



**ELLG ENERGY SERVICES LIMITED**  
(FORMERLY NCC ENERGY SERVICES LIMITED)

**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 JULY 2025**  
**Company Registration Number: 15221008**



**ELLG ENERGY SERVICES LIMITED**  
**(FORMERLY NCC ENERGY SERVICES LIMITED)**

**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 JULY 2025**

**Contents**

<b>OFFICERS AND PROFESSIONAL ADVISERS YEAR ENDED 31 JULY 2025 .....</b>	<b>3</b>
<b>THE DIRECTORS' REPORT YEAR ENDED 31 JULY 2025 .....</b>	<b>4</b>
<b>DIRECTORS' RESPONSIBILITIES STATEMENT .....</b>	<b>5</b>
<b>INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ELLG ENERGY SERVICES LIMITED YEAR ENDED 31 JULY 2025 .....</b>	<b>6</b>
<b>STATEMENT OF COMPREHENSIVE INCOME .....</b>	<b>10</b>
<b>STATEMENT OF FINANCIAL POSITION .....</b>	<b>11</b>
<b>NOTES TO THE FINANCIAL STATEMENTS .....</b>	<b>12</b>



**ELLG ENERGY SERVICES LIMITED**  
**(FORMERLY NCC ENERGY SERVICES LIMITED)**

**OFFICERS AND PROFESSIONAL ADVISERS**  
**YEAR ENDED 31 JULY 2025**

The board of directors	David Rothwell Claire Jarvis Miranda Barker
Business Address	Scotland Road Nelson United Kingdom BB9 7YT
Registered Office	C/O Nelson and Colne College Scotland Road Nelson United Kingdom BB9 7YT
Auditor & Accountants	RSM UK Audit LLP Bluebell House Brian Johnson Way Preston PR2 5PE
Solicitors	Stone King LLP 11 York Street Manchester M2 2AW



## ELLG ENERGY SERVICES LIMITED

(FORMERLY NCC ENERGY SERVICES LIMITED)

### THE DIRECTORS' REPORT YEAR ENDED 31 JULY 2025

The directors present their report and the financial statements of the company for the year ended 31 July 2025.

#### **Incorporation**

The company was incorporated on 19 October 2023 as NCC Energy Services Limited and subsequently changed the company name to ELLG Energy Services on 23 September 2025.

#### **Principal activities**

The principal activity of the company during the period was the development of energy supply facilities to provide low carbon energy to East Lancashire Learning Group.

#### **Directors**

The directors who served the company during the period were as follows:

David Rothwell

Claire Jarvis

East Lancashire Chamber of Commerce and Industry (appointed on 3 December 2024 and resigned on 17 January 2025)

Miranda Barker (appointed on 17 January 2025)

#### **Auditor**

In accordance with the company's articles, a resolution proposing that RSM UK LLP be reappointed as auditor of the company will be put at a General Meeting.

#### **Statement of disclosure to auditors**

In so far as the directors are, individually, aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### **Small company provisions**

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

Signed on behalf of the directors

A handwritten signature in black ink, appearing to read 'David Rothwell', written over a horizontal line.

David Rothwell  
Director

Approved by the directors on 4 December 2025



## **ELLG ENERGY SERVICES LIMITED**

**(FORMERLY NCC ENERGY SERVICES LIMITED)**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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



## **ELLG ENERGY SERVICES LIMITED**

(FORMERLY NCC ENERGY SERVICES LIMITED)

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ELLG ENERGY SERVICES LIMITED YEAR ENDED 31 JULY 2025**

#### **Opinion**

We have audited the financial statements of ELLG Energy Services Limited (the 'company') for the year ended 31 July 2025 which comprise the statement of comprehensive income, the statement of financial position and notes to the financial statements, including 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 company's affairs as at 31 July 2025 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 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**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.



### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing the directors' report.

### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statement set out on page 5, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

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.

### **The extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.



As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102 and the Companies Act 2006. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Karen Musgrave*

Karen Musgrave (Senior Statutory Auditor)  
For and on behalf of RSM UK Audit LLP, Statutory Auditor  
Chartered Accountants  
Bluebell House  
Brian Johnson Way  
Preston  
Lancashire  
PR2 5PE  
16/12/25



**ELLG ENERGY SERVICES LIMITED**  
(FORMERLY NCC ENERGY SERVICES LIMITED)  
**STATEMENT OF COMPREHENSIVE INCOME**  
**YEAR ENDED 31 JULY 2025**

	Notes	<b>Year Ended 31 July 2025</b>	<b>10-month period ending 31 July 2024</b>
		£	£
Turnover		254	-
Cost of Sales		-	-
<b>Gross Profit</b>		<b>254</b>	-
Administrative expenses		(14,790)	(11,138)
<b>Loss before taxation</b>		<b>(14,536)</b>	<b>(11,138)</b>
Tax on loss		-	-
<b>Loss for the financial year</b>		<b>(14,536)</b>	<b>(11,138)</b>



**ELLG ENERGY SERVICES LIMITED**  
(FORMERLY NCC ENERGY SERVICES LIMITED)

Company Registration Number: 15221008

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible Assets	4	7,580,636	4,388,346
<b>Current assets</b>			
Debtors	5	9,781	30,385
Cash at bank and in hand		22,042	53,956
		<b>31,823</b>	<b>84,341</b>
<b>Creditors:</b>			
Amounts falling due within one year	6	(133,132)	(1,603,824)
<b>Net current liabilities</b>		<b>(101,309)</b>	<b>(1,519,483)</b>
<b>Net assets</b>		<b>7,479,327</b>	<b>2,868,863</b>
<b>Capital and Reserves</b>			
Share Capital	8	75,051	28,801
Share Premium	7	7,429,950	2,851,200
Profit and loss Account	7	(25,674)	(11,138)
<b>Total equity</b>		<b>7,479,327</b>	<b>2,868,863</b>

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

These financial statements were approved by the directors and authorised for issue on the 4 December 2025, and are signed on their behalf by:

David Rothwell  
Director



## **ELLG ENERGY SERVICES LIMITED**

(FORMERLY NCC ENERGY SERVICES LIMITED)

### **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 JULY 2025**

#### **1. General Information**

ELLG Energy Services Limited is a private company limited by shares and registered and incorporated in England and Wales – registered number 15221008. The registered office is Scotland Road, Nelson, United Kingdom, BB9 7YT.

During the year, the company changed its name from NCC Energy Services Limited to ELLG Energy Services Limited, to align to the name change of the ultimate controlling party.

The company is a wholly owned subsidiary of East Lancashire Learning Group (formerly Nelson & Colne College Group), a public benefit entity.

#### **2. Basis of preparation**

The financial statements of ELLG Energy Services Limited have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with the provisions of Section 1A for small entities of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006 as applicable to companies subject to the small companies regime. There were no material departures from that standard.

The financial statements have been presented in Pounds Sterling as this is the functional currency of the Company. They are rounded to the nearest pound (£) except where otherwise stated.

These statements are for the 12-month year ending 31 July 2025.

#### **Judgements and estimation uncertainty**

These financial statements do not contain any significant judgements or estimation uncertainty.

#### **Going Concern**

After reviewing the forecasts and projections, the directors have a reasonable expectation that the company has adequate resource to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing these financial statements

#### **3. Accounting policies**

##### **Turnover**

The turnover shown in the profit and loss account represents the value of all services supplied during the period, less returns received, at selling price exclusive of Value Added Tax. Turnover is recognised at the point at which the company has fulfilled its contractual obligations.



## NOTES TO THE FINANCIAL STATEMENTS (continued)

### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

Assets under construction are not depreciated.

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered.

### Cash and cash equivalents

Cash and cash equivalents comprise cash in hand with banks.

### Creditors

Creditors are recognised where the company has a present obligation resulting from a past event that in all probability will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due and can be measured or estimated reliably.

## 4. Tangible Fixed Assets

	Notes	Assets under construction
		£
<b>Cost</b>		
Balance as at 1 August 2024		4,388,346
Additions		3,192,290
Disposals		-
<b>At 31 July 2025</b>		<b><u>7,580,636</u></b>
<b>Depreciation</b>		
Balance as at 1 August 2024		-
Charge for the period		-
Released on disposals		-
<b>At 31 July 2025</b>		<b><u>-</u></b>
<b>Net book value at 31 July 2025</b>		<b><u>7,580,636</u></b>
Net book value at 31 July 2024		<u>4,388,346</u>

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### 5. Debtors

	2025 £	2024 £
Other debtors	9,781	30,385
	<b>9,781</b>	<b>30,385</b>

### 6. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	82,882	1,589,341
Accruals	25,250	14,483
Amounts owing to group undertakings	25,000	-
	<b>133,132</b>	<b>1,603,824</b>

### 7. Reserves

#### Share Premium

Consideration received for shares issued above their nominal value net of transaction costs.

#### Profit and loss account

Cumulative profit and loss net of distributions to owners.

### 8. Share Capital

	2025 Number	2024 Number	2025 £	2024 £
<b>Allotted, issued and fully paid: Ordinary shares of £1 each</b>	<b>75,051</b>	<b>28,801</b>	<b>75,051</b>	<b>28,801</b>
	2025 Number	2024 Number	2025 £	2024 £
<b>Allotted, issued, but not fully paid: Ordinary shares of £1 each</b>	<b>4,950</b>	<b>51,200</b>	<b>4,950</b>	<b>51,200</b>



## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

The Ordinary shares have full voting, dividend and capital distribution rights attached to them.

On incorporation on 19 October 2023, the company issued 1 ordinary share of £1 each.

On 8 February 2024, 80,000 shares were allotted with a nominal value of £80,000 for consideration of £8,000,000, but remained unpaid.

As at 31 July 2024, 28,800 of these shares had been called up and fully paid for a consideration of £2,880,000, leaving 51,200 shares unpaid.

As at 31 July 2025, 75,050 of these shares had been called up and fully paid for a consideration of £7,505,000, leaving 4,950 shares unpaid.

After the period end, 1,000 further shares have been called up and fully paid for a consideration of £100,000 leaving 3,950 unpaid.

### **9. Related party transactions**

Due to the nature of the company's operations all transactions are with East Lancashire Learning Group (formerly Nelson & Colne College Group). There is a £25,000 net balance outstanding with related parties at the period-end and transactions during the period have been disclosed in note 8.

### **10. Ultimate Controlling Party**

The ultimate controlling party is East Lancashire Learning Group (formerly Nelson & Colne College Group) by virtue of its total controlling shareholding.

This company is a wholly owned subsidiary of East Lancashire Learning Group (formerly Nelson & Colne College Group), a corporation formed under the Further and Higher Education Acts 1992 and for which group accounts are prepared.

The consolidated financial statements of East Lancashire Learning Group (formerly Nelson & Colne College Group) may be obtained from:

East Lancashire Learning Group  
Scotland Road  
Nelson  
United Kingdom  
BB9 7YT