

|                               | 2024<br>£        | 2023<br>£        |
|-------------------------------|------------------|------------------|
| <b>Gross Income</b>           | <u>546,134</u>   | <u>466,249</u>   |
| <b>Resources Expenditure</b>  |                  |                  |
| Charitable activities         | <u>(682,296)</u> | <u>(570,777)</u> |
|                               | <u>(682,296)</u> | <u>(570,777)</u> |
| <b>(Deficit) for the year</b> | <u>(136,162)</u> | <u>(104,528)</u> |

The above reflects the Income and Expenditure account as required by the Companies Act 2006 as opposed to that required under the Statement of Recommended Practice as detailed on page 13.

Total income comprises £546,134 (2023: £466,249) for unrestricted funds and £Nil (2023: £Nil) for restricted funds. A detailed analysis of income is provided in the Statement of Financial Activities and notes 4-5.

Detailed analysis of the expenditure is provided in the Statement of Financial Activities and note 6.

The Income and Expenditure Summary is derived from the Statement of Financial Activities on page 13 which together with the notes to the accounts on pages 17- 24 provides full information on the movements during the year on all funds of the charity.

**14. Summary of Funds Reconciliation**

|                           | Opening<br>balance | Income         | Expenditure      | Transfers | Closing<br>balance |
|---------------------------|--------------------|----------------|------------------|-----------|--------------------|
| <b>Unrestricted funds</b> |                    |                |                  |           |                    |
| General                   | <u>977,999</u>     | <u>546,134</u> | <u>(682,296)</u> | -         | <u>841,837</u>     |
|                           | <u>977,999</u>     | <u>546,134</u> | <u>(682,296)</u> | -         | <u>841,837</u>     |
| <b>Restricted funds</b>   |                    |                |                  |           |                    |
| Restricted funds          | -                  | -              | -                | -         | -                  |
|                           | -                  | -              | -                | -         | -                  |
|                           | <u>977,999</u>     | <u>546,134</u> | <u>(682,296)</u> | -         | <u>841,837</u>     |

**15. Capital Commitments**

The company has no capital commitments at the year-end (2023: - £Nil).

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2024**

**16. Transactions with Directors and Related Parties**

No director emoluments were paid during the year (2023 - £Nil). There were no transactions during the year in which any director or related party had an interest requiring disclosure.

**17. Legal Status of Charity**

The charity is a private company limited by guarantee, not having share capital, incorporated in Northern Ireland. It is registered with the Charity Commission for Northern Ireland and is accepted by HMRC as having tax-exempt status.

**Electrical Training (NI) Limited**

Northern Ireland - Charity number 101034

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# Annual report

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**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Reference and administrative details**

|                            |  |
|----------------------------|--|
| <b>Trustees</b>            | Mr Lewis Darragh<br>Mr Michael Hilland (Resigned 26 March 2024)<br>Mr Peter Williamson<br>Mr Michael Dowds<br>Mr Colin Cherry<br>Mr William Connolly |
| <b>Company number</b>      | NI032292   |
| <b>CCNI number</b>         | 101034   |
| <b>Registered office</b>   | Units 57-59<br>Ballymena Business Centre<br>62 Fenaghy Road<br>Ballymena<br>Co. Antrim<br>BT42 1FL   |
| <b>Independent auditor</b> | John Finnegan<br>Potter Finnegan Limited<br>Unit 25 The Courtyard Business Park<br>190 Galgorm Road<br>Ballymena<br>Co. Antrim<br>BT42 1HL           |
| <b>Bankers</b>             | Ulster Bank Limited<br>91 – 93 University Road<br>Belfast<br>BT7 1NG   |
| <b>Solicitors</b>          | McKervill Neilly<br>1 Broadway Avenue<br>Ballymena<br>BT43 7AA   |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustees Report**  
**Year ended 31 August 2024**

The trustees present their report and the audited financial statements of the company for the year ended 31 August 2024.

Electrical Training (N.I.) Limited is a charitable company limited by guarantee, incorporated in Northern Ireland, and was set up on 22nd April 1997. The company registration number is NI032292, and its charity number is NIC101034. Charitable registration was granted by the Charity Commission of Northern Ireland on 24th November 2014. The registered office is 62 Fenaghy Road, Galgorm, Ballymena, Co Antrim, BT42 1FL. The charitable company is governed by its memorandum and articles of association supported by a set of standing orders. In the event of the charitable company being wound up members are required to contribute an amount not exceeding a £1.

**Objectives and Activities**

**Charitable objectives**

The charity's principal object as set out in its Memorandum and Articles of Association includes the following goals:

- (a) To promote and advance for the public benefit the education and training of persons employed or intending to be employed in the Northern Ireland electrical installation industry.
- (b) To promote useful research into any matters relating to the training for employment in the Northern Ireland electrical installation industry and other related industries and to publish and disseminate any useful results of such research for the public benefit.

The organisation's core business activity includes the provision of customised and accredited training, AM2 Skills assessment, and the management of the SparkSafe Electrical Licence to Practise system.

The charity seeks to improve the productivity, safety, and performance of the electrical contracting industry, and to increase the employability of existing and new entrants within the sector. The charity dedicates its time and resources to supporting individuals, employers and professionals working within the industry to improve their knowledge, enhance their skills and prove their competence.

**Public Benefit**

The trustees confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland. The organisation ensures income received from its charitable activities is used effectively to support the development and quality improvement activities for the industry. Public benefit activities include but are not limited to –

- Participation in forums and engagement with industry stakeholders to develop resources and partnerships that are of benefit to electrical installation employers and the wider BSE sector.
- Campaigning for the improvement of quality and standards within the industry, emphasising the role of the qualified electrician.
- Promoting the LtP system to clients and contractors with the aim of reducing the safety, quality, and value for money risks associated with the use of unqualified, underqualified, and semi-skilled electrical workers on construction and maintenance projects.
- Encouraging contractors and workers to remain up to date with national occupational standards to improve productivity, safety, and quality outcomes.
- Promoting the apprenticeship and training needs of the electrical contracting industry to the school leavers and others within Northern Ireland.
- Engaging with electrical installation employers regarding their current employment, training, and recruitment needs, incentivising the recruitment of apprentices.
- Supporting initiatives which positively promote careers within the industry, as well as best practice, and the importance of competency and electrical safety within the industry.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustees Report**  
**Year ended 31 August 2024**

- Organising industry awareness events, providing access to new and innovative resources, as well as providing discounts and incentives to improve industry productivity and employability outcomes.

### **Achievement and Performance**

The charity is committed to improving quality and raising standards within the NI electrical contracting industry. Part of ETT's mission is to share the latest thinking and best practice to those within the industry, as well as promote continuous professional development.

ETT's Stay Connected NI Industry event is just one of the ways the charity seeks to achieve this. Stay Connected returned on 22nd November 2023, building on the success of the previous year by providing a unique opportunity to get together in person with industry experts, business advisors and other specialists to share ideas, discover the latest products and innovations and gain insights into the emerging technologies that are driving the electrical industry forwards. Feedback from attendees, speakers and exhibitors was excellent, with plans underway for Stay Connected 2024.

Effective links with UK industry stakeholders enabled the launch of the 'Save Our Sparks' NI Safe Isolation campaign. The findings of the 'Save Our Sparks' NI survey were presented at ETT's Stay Connected 2023 event with an expert industry panel discussing how we can improve safe isolation practises and save lives. Although a slight improvement on the UK 2022 survey results, it is clear that there is still more to be done. With this in mind, ETT made a commitment to

- Provide free safe isolation training for everyone who attended ETT's Stay Connected 2023 NI Industry Event.
- Deliver part funded safe isolation training in 2024 – giving 50% off the cost of the ½ day workshop (Normally £125 per person – discounted to £62.50 throughout 2024).
- Share Michael's Story and the 'Save Our Sparks' NI survey findings at all of our Industry breakfast mornings, electrical safety awareness courses and safe isolation workshops.
- Work with industry partners and campaign for funding to ensure NI electrical apprentices are provided with a free safe isolation kit as part of their 4-year apprenticeship programme.
- Engage in regular, effective communication to ensure safe Isolation remains front of mind with all SparkSafe system users including clients, main contractors, electrical contractors, and workers – we all have a part to play to ensure we improve safe working practices and to protect lives.
- Share free advice, guidance and resources provided by industry stakeholders regarding safe isolation training, support, and requirements.

In February 2024, the charity announced that it was working in partnership with CEF, the UK's largest electrical wholesaler to offer safe isolation kits to those who attend ETT's safe isolation training at a discounted price, making it more affordable and helping electricians stay safe at work. The charity is committed to working with industry partners and stakeholders to prevent anyone else from having to lose a loved one in an accident that could and should have been prevented.

Support for recruitment onto the industry recognised Level 3 apprenticeship programme continues with ETT running a number of successful apprenticeship aptitude tests sessions for employers. The tests have been developed to provide candidates with an understanding of the language, Maths and Science knowledge and skills that they will need when they enter the Electrical Contracting Industry. The test aims to provide measurable, objective data that should give a better all-round view of a potential apprentice's suitability, while reducing the work for the employer.

In 2024, ETT launched the first in a series of fully funded Industry Breakfast Mornings. These short but informative breakfast mornings provide an excellent opportunity for those working in the electrical industry to come together, share knowledge and insights, as well as make connections with other electricians and employers. Each event was well attended with excellent feedback received on the topics of stress and mental health within the electrical industry, Michael's Story and the importance of safe isolation practises, as well as the AM2 skills assessment and ETT's apprenticeship recruitment support services.

**Electrical Training (N.I.) Limited  
Company limited by guarantee**

**Trustee report  
Year ended 31 August 2024**

Amendment 3 to the BS7671 Wiring Requirements was released on 31st July 2024 to include two new definitions and one new Regulation relating to the use of bidirectional and unidirectional devices. ETT marked the launch of the 3rd Amendment by part funding the first course delivered in September 2024 meaning electrical workers could complete the important update training on the most current edition at a discounted rate. These important changes were also shared via social media posts and ezine technical updates.

With construction workers nearly 4 times more likely to take their own lives than in other sectors, raising awareness of the importance of mental health and well-being in the workplace is a key priority for the charity. Accredited mental health training plays an important role in promoting well-being both within and outside the workplace. By providing fully funded, accredited Level 2 Mental Health First Aid training, the charity seeks to reduce the stigma around mental health in the workplace, promoting open conversations and encourage those who are struggling to seek help. The charity ran 2 fully funded Level 2 Mental Health First Aid courses, with excellent feedback from attendees. The charity plans to run more of these fully funded courses in 2025.

Building effective relationships with contractors, workers and other industry stakeholders remains a priority. The charity completed a number of college visits in the period providing valuable advice and guidance to apprentices regarding the AM2 Assessment. During the college visits, apprentices are signposted to tools and resources available on the National Electrotechnical Training (NET) website, as well as general hints and tips for success. The visits to NRC Ballymena, NRC Newtownabbey, Building Services Academy, Belfast Met - Millfield, NWRC Limavady, SERC Newtownards & SERC Lisburn help to build effective links and partnerships by communicating the purpose of the charity with apprentices, and college lecturers.

A significant number of those employed within the NI industry are unqualified or underqualified. there is the need At least 35% of NI industry are not qualified, EWA is the only route. EWA is the assessment process to recognise occupational competence for people who have been working as an Installation or Maintenance Electrician for over five years, but haven't been able to complete an apprenticeship, achieve an equivalent, recognised Level 3 vocational qualification or have qualifications from outside of the UK. ETT successfully ran its first Experienced Worker Assessment (EWA) programme in May 2024 with candidates completing the in-person induction at ETT. Further update and promotion of the EWA is planned for 2025.

In July 2024, ETT formally launched its NI Electric Shock Survey with the Mayor of Mid and East Antrim Borough Council and Dr. Bryan Monson, Deputy Chief Executive, Health, and Safety Executive for Northern Ireland attending the official launch with the support of local employers. By collecting data from workers in the industry, we aim to gain insights into the prevalence of electric shocks and reporting behaviours, which is crucial to develop effective prevention and safety measures.

The charity also developed and delivered a number of new technical courses including a 1-day Inspection & Testing Practical workshop, 1-day Temporary Electrical BS7909 course and a 3-day City & Guilds Assured Emergency Lighting and Fire Alarms Course in partnership with NAPIT. Further development of accredited and non-accredited training courses feature for 2025.

The charity continues to actively promote the SparkSafe system and its wide-ranging benefits to both new and existing clients. A key focus remains on ensuring system users have access to comprehensive resources, practical advice, and clear guidance regarding the SparkSafe requirements. This includes providing step-by-step support to help users understand and implement the system effectively. There has been encouraging engagement with clients and main contractors, with many showing a strong interest in improving compliance and safety standards.

Online training sessions and system demonstrations have proven to be particularly effective tools for showcasing the importance of specifying License to Practice (LTP) in contract conditions. These sessions not only highlight the practical advantages of the system but also reinforce its role in driving higher standards within the industry. Through these efforts, the charity aims to continue building awareness and fostering a culture of safety and accountability.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustee report**  
**Year ended 31 August 2024**

SparkSafe aims to ensure that those working in the industry stay informed about the latest developments and technical standards, contributing to improved productivity, quality, safety, and value for money. A central objective of this initiative is to enhance quality and raise standards by promoting the attainment of accredited electrical qualifications, emphasising the importance of qualified electricians while reinforcing a commitment to safety and competency.

In 2023/2024, SparkSafe delivered several online training sessions for clients, main contractors, and electrical contractors. These sessions help to familiarise system users with the online system, reporting tools, and functionalities, while providing guidance on meeting compliance requirements for LTP contract conditions.

SparkSafe remains an active participant in the Electrical Safety Roundtable (ESR), a prominent industry forum dedicated to advancing electrical safety in both homes and workplaces. The ESR brings together leading experts across the industry, fostering collaboration toward a shared goal of enhancing safety standards.

SparkSafe was honoured to join the judging panel for the prestigious Above and Beyond Awards (ABA), an initiative by the Electrical Safety Roundtable (ESR) Workplace group. These awards are dedicated to recognising and celebrating individuals and organizations that exceed their legal obligations to elevate electrical safety standards in the workplace. The ABA serves as a valuable platform to showcase best practices, promote safety, and build trust in products and services, while offering well-deserved recognition to those driving positive change.

The SparkSafe team actively participated in a number of industry exhibitions and conferences to promote the unique system and its benefits. Attendance at the NIFHA Asset Managers Annual Conference allowed for delivery of a comprehensive presentation titled, "How Do You Know You Have Qualified Electrical Workers on Your Sites?" The session was well received, highlighting the LTP initiative as a best practice tool, sparking interest from both public and private sector schemes. NIFHA, the representative body for all RHAs in Northern Ireland, provided an ideal platform for networking with key decision-makers and increasing awareness of the SparkSafe initiative within the sector.

The organisation continues to be deemed as low risk by awarding bodies, providing assurance that ETT and SparkSafe operate in full compliance with external accreditations and standards. This is further supported by positive feedback from EQA and ISO assessments, following three successful external audits conducted throughout the year.

### **Financial Review**

The income for this financial year has increased to £546,134 from £466,249 in 2023. Expenditure has also increased to £682,296 from £570,777 in the previous year.

While a further deficit has been recorded during the period, a notable increase in income is reported. However, this has been accompanied by a significant increase in expenditure. This rise in expenditure has allowed the charity to complete development work as well as invest in resources and facilities needed to help meet the charity's future goals and objectives.

Moving forward, a key priority for the trustees will be the close monitoring of all expenditure, with a focus on reducing costs where possible. Raising income through a diverse range of accredited courses, skills programmes, and industry support initiatives will continue to feature. These initiatives, detailed earlier in this report, will also position Electrical Training (NI) Limited to access new revenue streams.

To address the current deficit, detailed financial plans and projections will be implemented with the aim of reducing net expenditure in the short to medium term. These measures are expected to position the charity for a return to net income in the medium to long term.

### **Reserves policy**

The Board of Trustees have established a policy whereby the funds held by the charity should not be less than six months of resources expended. The trustees consider the amount in reserves as appropriate.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustee report**  
**Year ended 31 August 2024**

**Plans for Future Periods**

The organisation will continue to build a network of associations with other responsible UK and ROI industry stakeholders with the aim of promoting competency, via planned continuous professional development, Level 3 apprenticeship recruitment and structured workforce development plans.

Efforts to build on the SparkSafe LtP achievement by progressively adding further projects features as a recurring objective. Actions to explore opportunities in other parts of the UK and in the ROI continue with a view to extending use of the system.

**Objectives**

- Promote accredited Level 3 courses in EV, EESS, and Solar PV to individuals and employers, supporting Northern Ireland's efforts to achieve the government's Net Zero objectives and targets.
- Position ETT as a leading skills hub for renewable energy and workforce upskilling. Prioritise engagement with businesses in the renewables sector—particularly those already operating but lacking proper qualifications—and strengthen connections with MCS accreditation.
- Communicate effectively with the industry about NI Climate Change Act targets and highlight the critical role of qualified electricians in the journey toward Net Zero.
- Continue to raise awareness of the importance of safe isolation, sharing Michael's Story with as many electrical workers as possible
- Share the finding of the 'Ending Shock Silence' campaign to improve safety standards and protect lives within the sector.
- Develop an industry led working group to shape ETT's Ending 'Shock Silence' action plan as well as highlight broader challenges facing the sector, including those related to electrical safety, competency, and skills development.
- Expand the range of technical and health & safety training services available to electrical contracting businesses and the broader building services engineering (BSE) sector, addressing specific local needs.
- Foster strong relationships with the college network to better support employer recruitment, training programs, and apprenticeship opportunities.
- Enhance and refine the organisation's AM2 assessment capabilities, including AM2S and AM2E, ensuring high standards and continued improvement.
- Build and strengthen collaborative partnerships with industry stakeholders across the UK and Republic of Ireland to promote the adoption of the Licence to Practise initiative.

**Structure, Governance and Management**

The trustees act both as trustees and directors and have overall responsibility for matters relating to the company.

The day-to-day operational activity of the organisation is overseen by the Chief Executive, who reports to the appointed Board Chairman and Trustees. The Board determines remuneration for key management personnel from market rates of similar organisations.

Trustees are appointed by referral or a declared interest. Trustees are unpaid and provide their service voluntarily. Each trustee is required to be actively engaged in the strategic decision-making processes within Electrical Training (N.I.) Limited. Board members are informed of progress about the organisation's activities through scheduled meetings and by electronic updates and reports.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustee report**  
**Year ended 31 August 2024**

**Related parties**

Many employers and wider industry stakeholders consider ETT a trusted advisor, seeking advice, guidance and support regarding technical skills training and apprentice recruitment needs. The charity has developed extensive, good quality links with employers and other external bodies. These links are used very effectively to help develop products and services that are closely aligned to industries and employers' needs.

During the year, relationships with the Construction Industry Training Board NI (CITBNI), NET, NAPIT, and the Northern Ireland Branch of the Electrical Contractors Association have been maintained. The organisation continues to develop new relationships with other existing and emerging stakeholder organisation based in GB and ROI based on collaboration around electrical Licence to Practise, as well as local, regional, and national industry training and assessment objectives.

**Risk management**

The charity performs an annual risk review, and appropriate systems have been established to mitigate identified risks. Renewal of the new ISO 9001:2018 Quality Assurance Standard has been achieved in July 2024. The scope of the award covers the delivery of industry training courses, the Achievement Measurement 2 Test, and the SparkSafe Licence to Practise System.

During the period, the organisation also renewed its charitable status with the Charity Commission.

The trustees have assessed the significant risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to substantial risks.


**Financial instruments**

The charity's principal financial instruments comprise of investments, bank balances, trade debtors and trade creditors. The purpose of these instruments is to finance the charity's operations.


**Small Company Provisions**

This report has been provided in accordance with the provisions applicable to companies entitled to the small company's exemption.

This report was approved by the Board on 28 April 2025 and signed on behalf of the Board by:



Ms Charlotte Bamber – Chief Executive



Mr Lewis Darragh - Trustee

**Electrical Training (NI) Limited**

Northern Ireland - Charity number 101034

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# Annual return

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**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Independent Auditor's Report to the Trustees of Electrical Training (N.I.) Limited**  
**Year ended 31 August 2024**

**Opinion**

We have audited the financial statements of Electrical Training (N.I.) Limited (the 'charitable company') for the year ended 31 August 2024 which comprise the statement of financial activities, statements of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its total incoming resources and expenditure of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustee's annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Independent Auditor's Report to the Trustees of Electrical Training (N.I.) Limited**  
**Year ended 31 August 2024**

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- The information given in the financial statements is inconsistent in any material respect with the trustee's report; or
- The charitable company has not kept adequate accounting records; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**


**Independent Auditor's Report to the Trustees of Electrical Training (N.I.) Limited**  
**Year ended 31 August 2024**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**John Finnegan**  
**Senior Statutory Auditor**  
**For and on behalf of**  
**Potter Finnegan Limited**

Unit 25 The Courtyard Business Park  
190 Galgorm Road  
Ballymena  
Co Antrim  
BT42 1HL

28 April 2025

**Electrical Training (NI) Limited**

Northern Ireland - Charity number 101034

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# Accounts

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Company registration number: NI032292  
Charity Commission NI number: 101034  
HMRC Charity Registration No: XR20056

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Unaudited financial statements**

**31 August 2023**



**Electrical Training (N.I.) Limited  
Company limited by guarantee**

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**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Reference and administrative details**

|                             |  |
|-----------------------------|--|
| <b>Trustees</b>             | Mr Lewis Darragh<br>Mr Michael Hilland<br>Mr Peter Williamson<br>Mr Michael Dowds<br>Mr Rodney White (Resigned 30 September 2022)<br>Mr Colin Cherry<br>Mr William Connolly (Appointed 31 August 2023) |
| <b>Company number</b>       | NI032292   |
| <b>CCNI number</b>          | 101034   |
| <b>Registered office</b>    | Units 57-59<br>Ballymena Business Centre<br>62 Fenaghy Road<br>Ballymena<br>Co. Antrim<br>BT42 1FL   |
| <b>Independent examiner</b> | Potter Finnegan Limited<br>Unit 25 The Courtyard Business Park<br>190 Galgorm Road<br>Ballymena<br>Co. Antrim<br>BT42 1HL  |
| <b>Bankers</b>              | Ulster Bank Limited<br>91 – 93 University Road<br>Belfast<br>BT7 1NG   |
| <b>Solicitors</b>           | McKervill Neilly<br>1 Broadway Avenue<br>Ballymena<br>BT43 7AA   |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustees Report**  
**Year ended 31 August 2023**

The trustees present their report and the unaudited financial statements of the company for the year ended 31 August 2023.

Electrical Training (N.I.) Limited is a charitable company limited by guarantee, incorporated in Northern Ireland, and was set up on 22nd April 1997. The company registration number is NI032292 and its charity number is NIC101034. Charitable registration was granted by the Charity Commission of Northern Ireland on 24<sup>th</sup> November 2014. The registered office is 62 Fenaghy Road, Galgorm, Ballymena, Co Antrim, BT42 1FL. The charitable company is governed by its memorandum and articles of association supported by a set of standing orders. In the event of the charitable company being wound up members are required to contribute an amount not exceeding a £1.

**Objectives and Activities**

**Charitable objectives**

The charity's principal object as set out in its Memorandum and Articles of Association includes the following goals:

- (a) To promote and advance for the public benefit the education and training of persons employed or intending to be employed in the Northern Ireland electrical installation industry.
- (b) To promote useful research into any matters relating to the training for employment in the Northern Ireland electrical installation industry and other related industries and to publish and disseminate any useful results of such research for the public benefit.

The organisation's core business activity includes the provision of customised and accredited training, AM2 Skills assessment, and the management of the SparkSafe Electrical Licence to Practise system.

The charity seeks to improve the productivity, safety, and performance of the electrical contracting industry, and to increase the employability of existing and new entrants within the sector. The charity dedicates its time and resources to supporting individuals, employers and professionals working within the industry to improve their knowledge, enhance their skills and prove their competence.

**Public Benefit**

The trustees confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland. The organisation ensures income received from its charitable activities is used effectively to support the development and quality improvement activities for the industry. Public benefit activities include but are not limited to –

- Distribution of technical updates, as well as the development of new standards and qualifications via ezines, blogs and written correspondence to the industry and its clients.
- Participation in forums and engagement with industry stakeholders to develop resources and partnerships that are of benefit to electrical installation employers and the wider BSE sector.
- Campaigning for the improvement of quality and standards within the industry, emphasising the role of the qualified electrician.
- Promoting the LtP system to clients and contractors with the aim of reducing the safety, quality, and value for money risks associated with the use of unqualified, underqualified, and semi-skilled electrical workers on construction and maintenance projects.
- Encouraging contractors and workers to remain up to date with national occupational standards to improve productivity, safety, and quality outcomes.
- Promoting the apprenticeship and training needs of the electrical contacting industry to the school leavers and others within Northern Ireland.
- Engaging with electrical installation employers regarding their current employment, training, and recruitment needs, incentivising the recruitment of apprentices.
- Supporting initiatives which positively promote careers within the industry, as well as best practice, and the importance of competency and electrical safety within the industry.
- Organising industry awareness events, providing access to new and innovative resources, as well as providing discounts and incentives to improve industry productivity and employability outcomes.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustees Report**  
**Year ended 31 August 2023**

**Achievement and Performance**

The charity, with the support of the Board of Employers, is committed to improving quality and raising standards within the NI electrical contracting industry. Part of ETT's mission is to share the latest thinking and best practice to those within the industry, as well as promote continuous professional development.

ETT's Stay Connected NI industry event held on 10th November 2022 presented a unique opportunity for over 100 individuals, businesses, and industry representatives to get together in person with top NI and UK industry experts, business advisors and other specialists to discuss the challenges affecting the industry. Feedback from attendees, speakers and exhibitors was excellent, with plans underway for Stay Connected 2023.

February 2023 saw the return of in-house training and the launch of a range of accredited Level 3 renewables courses. The charity also successfully delivered a number of fully funded and part funded industry support services in the period. These include a part funded 18th Edition Amendment 2 Workshop, a free Luceco EV Charging Regulations Workshop and a free AICO Expert Installer Workshop.

Further support initiatives are planned for 2024 including employer network breakfast mornings, fully funded accredited First Aid Mental Health training, as well as a range of new courses and workshops including I & T, Surge Protection and Fire Alarms.

Building effective relationships with contractors, workers and other industry stakeholders remains a priority. Throughout the period, the organisation has continued to engage with the industry through planned employer support visits.

The purpose of each visit is to hear first-hand from employers on apprenticeship recruitment plans, skills issues, and training needs. The feedback received from these visits has been used by ETT to help improve training programmes as well as develop industry initiatives and support services including the free apprentice aptitude testing service. This industry specific aptitude test was developed to help employers with their 2023 apprentice recruitment. The test aims to provide measurable, objective data that should give a better all-round view of a potential apprentice's suitability, while reducing the work for the employer.

There continues to be demand for 18th edition training and the EWA programme driven by the SparkSafe LtP contract conditions. This is a valuable step towards improving the performance, productivity, and perception of the local electrical industry.

SparkSafe seeks to encourage those within the industry to remain up to date with industry developments and technical standards to help improve productivity, quality, safety, and value for money outcomes. A key objective of the initiative is to improve quality and raise standards through the achievement of accredited electrical qualifications, highlighting the role of the qualified electrician while promoting safety and competency.

The charity continues to promote the system and its benefits to new and existing clients. Ensuring system users to have access to useful resources, advice, and guidance regarding the SparkSafe requirements is a priority. There has been good engagement with clients and main contractors, online training and system demonstrations prove an effective way of highlighting the importance and benefits of specifying LtP in contract conditions.

SparkSafe delivered a number of online main contractor training sessions in 2023 with the aim of helping main contractors become familiar with the online system, the reporting tools, and capabilities, while learning how to ensure compliance with LtP contract conditions. Similar training sessions were held throughout the period for electrical contractors.

SparkSafe became a member of the Electrical Safety Roundtable (ESR) in November 2022. The ESR is a leading industry forum, bringing together experts in their field with the common goal of improving electrical safety in the Home and Workplace. The charity was privileged to attend the House of Commons on 16th November for the 10th anniversary of the ESR. Stakeholders from across the industry spoke about the progress and challenges faced in relation to enhancing electrical safety standards across the UK.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustees Report**  
**Year ended 31 August 2023**

In July 2023, SparkSafe partnered with Super Rod in the 'Save our Sparks' Safe Isolation campaign. Electrical workers within the NI electrical installation industry were asked to complete a short survey designed to gain feedback about safe isolation practices and to get more electrical workers thinking about their health and safety at work. SparkSafe has made a commitment to raise awareness of the 'Save Our Sparks' campaign and commits to engage in regular, effective communication to ensure safe Isolation remains front of mind with all system users including clients, main contractors, electrical contractors, and electrical workers.

The organisation continues to be deemed low risk with awarding bodies, providing assurance that ETT & SparkSafe are operated in line with external accreditations and standards. Positive EQA & ISO feedback received following 4 external audits during the year.

**Financial Review**

The income for this financial year has increased to £466,249 from £397,991 in 2022. Expenditure has also increased to £570,777 from £535,910 in the previous year.

The Trustees are committed to securing the future of the organisation through effective financial management. This includes closely monitoring all expenditure and reducing expenses where possible and raising income through a diverse range of accredited courses, skills programmes and industry support initiatives. The trustees will continue to provide and build on the successful support initiatives described earlier in this report which will enable Electrical Training (NI) Limited to access new sources of income.

Detailed financial plans and projections have been put in place to help reduce the net expenditure in the short term with the expectation of a return to a net income in the medium to long term.

**Reserves policy**

The Board of Trustees have established a policy whereby the funds held by the charity should not be less than six months of resources expended. The trustees consider the amount in reserves as appropriate.

**Plans for Future Periods**

The organisation will continue to build a network of associations with other responsible UK and ROI industry stakeholders with the aim of promoting competency, via planned continuous professional development, Level 3 apprenticeship recruitment and structured workforce development plans.

Efforts to build on the SparkSafe LtP achievement by progressively adding further projects features as a recurring objective. Actions to explore opportunities in other parts of the UK and in the ROI continue with a view to extending use of the system.

**Objectives**

- Promote accredited Level 3 EV, EESS and Solar PV courses to individuals and employers helping the NI sector meet the Governments Net Zero objectives and targets.
- Ensure effective communication with the industry regarding Climate Change Act targets and the important role of qualified electricians in the journey to NET Zero
- Raise awareness of the 'Save Our Sparks' Safe Isolation campaign helping to improve safety and protect lives.
- Increase the range of technical and health & safety training services to electrical contracting business and the wider BSE sector ensuring local needs are met.
- Build effective relationships with the college network regarding employer recruitment, training and apprenticeships needs.
- Continue to develop and improve the organisations AM2 Assessment capabilities including AM2S & AM2E.
- Establish and develop further collaborative relationships with other UK and ROI industry stakeholders aimed at advancing the uptake of Licence to Practise.

**Electrical Training (N.I.) Limited  
Company limited by guarantee**

**Trustee report  
Year ended 31 August 2023**

**Structure, Governance and Management**

The trustees act both as trustees and directors and have overall responsibility for matters relating to the company.

The day-to-day operational activity of the organisation is overseen by the Chief Executive, who reports to the appointed Board Chairman and Trustees. The Board determines remuneration for key management personnel from market rates of similar organisations.

Trustees are appointed by referral or a declared interest. Trustees are unpaid and provide their service voluntarily. Each trustee is required to be actively engaged in the strategic decision-making processes within Electrical Training (N.I.) Limited. Board members are informed of progress about the organisation's activities through scheduled meetings and by electronic updates and reports.

**Related parties**

Many employers and wider industry stakeholders consider ETT a trusted advisor, seeking advice, guidance and support regarding technical skills training and apprentice recruitment needs. The charity has developed extensive, good quality links with employers and other external bodies. These links are used very effectively to help develop products and services that are closely aligned to industries and employers' needs.

During the year, existing relationships with the Construction Industry Training Board, NET, NAPIT and the Northern Ireland Branch of the Electrical Contractors Association have been maintained. The organisation continues to develop new relationships with other existing and emerging stakeholder organisation based in GB and ROI based on collaboration around electrical Licence to Practise, as well as local, regional, and national industry training and assessment objectives.

**Risk management**

The charity performs an annual risk review, and appropriate systems have been established to mitigate identified risks. Renewal of the new ISO 9001:2018 Quality Assurance Standard has been achieved in June 2023. The scope of the award covers the delivery of industry training courses, the Achievement Measurement 2 Test, and the SparkSafe Licence to Practise System.

During the period, the organisation also renewed its charitable status with the Charity Commission.

The trustees have assessed the significant risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to substantial risks.

**Financial instruments**

The charity's principal financial instruments comprise of investments, bank balances, trade debtors and trade creditors. The purpose of these instruments is to finance the charity's operations.

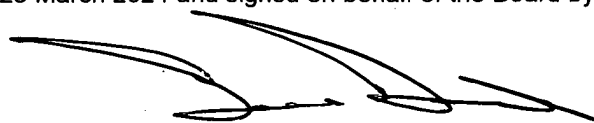
**Small Company Provisions**

This report has been provided in accordance with the provisions applicable to companies entitled to the small company's exemption.

This report was approved by the Board on 25 March 2024 and signed on behalf of the Board by:

*Bamber.*

Ms Charlotte Bamber – Chief Executive



Mr Lewis Darragh - Trustee

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Independent Examiner's Report to the Trustees of Electrical Training (N.I.) Limited**  
**Year ended 31 August 2023**

We report on the accounts of the company for the year ended 31 August 2023, which are set out on pages 10 to 20.

**Respective responsibilities of trustees and examiner**

As the charity trustees (and also the directors of the company 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 charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

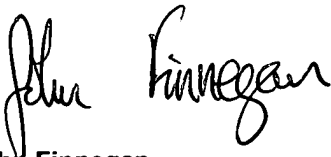
**Electrical Training (N.I.) Limited  
Company limited by guarantee**

**Independent examiners report to the trustees of Electrical Training (N.I.) Limited (continued)  
Year ended 31 August 2023**

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

We have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



**John Finnegan  
Potter Finnegan Limited  
Chartered Accountants**

Unit 25 The Courtyard Business Park  
190 Galgorm Road  
Ballymena  
Co Antrim  
BT42 1HL

25 March 2024

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Statement of financial activities**  
**Year ended 31 August 2023**

|                                   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|-----------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Income from:</b>               |      |                            |                          |                          |                          |
| Charitable activities             | 4    | 455,226                    | -                        | 455,226                  | 378,025                  |
| Investments                       | 5    | 11,023                     | -                        | 11,023                   | 111                      |
| Other                             | 6    | -                          | -                        | -                        | 19,855                   |
| <b>Total Income</b>               |      | <u>466,249</u>             | <u>-</u>                 | <u>466,249</u>           | <u>397,991</u>           |
| <b>Expenditure on:</b>            |      |                            |                          |                          |                          |
| Charitable activities             | 7    | (570,777)                  | -                        | (570,777)                | (535,910)                |
| Other                             |      | -                          | -                        | -                        | -                        |
| <b>Total Expenditure</b>          |      | <u>(570,777)</u>           | <u>-</u>                 | <u>(570,777)</u>         | <u>(535,910)</u>         |
| <b>Net income / (expenditure)</b> |      | <b>(104,528)</b>           | <b>-</b>                 | <b>(104,528)</b>         | <b>(137,919)</b>         |
| <b>Transfer between funds</b>     |      | <b>-</b>                   | <b>-</b>                 | <b>-</b>                 | <b>-</b>                 |
| <b>Net movement in funds</b>      |      | <b>(104,528)</b>           | <b>-</b>                 | <b>(104,528)</b>         | <b>(137,919)</b>         |
| <b>Reconciliation of funds</b>    |      |                            |                          |                          |                          |
| Total funds brought forward       |      | <u>1,082,527</u>           | <u>-</u>                 | <u>1,082,527</u>         | <u>1,220,446</u>         |
| Total funds carried forward       |      | <u><b>977,999</b></u>      | <u><b>-</b></u>          | <u><b>977,999</b></u>    | <u><b>1,082,527</b></u>  |

The income and expenditure summary as required to be disclosed by the Companies Act 2006 is included at note 14.

The notes on pages 13 to 20 form part of these financial statements.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Balance sheet**  
**31 August 2023**

|   | Note | 2023<br>£        | £                     | 2022<br>£        | £                       |
|---|------|------------------|-----------------------|------------------|-------------------------|
| <b>Fixed Assets</b>                                     |      |                  |                       |                  |                         |
| Tangible assets   | 11   |                  | 116,574               |                  | 123,190                 |
| <b>Current assets</b>                                   |      |                  |                       |                  |                         |
| Debtors   | 12   | 57,266           |                       | 66,619           |                         |
| Cash at bank and in hand                                |      | 939,470          |                       | 1,025,768        |                         |
|   |      | <u>996,736</u>   |                       | <u>1,092,387</u> |                         |
| Creditors: amounts falling due within one year          | 13   | <u>(135,311)</u> |                       | <u>(133,050)</u> |                         |
| <b>Net current assets</b>                               |      | <b>861,425</b>   |                       | <b>959,337</b>   |                         |
| <b>Total assets less current liabilities</b>            |      |                  | <u><b>977,999</b></u> |                  | <u><b>1,082,527</b></u> |
| Creditors: amounts falling due after more than one year |      |                  | -                     |                  | -                       |
| <b>Net assets</b>                                       |      |                  | <u><b>977,999</b></u> |                  | <u><b>1,082,527</b></u> |
| <b>The funds of the charity</b>                         |      |                  |                       |                  |                         |
| Unrestricted funds                                      | 15   |                  | 977,999               |                  | 1,082,527               |
| Restricted funds  | 15   |                  | -                     |                  | -                       |
| <b>Total charity funds</b>                              |      |                  | <u><b>977,999</b></u> |                  | <u><b>1,082,527</b></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes on pages 13 to 20 form part of these financial statements.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Balance sheet (continued)**  
**31 August 2023**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board and authorised for issue on 25 March 2024, and are signed on behalf of the board by:



Ms Charlotte Bamber – Chief Executive



Mr Lewis Darragh - Trustee

Company registration number: NI032292

**The notes on pages 13 to 20 form part of these financial statements.**

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements**  
**31 August 2023**

**1. General information**

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Units 57-59, Ballymena Business Centre, 62 Fenaghy Road, Galgorm, Ballymena, Co Antrim, BT42 1FL.

**2. Statement of compliance**

These financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2015)', issued in July 2014 and the Companies Act 2006

**3. Accounting policies**

**Basis of preparation**

The financial statements of this public benefit entity have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going concern basis**

These financial statements have been prepared on a going concern basis as no material uncertainties exist about the charitable company's ability to continue in operation. At the year end the charity has reserves of £971,999 including cash at bank and in hand of £939,470 providing sufficient reserves to preserve the future operation of the charity and its ability to ensure that liabilities are met as they fall due for the foreseeable future. The trustees have prepared detailed projections for future years where incomes should increase from current levels and expenses will be closely monitored to ensure that Electrical Training (NI) Limited will return to an annual net income in the medium to long term whilst continuing to meet their charitable objectives. Therefore, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Incoming resources**

License and fee income represent the total value of services rendered during the period and are recognised when the charitable company has the entitlement to the funds, being when the service is provided.

Investment income and sponsorship are included in the year in which they are received or can be reliably measured by the charitable company.

**Tangible fixed assets**

Tangible fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2023**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|   |   |  |
|---|---|--|
| Property & property improvements        | - | 15% - 33% reducing balance and straight line |
| Fixtures, tools, and computer equipment | - | 15% - 33% reducing balance and straight line |
| Motor Vehicles                          | - | 25% reducing balance                         |

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Taxation**

There is no liability to taxation due to the charitable status.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including the costs associated with the governance arrangements of the charity and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas or per capita, staff costs by the time spent and other costs by their estimated usage.

**Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Fund Accounting**

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

- (i) **Restricted funds**  
Donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.
- (ii) **Unrestricted funds**  
Funds which are expendable at the discretion of the company in furtherance of the objects of the charity.

**Financial Instruments**

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank, short-term deposit accounts and cash in hand.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2023**

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured and estimated reliably.

**Pensions**

Employees of the charity are entitled to join a defined contribution pension scheme. The charity contribution is restricted to the contributions disclosed in Note 7. The costs of the defined contribution scheme are included within associated staff costs and allocated to direct charitable activities and support costs and charged to unrestricted funds of the charity. The contributions to the fund are invested separately from the company's assets.

**Judgements and key sources of estimation uncertainty**

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) Depreciation method and asset useful lives

The estimates and assumptions are reviewed on an on-going basis considering the current and future market conditions.

**4. Incoming resources from charitable activities**

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Fees received | 454,726                    | -                        | 454,726                  | 378,025                  |
| Other income  | 500                        | -                        | 500                      | -                        |
|               | 455,226                    | -                        | 455,226                  | 378,025                  |

**5. Investment income and interest receivable**

|                        | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bank interest received | 11,023                     | -                        | 11,023                   | 111                      |
|                        | 11,023                     | -                        | 11,023                   | 111                      |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2023**

**6. Other income**

|                         | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 | Total Funds<br>2022 |
|-------------------------|-----------------------|---------------------|---------------------|---------------------|
|                         | £                     | £                   | £                   | £                   |
| Life insurance receipts | -                     | -                   | -                   | 19,855              |
|                         | -                     | -                   | -                   | 19,855              |

**7. Resources expended**

**Costs directly allocated to activities**

|                               | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2023 | Total<br>2022 |
|-------------------------------|-----------------------|---------------------|---------------|---------------|
|                               | £                     | £                   | £             | £             |
| <b>Charitable expenditure</b> |                       |                     |               |               |
| Materials and licence fee     | 55,634                | -                   | 55,634        | 23,837        |
| Exams and lecturing expenses  | 62,381                | -                   | 62,381        | 57,941        |
| Staff costs                   | 81,947                | -                   | 81,947        | 37,732        |
| Accountancy and audit fees    | 4,800                 | -                   | 4,800         | 8,812         |
| Support costs                 | 366,015               | -                   | 366,015       | 407,588       |
|                               | 570,777               | -                   | 570,777       | 535,910       |

|  | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2023 | Total<br>2022 |
|--|-----------------------|---------------------|---------------|---------------|
|  | £                     | £                   | £             | £             |
| <b>Support costs allocated to activities</b> |                       |                     |               |               |
| Staff costs                                  | 163,294               | -                   | 163,294       | 184,178       |
| Staff training                               | 8,769                 | -                   | 8,769         | 4,280         |
| Rent   | 33,406                | -                   | 33,406        | 34,453        |
| Rates and water rates                        | 11,471                | -                   | 11,471        | 11,990        |
| Insurance                                    | 12,902                | -                   | 12,902        | 12,627        |
| Light and heat                               | 6,912                 | -                   | 6,912         | 8,521         |
| Repairs and renewals                         | 4,548                 | -                   | 4,548         | 5,946         |
| Postage and stationery                       | 6,356                 | -                   | 6,356         | 9,672         |
| Advertising                                  | 5,192                 | -                   | 5,192         | 3,502         |
| Telephone                                    | 6,118                 | -                   | 6,118         | 7,841         |
| Computer costs                               | 61,743                | -                   | 61,743        | 54,951        |
| Motor expenses                               | 2,360                 | -                   | 2,360         | 6,017         |
| Travelling                                   | 6,207                 | -                   | 6,207         | 1,125         |
| Consultancy fees                             | 2,276                 | -                   | 2,276         | 1,424         |
| Bank charges                                 | 6,991                 | -                   | 6,991         | 6,011         |
| Sundry expenses                              | 1,324                 | -                   | 1,324         | 1,166         |
| Charitable Donation                          | 100                   | -                   | 100           | -             |
| Subscriptions                                | 5,627                 | -                   | 5,627         | 5,515         |
| Depreciation                                 | 20,185                | -                   | 20,185        | 45,942        |
| Loss/(Gain) on disposal of fixed assets      | 234                   | -                   | 234           | 2,427         |
|  | 366,015               | -                   | 366,015       | 407,588       |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2023**

**8. Net Outgoing Resources**

Net Outgoing Resources is stated after charging:

|                              | 2023   | 2022   |
|------------------------------|--------|--------|
|                              | £      | £      |
| Depreciation of fixed assets | 20,185 | 45,942 |
| Non audit fees               | 4,800  | 8,812  |

**9. Information on directors and employees**

|                       | 2023    | 2022    |
|-----------------------|---------|---------|
|                       | £       | £       |
| <b>Staff costs</b>    |         |         |
| Wages and salaries    | 222,799 | 194,357 |
| Social security costs | 17,502  | 21,248  |
| Pension costs         | 4,940   | 6,305   |
|                       | 245,241 | 221,910 |

The average number of employees during the year was made up as follows:

|                            |   |   |
|----------------------------|---|---|
| Chief Executive            | 1 | 1 |
| Administration and support | 6 | 7 |
|                            | 7 | 8 |

The charity trustees received no remuneration or expenses in the course of their work during the year.

The emoluments of employees were as follows:

|              |   |   |
|--------------|---|---|
| £0 - £60,000 | 7 | 8 |
|              | 7 | 8 |

During the year payments to key management personnel totalled £48,998 (2022: £45,458).

**10. Pension scheme**

**Defined contribution scheme**

The company operates a defined contribution pension scheme. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,940 (2022: £6,305). At the year end there was £nil (2022: £585) due to be paid.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2023**

**11. Tangible assets**

|                           | Property &<br>Property<br>Improvements<br>£ | Fixtures, tools,<br>and computer<br>equipment<br>£ | Motor vehicles<br>£ | Total<br>£     |
|---------------------------|---|--|---------------------|----------------|
| <b>Cost or valuation:</b> |   |  |                     |                |
| At 1 September 2022       | 192,670                                     | 349,847  | 42,310              | 584,827        |
| Additions                 | -   | 13,803   | -                   | 13,803         |
| Disposals                 | -   | (3,273)  | -                   | (3,273)        |
| <b>At 31 August 2023</b>  | <b>192,670</b>                              | <b>360,377</b>                                     | <b>42,310</b>       | <b>595,357</b> |
| <b>Depreciation:</b>      |   |  |                     |                |
| At 1 September 2022       | 178,912                                     | 261,605  | 21,120              | 461,637        |
| Charge for the year       | 1,408                                       | 13,479   | 5,298               | 20,185         |
| Eliminated on disposal    | -   | (3,039)  | -                   | (3,039)        |
| <b>At 31 August 2023</b>  | <b>180,320</b>                              | <b>272,045</b>                                     | <b>26,418</b>       | <b>478,783</b> |
| <b>Net book value:</b>    |   |  |                     |                |
| <b>At 31 August 2023</b>  | <b>12,350</b>                               | <b>88,332</b>                                      | <b>15,892</b>       | <b>116,574</b> |
| At 31 August 2022         | 13,758                                      | 88,242   | 21,190              | 123,190        |

**12. Debtors**

|                                | 2023<br>£     | 2022<br>£     |
|--------------------------------|---------------|---------------|
| Debtors                        | 16,913        | 24,705        |
| Prepayments and accrued income | 40,353        | 41,914        |
|                                | <b>57,266</b> | <b>66,619</b> |

**13. Creditors: amounts falling due within one year**

|                              | 2023<br>£      | 2022<br>£      |
|------------------------------|----------------|----------------|
| Accruals for grants payable  | -              | 6,000          |
| Trade creditors              | 17,677         | 13,133         |
| Accruals and deferred income | 112,033        | 108,289        |
| Taxation and social security | 5,601          | 5,628          |
|                              | <b>135,311</b> | <b>133,050</b> |

Included in accruals and deferred income is deferred income totalling £100,954 (2022: £96,266).

This includes £67,890 (2022: £29,985) of deferred income in relation to courses which are paid in advance.

It also includes £33,064 (2022: £66,281) of deferred income in relation to licences which are paid in advance for a period of 1 year.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2023**

**14. Income and Expenditure Summary**

|                               | 2023<br>£        | 2022<br>£        |
|-------------------------------|------------------|------------------|
| <b>Gross Income</b>           | <u>466,249</u>   | <u>397,991</u>   |
| <b>Resources Expenditure</b>  |                  |                  |
| Charitable activities         | <u>(570,777)</u> | <u>(535,910)</u> |
|                               | <u>(570,777)</u> | <u>(535,910)</u> |
| <b>(Deficit) for the year</b> | <u>(104,528)</u> | <u>(137,919)</u> |

The above reflects the Income and Expenditure account as required by the Companies Act 2006 as opposed to that required under the Statement of Recommended Practice as detailed on page 10.

Total income comprises £466,249 (2022: £397,991) for unrestricted funds and £Nil (2022: £Nil) for restricted funds. A detailed analysis of income is provided in the Statement of Financial Activities and notes 4-6.

Detailed analysis of the expenditure is provided in the Statement of Financial Activities and note 7.

The Income and Expenditure Summary is derived from the Statement of Financial Activities on page 10 which together with the notes to the accounts on pages 13- 20 provides full information on the movements during the year on all funds of the charity.

**15. Summary of Funds Reconciliation**

|                           | Opening<br>balance | Income         | Expenditure      | Transfers | Closing<br>balance |
|---------------------------|--------------------|----------------|------------------|-----------|--------------------|
| <b>Unrestricted funds</b> |                    |                |                  |           |                    |
| General                   | 1,082,527          | 466,249        | (570,777)        | -         | 977,999            |
|                           | <u>1,082,527</u>   | <u>466,249</u> | <u>(570,777)</u> | <u>-</u>  | <u>977,999</u>     |
| <b>Restricted funds</b>   |                    |                |                  |           |                    |
| Restricted funds          | -                  | -              | -                | -         | -                  |
|                           | <u>-</u>           | <u>-</u>       | <u>-</u>         | <u>-</u>  | <u>-</u>           |
|                           | <u>1,082,527</u>   | <u>466,249</u> | <u>(570,777)</u> | <u>-</u>  | <u>977,999</u>     |

**16. Capital Commitments**

The company has no capital commitments at the year end (2022: - £Nil).

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Notes to the Financial Statements (continued)**  
**31 August 2023**

**17. Transactions with Directors and Related Parties**

No director emoluments were paid during the year (2022 - £Nil). There were no transactions during the year in which any director or related party had an interest requiring disclosure.

**18. Legal Status of Charity**

The charity is a private company limited by guarantee, not having share capital, incorporated in Northern Ireland. It is registered with the Charity Commission for Northern Ireland and is accepted by HMRC as having tax-exempt status.

**Electrical Training (NI) Limited**

Northern Ireland - Charity number 101034

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# Annual report

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**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Reference and administrative details**

|                             |  |
|-----------------------------|--|
| <b>Trustees</b>             | Mr Lewis Darragh<br>Mr Michael Hilland<br>Mr Peter Williamson<br>Mr Michael Dowds<br>Mr Rodney White (Resigned 30 September 2022)<br>Mr Colin Cherry<br>Mr William Connolly (Appointed 31 August 2023) |
| <b>Company number</b>       | NI032292   |
| <b>CCNI number</b>          | 101034   |
| <b>Registered office</b>    | Units 57-59<br>Ballymena Business Centre<br>62 Fenaghy Road<br>Ballymena<br>Co. Antrim<br>BT42 1FL   |
| <b>Independent examiner</b> | Potter Finnegan Limited<br>Unit 25 The Courtyard Business Park<br>190 Galgorm Road<br>Ballymena<br>Co. Antrim<br>BT42 1HL  |
| <b>Bankers</b>              | Ulster Bank Limited<br>91 – 93 University Road<br>Belfast<br>BT7 1NG   |
| <b>Solicitors</b>           | McKervill Neilly<br>1 Broadway Avenue<br>Ballymena<br>BT43 7AA   |

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustees Report**  
**Year ended 31 August 2023**

The trustees present their report and the unaudited financial statements of the company for the year ended 31 August 2023.

Electrical Training (N.I.) Limited is a charitable company limited by guarantee, incorporated in Northern Ireland, and was set up on 22nd April 1997. The company registration number is NI032292 and its charity number is NIC101034. Charitable registration was granted by the Charity Commission of Northern Ireland on 24<sup>th</sup> November 2014. The registered office is 62 Fenaghy Road, Galgorm, Ballymena, Co Antrim, BT42 1FL. The charitable company is governed by its memorandum and articles of association supported by a set of standing orders. In the event of the charitable company being wound up members are required to contribute an amount not exceeding a £1.

### **Objectives and Activities**

#### **Charitable objectives**

The charity's principal object as set out in its Memorandum and Articles of Association includes the following goals:

- (a) To promote and advance for the public benefit the education and training of persons employed or intending to be employed in the Northern Ireland electrical installation industry.
- (b) To promote useful research into any matters relating to the training for employment in the Northern Ireland electrical installation industry and other related industries and to publish and disseminate any useful results of such research for the public benefit.

The organisation's core business activity includes the provision of customised and accredited training, AM2 Skills assessment, and the management of the SparkSafe Electrical Licence to Practise system.

The charity seeks to improve the productivity, safety, and performance of the electrical contracting industry, and to increase the employability of existing and new entrants within the sector. The charity dedicates its time and resources to supporting individuals, employers and professionals working within the industry to improve their knowledge, enhance their skills and prove their competence.

#### **Public Benefit**

The trustees confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland. The organisation ensures income received from its charitable activities is used effectively to support the development and quality improvement activities for the industry. Public benefit activities include but are not limited to –

- Distribution of technical updates, as well as the development of new standards and qualifications via ezines, blogs and written correspondence to the industry and its clients.
- Participation in forums and engagement with industry stakeholders to develop resources and partnerships that are of benefit to electrical installation employers and the wider BSE sector.
- Campaigning for the improvement of quality and standards within the industry, emphasising the role of the qualified electrician.
- Promoting the LtP system to clients and contractors with the aim of reducing the safety, quality, and value for money risks associated with the use of unqualified, underqualified, and semi-skilled electrical workers on construction and maintenance projects.
- Encouraging contractors and workers to remain up to date with national occupational standards to improve productivity, safety, and quality outcomes.
- Promoting the apprenticeship and training needs of the electrical contacting industry to the school leavers and others within Northern Ireland.
- Engaging with electrical installation employers regarding their current employment, training, and recruitment needs, incentivising the recruitment of apprentices.
- Supporting initiatives which positively promote careers within the industry, as well as best practice, and the importance of competency and electrical safety within the industry.
- Organising industry awareness events, providing access to new and innovative resources, as well as providing discounts and incentives to improve industry productivity and employability outcomes.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustees Report**  
**Year ended 31 August 2023**

**Achievement and Performance**

The charity, with the support of the Board of Employers, is committed to improving quality and raising standards within the NI electrical contracting industry. Part of ETT's mission is to share the latest thinking and best practice to those within the industry, as well as promote continuous professional development.

ETT's Stay Connected NI industry event held on 10th November 2022 presented a unique opportunity for over 100 individuals, businesses, and industry representatives to get together in person with top NI and UK industry experts, business advisors and other specialists to discuss the challenges affecting the industry. Feedback from attendees, speakers and exhibitors was excellent, with plans underway for Stay Connected 2023.

February 2023 saw the return of in-house training and the launch of a range of accredited Level 3 renewables courses. The charity also successfully delivered a number of fully funded and part funded industry support services in the period. These include a part funded 18th Edition Amendment 2 Workshop, a free Luceco EV Charging Regulations Workshop and a free AICO Expert Installer Workshop.

Further support initiatives are planned for 2024 including employer network breakfast mornings, fully funded accredited First Aid Mental Health training, as well as a range of new courses and workshops including I & T, Surge Protection and Fire Alarms.

Building effective relationships with contractors, workers and other industry stakeholders remains a priority. Throughout the period, the organisation has continued to engage with the industry through planned employer support visits.

The purpose of each visit is to hear first-hand from employers on apprenticeship recruitment plans, skills issues, and training needs. The feedback received from these visits has been used by ETT to help improve training programmes as well as develop industry initiatives and support services including the free apprentice aptitude testing service. This industry specific aptitude test was developed to help employers with their 2023 apprentice recruitment. The test aims to provide measurable, objective data that should give a better all-round view of a potential apprentice's suitability, while reducing the work for the employer.

There continues to be demand for 18th edition training and the EWA programme driven by the SparkSafe LtP contract conditions. This is a valuable step towards improving the performance, productivity, and perception of the local electrical industry.

SparkSafe seeks to encourage those within the industry to remain up to date with industry developments and technical standards to help improve productivity, quality, safety, and value for money outcomes. A key objective of the initiative is to improve quality and raise standards through the achievement of accredited electrical qualifications, highlighting the role of the qualified electrician while promoting safety and competency.

The charity continues to promote the system and its benefits to new and existing clients. Ensuring system users to have access to useful resources, advice, and guidance regarding the SparkSafe requirements is a priority. There has been good engagement with clients and main contractors, online training and system demonstrations prove an effective way of highlighting the importance and benefits of specifying LtP in contract conditions.

SparkSafe delivered a number of online main contractor training sessions in 2023 with the aim of helping main contractors become familiar with the online system, the reporting tools, and capabilities, while learning how to ensure compliance with LtP contract conditions. Similar training sessions were held throughout the period for electrical contractors.

SparkSafe became a member of the Electrical Safety Roundtable (ESR) in November 2022. The ESR is a leading industry forum, bringing together experts in their field with the common goal of improving electrical safety in the Home and Workplace. The charity was privileged to attend the House of Commons on 16th November for the 10th anniversary of the ESR. Stakeholders from across the industry spoke about the progress and challenges faced in relation to enhancing electrical safety standards across the UK.

**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Trustees Report**  
**Year ended 31 August 2023**

In July 2023, SparkSafe partnered with Super Rod in the 'Save our Sparks' Safe Isolation campaign. Electrical workers within the NI electrical installation industry were asked to complete a short survey designed to gain feedback about safe isolation practices and to get more electrical workers thinking about their health and safety at work. SparkSafe has made a commitment to raise awareness of the 'Save Our Sparks' campaign and commits to engage in regular, effective communication to ensure safe Isolation remains front of mind with all system users including clients, main contractors, electrical contractors, and electrical workers.

The organisation continues to be deemed low risk with awarding bodies, providing assurance that ETT & SparkSafe are operated in line with external accreditations and standards. Positive EQA & ISO feedback received following 4 external audits during the year.

**Financial Review**

The income for this financial year has increased to £466,249 from £397,991 in 2022. Expenditure has also increased to £570,777 from £535,910 in the previous year.

The Trustees are committed to securing the future of the organisation through effective financial management. This includes closely monitoring all expenditure and reducing expenses where possible and raising income through a diverse range of accredited courses, skills programmes and industry support initiatives. The trustees will continue to provide and build on the successful support initiatives described earlier in this report which will enable Electrical Training (NI) Limited to access new sources of income.

Detailed financial plans and projections have been put in place to help reduce the net expenditure in the short term with the expectation of a return to a net income in the medium to long term.

**Reserves policy**

The Board of Trustees have established a policy whereby the funds held by the charity should not be less than six months of resources expended. The trustees consider the amount in reserves as appropriate.

**Plans for Future Periods**

The organisation will continue to build a network of associations with other responsible UK and ROI industry stakeholders with the aim of promoting competency, via planned continuous professional development, Level 3 apprenticeship recruitment and structured workforce development plans.

Efforts to build on the SparkSafe LtP achievement by progressively adding further projects features as a recurring objective. Actions to explore opportunities in other parts of the UK and in the ROI continue with a view to extending use of the system.

**Objectives**

- Promote accredited Level 3 EV, EESS and Solar PV courses to individuals and employers helping the NI sector meet the Governments Net Zero objectives and targets.
- Ensure effective communication with the industry regarding Climate Change Act targets and the important role of qualified electricians in the journey to NET Zero
- Raise awareness of the 'Save Our Sparks' Safe Isolation campaign helping to improve safety and protect lives.
- Increase the range of technical and health & safety training services to electrical contracting business and the wider BSE sector ensuring local needs are met.
- Build effective relationships with the college network regarding employer recruitment, training and apprenticeships needs.
- Continue to develop and improve the organisations AM2 Assessment capabilities including AM2S & AM2E.
- Establish and develop further collaborative relationships with other UK and ROI industry stakeholders aimed at advancing the uptake of Licence to Practise.

**Electrical Training (N.I.) Limited  
Company limited by guarantee**

**Trustee report  
Year ended 31 August 2023**

**Structure, Governance and Management**

The trustees act both as trustees and directors and have overall responsibility for matters relating to the company.

The day-to-day operational activity of the organisation is overseen by the Chief Executive, who reports to the appointed Board Chairman and Trustees. The Board determines remuneration for key management personnel from market rates of similar organisations.

Trustees are appointed by referral or a declared interest. Trustees are unpaid and provide their service voluntarily. Each trustee is required to be actively engaged in the strategic decision-making processes within Electrical Training (N.I.) Limited. Board members are informed of progress about the organisation's activities through scheduled meetings and by electronic updates and reports.

**Related parties**

Many employers and wider industry stakeholders consider ETT a trusted advisor, seeking advice, guidance and support regarding technical skills training and apprentice recruitment needs. The charity has developed extensive, good quality links with employers and other external bodies. These links are used very effectively to help develop products and services that are closely aligned to industries and employers' needs.

During the year, existing relationships with the Construction Industry Training Board, NET, NAPIT and the Northern Ireland Branch of the Electrical Contractors Association have been maintained. The organisation continues to develop new relationships with other existing and emerging stakeholder organisation based in GB and ROI based on collaboration around electrical Licence to Practise, as well as local, regional, and national industry training and assessment objectives.

**Risk management**

The charity performs an annual risk review, and appropriate systems have been established to mitigate identified risks. Renewal of the new ISO 9001:2018 Quality Assurance Standard has been achieved in June 2023. The scope of the award covers the delivery of industry training courses, the Achievement Measurement 2 Test, and the SparkSafe Licence to Practise System.

During the period, the organisation also renewed its charitable status with the Charity Commission.

The trustees have assessed the significant risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to substantial risks.

**Financial instruments**

The charity's principal financial instruments comprise of investments, bank balances, trade debtors and trade creditors. The purpose of these instruments is to finance the charity's operations.

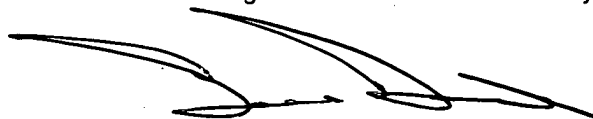
**Small Company Provisions**

This report has been provided in accordance with the provisions applicable to companies entitled to the small company's exemption.

This report was approved by the Board on 25 March 2024 and signed on behalf of the Board by:

*Bamber.*

Ms Charlotte Bamber – Chief Executive



Mr Lewis Darragh - Trustee

**Electrical Training (NI) Limited**

Northern Ireland - Charity number 101034

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# Annual return

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**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Independent Examiner's Report to the Trustees of Electrical Training (N.I.) Limited**  
**Year ended 31 August 2023**

We report on the accounts of the company for the year ended 31 August 2023, which are set out on pages 10 to 20.

**Respective responsibilities of trustees and examiner**

As the charity trustees (and also the directors of the company 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 charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

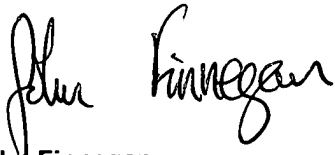
**Electrical Training (N.I.) Limited**  
**Company limited by guarantee**

**Independent examiners report to the trustees of Electrical Training (N.I.) Limited (continued)**  
**Year ended 31 August 2023**

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

We have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



**John Finnegan**  
**Potter Finnegan Limited**  
**Chartered Accountants**

Unit 25 The Courtyard Business Park  
190 Galgorm Road  
Ballymena  
Co Antrim  
BT42 1HL

25 March 2024