COMMUNITY ENERGY PLUS

England & Wales · Charity number 1068990

Details

Other names	CORNWALL ENERGY EFFICIENCY ADVICE CENTRE, CORNWALL SUSTAINABLE ENERGY PARTNERSHIP
Status	Registered
Legal form	Charitable company
Company number	03533571
Registered	1998-04-01
Register	View on the Charity Commission register

Contact

Address	Suite C Milestone House Glenthorne Court Truro Business Park Threemilestone TRURO
Phone	01872245566
Email	tim@cep.org.uk
Website	www.cep.org.uk

Activities

Objects: A) TO ADVANCE THE EDUCATION OF THE PUBLIC IN ENERGY CONSERVATION AND EFFICIENCY;B) THE CONSERVATION OF THE ENVIRONMENT THROUGH THE PROMOTION OF ENERGY EFFICIENCY AND RENEWABLE ENERGY ;C) TO CONDUCT RESEARCH RELATING TO THE UTILISATION OF ENERGY CONSERVATION PRACTICES AND TECHNOLOGIES AND MAKING AVAILABLE THE USEFUL RESULTS OF SUCH RESEARCH TO THE PUBLIC

Activities: Through our research, direct action and promotion of sustainable energy use and renewable power generation, we are working to lessen the impacts of climate change, relieve poverty and improve health outcomes. In better understanding existing energy use, our activities benefit the communities we work with, as they learn to conserve and reduce demand and prepare for future energy challenges

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Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,897,344	£1,786,008	£635,960	26
2024-03-31	£1,801,921	£1,680,088	£524,624	24
2023-03-31	£2,204,030	£2,147,239	£402,791	21
2022-03-31	£1,252,298	£1,105,408	£346,000	16
2021-03-31	£618,929	£582,248	£199,110	10

Trustees

Name	Role	Appointed
NEIL HARTWELL	Chair	
Amanda Mary FORMAN		2025-11-12
Amanda Sheila Brookman		2021-11-03
Caroline Josephine DEAN		2025-11-12
Hazel Alison WILLIAMS		2025-11-12
Joanne Louise Cook		2025-11-12
Steven Mark WEBB		2019-09-11
Tim WOTTON		2025-11-12

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COMMUNITY ENERGY PLUS

England & Wales - Charity number 1068990

Accounts

Annual Report and Financial Statements
for the year ended 31 March 2025

Community Energy Plus

Cornwall's energy advice charity

Community Energy Plus (Limited by Guarantee)

Annual report and financial statements

For the year ended 31 March 2025

Company registration number
03533571

Charity registration number
1068990

Company Registered address
Suite C, Milestone House,
Glenthorne Court,
Threemilestone,
Truro, TR4 9NY

Main Telephone
01872 245566

Website
cep.org.uk

General enquiries
advice@cep.org.uk

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Who we are

We are Community Energy Plus – Cornwall's energy advice charity. We help householders, landlords and communities in Cornwall use their energy better to enjoy warmer, energy efficient homes as part of a more sustainable, low carbon future.

Since 1998, we have worked in partnership with a wide range of public, private and third sector organisations to support a variety of innovative projects relating to energy efficiency and renewable energy, including community ownership models.

A principal focus of our activities is to provide practical help, high quality advice and guidance to address issues faced by many householders living in cold, damp, and poorly insulated properties. We aim to help householders out of fuel poverty and reduce the consumption of unnecessary amounts of energy within the household.

We're working closely with community groups to promote sustainability, the benefits of collective action, and to support established community groups and encourage the development of new community organisations.

We act as an information gateway, providing a reliable and trusted source of information through research, advice and guidance on the full range of energy and sustainability issues.

Reference & administrative details

The trustees are pleased to present their Annual Report for the year ended 31 March 2025, under the Companies Act 2006, together with the audited financial statements for the year and confirm that the latter comply with the requirements of the Act, the Memorandum and Articles of Association and the Charities Statement of Recommended Practice (SORP).

Company
03533571

Charity
1068990

Chief Executive
Dr Tim Jones

Registered office
Community Energy Plus, Suite C, Milestone House,
Glenthorne Court, Threemilestone, Truro, TR4 9NY

Trustees

Neil Hartwell, Chair of Trustees
appointed 16 December 2010

Manda Brookman
appointed 3 November 2021

Jo Cook
appointed 12 November 2025

Josie Dean
appointed 12 November 2025

Amanda Forman
appointed 12 November 2025

Justin Leger
appointed 2 December 2015
resigned 26 June 2025

Howard Richards
appointed 21 March 2013

Steven Webb
appointed 11 September 2019

Hazel Williams
appointed 12 November 2025

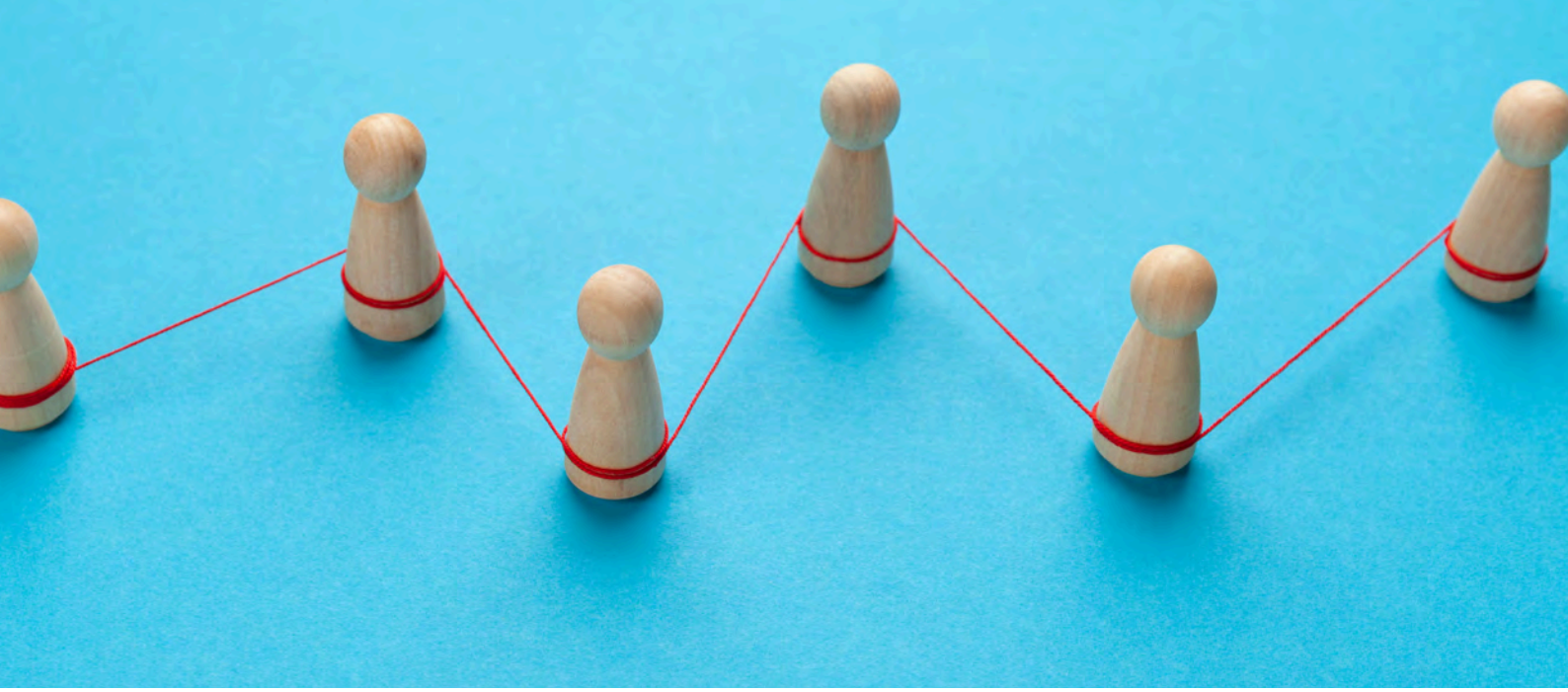
Tim Wooton
appointed 12 November 2025

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
WEST MALLING,
ME19 4JQ

Solicitors
Stephens Scown
Osprey House, Malpas Road
TRURO,
TR1 1UT

Auditors
RRL LLP
Peat House, Newham Road
TRURO,
TR1 2DP

No directors have a beneficial interest in the company.



Organisation

The trustees met four times in the year with the primary purpose of ensuring the ethical and financial probity and strategic direction of the charity. Additionally, the Chairman held regular meetings with the Chief Executive to consider appropriate application of that strategic direction to the ongoing operation of the charity's activities. Delegation of policy and practice is given to the Chief Executive working with senior staff.

The charity, as a company limited by guarantee, manages projects that further its objects on behalf of the public and private organisations from which it derives an income. The charity recognises that its objects cannot be achieved by working in isolation. Time is given to maintaining partnerships with statutory and voluntary agencies, helping, and encouraging these partners to meet their targets and achieve mutually beneficial outcomes.

Report from the Chair

As the impacts of the climate crisis grow more visible, our mission has never felt more relevant - or more urgent. This year, we've continued to support Cornwall's transition to a low-carbon future in ways that are grounded in the real needs of our communities, ensuring that no one is left behind in this huge societal shift. For Cornwall, this is not simply swapping heat pumps for gas boilers, as our circumstances are far more complex, and often costly.

For the people we work with, this transition is rarely straightforward. Many live in cold, damp, and poorly insulated homes that are expensive to heat and difficult to maintain. Our response remains focused on practical support and trusted advice - ensuring that people are not only better informed, but also better equipped to take action. We know this work doesn't just cut bills or emissions - it improves lives. Warmer homes mean better physical and mental health, and greater stability for individuals and families. Thanks to our dedicated team, our partners and grant funding, we've delivered:

- Repair or replacement of heating systems;
- Financial assistance through energy grants and top-up credits;
- Support as advocates for those struggling to engage with energy suppliers and others;
- Energy-saving advice and support with home improvements to help people keep warm, reduce energy consumption, reduce costs and cut down on carbon emissions.

Our community partnerships remain central. We continue to work closely with established community groups and encourage the development of new community organisations, particularly those interested in responding to the Climate Emergency through developing renewable energy resources, including community ownership models. We uphold the power of collective action, and our role is often to help build that capacity.

Report from the Chair (cont.)

We're also proud of the close working relationships we've developed with the network of public and charitable sector organisations across the county, working to ensure that vulnerable householders in Cornwall and the Isles of Scilly have direct access to the advice and practical support they need to stay warm and well during the winter.

As this review of our work over the past year illustrates, we continue to work closely with and support the work of several departments within Cornwall Council, including Public Health, leading on the Council's fuel poverty strategy; the Private Sector Housing and Private Rented Sector teams, as well as our engagement with the Park Homes Liaison Forum – all remain central to our delivery. As the shift toward low-carbon technologies gathers pace, our collaboration with Cornwall Council's Carbon Neutral team has become increasingly valuable. We remain mindful of recent political changes and continue to work constructively and impartially with both officers and councillors.

Finally, I and my fellow trustees want to thank our team for their tireless work throughout another challenging year. Their dedication, professionalism, care - often under very stressful circumstances - and commitment to our values are what make our organisation so effective. On behalf of the Board of Trustees, I also want to thank our partners and supporters for their ongoing trust and collaboration. Together, we're building a fairer, sustainable Cornwall.

Neil Hartwell
Chair of Trustees
12 November 2025

What we do

Governing document

Community Energy Plus is a charity established as a company limited by guarantee. It is governed by the Memorandum and Articles of Association dated 24 March 1998 as amended on 16 August 2005 and 14 December 2014 and is registered with the Charity Commission.

Charitable objectives

The objectives of the charity are:

The promotion of sustainable development for the benefit of the public by:

a) The advancement of education of the public in the conservation and efficient use of the world's resources, so as to further the protection of the world's climate systems and to address the consequences of a rapidly changing climate.

b) The conservation of the environment through the promotion of resource and energy efficiency and the utilisation of renewable energy resources.

c) The conduct of research relating to sustainable development, practices, and technologies.

d) The relief of poverty and the preservation and protection of health, particularly, but not exclusively, through the promotion of resource efficiency in the use of energy, water, food, waste, transport, and income maximisation.

What we do

The primary purpose of our work is to help households through the provision of practical help and high-quality advice and guidance. Practical help means the provision of support and grants to:

- Fund the repair or replacement of heating systems;
- Financial aid in the form of credits for energy bills and the purchase of fuel;
- Supply of other measures to help people keep warm;
- Help people navigate and understand the opportunities of low carbon technologies.

What we do

Our energy advice has big impacts and can change lives. As the case studies included in this annual report illustrate, our work has improved the mental and physical health of people as well as reducing energy bills and ensuring homes are warmer and dryer.

- **Help households** – many people live in homes that are cold, damp and poorly insulated, and so they need a lot of energy to keep warm. The provision of practical help and high-quality advice and guidance has a direct impact on their quality of life.

- **Help communities** – To be sustainable, communities need to act collectively to reduce their energy demand and meet more of their own energy needs. Through our partnerships we are modelling the benefits of collective action and encouraging the development of new community organisations and supporting established groups achieve their aspirations.

- We are an **information gateway**, providing a reliable and trusted source of information through the research, advice, and guidance on the full range of energy and sustainability issues.

- We have a role in the move to **reduce Cornwall's carbon emissions** that are contributing to the rapid changes that are disrupting the global climate and that are threatening our way of life.

Help people to use energy better and to reduce CO2 emissions

Impacts

6,819
individual calls through our Freephone advice line

supporting just over **4,000** separate households in Cornwall

338
advice clinics and stands at community events

2,117
people given advice at events

1,779
people given light-touch advice

732
people received in-depth advice

105
presentations to community groups

engaging **779** households

19
frontline worker presentations

to **163** frontline workers to help them recognise the signs of fuel poverty

Impacts

£511,960
assistance provided for direct help with energy costs

1,247
emergency top-ups issued through the Fuel Bank Foundation totalling
£65,596
of credit added to prepayment meters

1,000
small measures delivered to householders

754
heated throws

124
slow cookers

86
dehumidifiers

230
grants administered to provide large measures

212
clients received help to repair, service or replace their heating system

7
clients benefited from the installation of insulation

11
clients with respiratory health conditions had Positive Input Ventilation systems installed in their homes

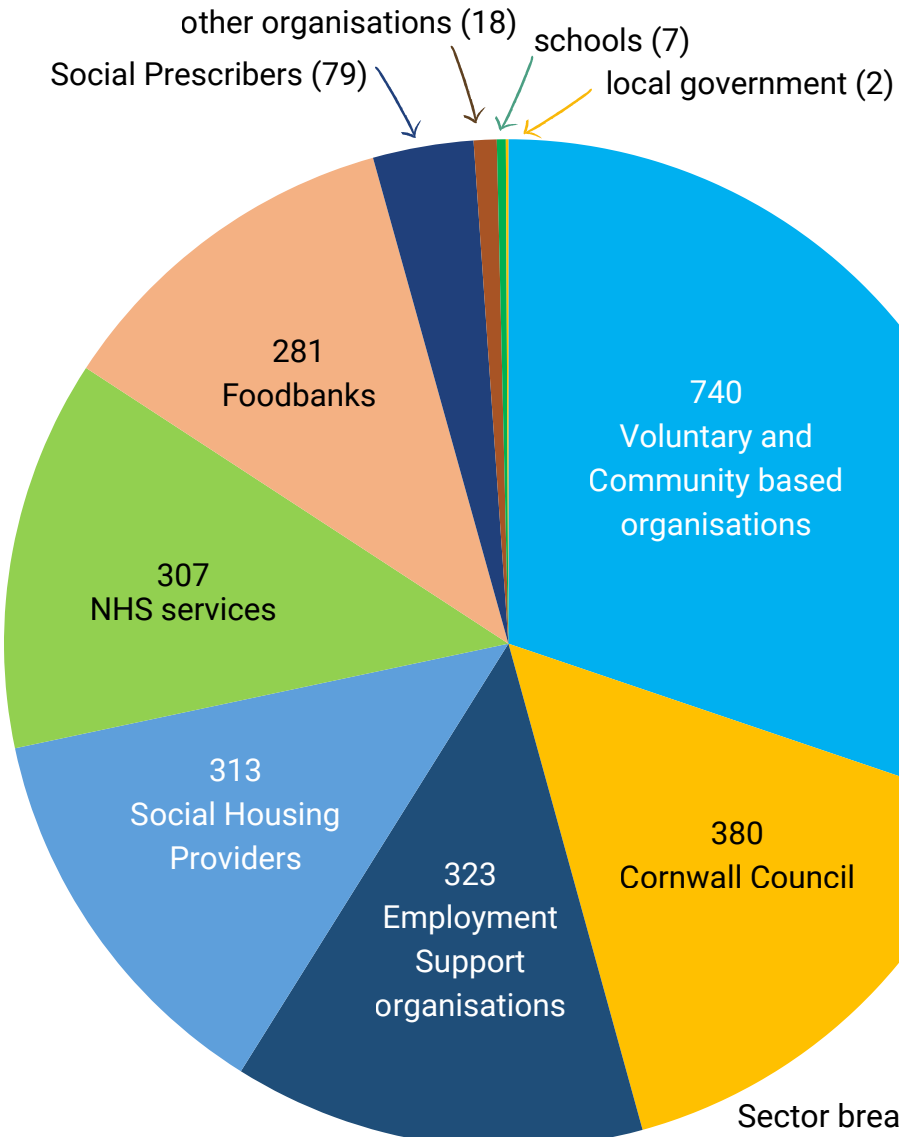
15
oil-filled radiators

21
sets of draughtproofing or insulating products

Our partners: referrals

121
partner organisations

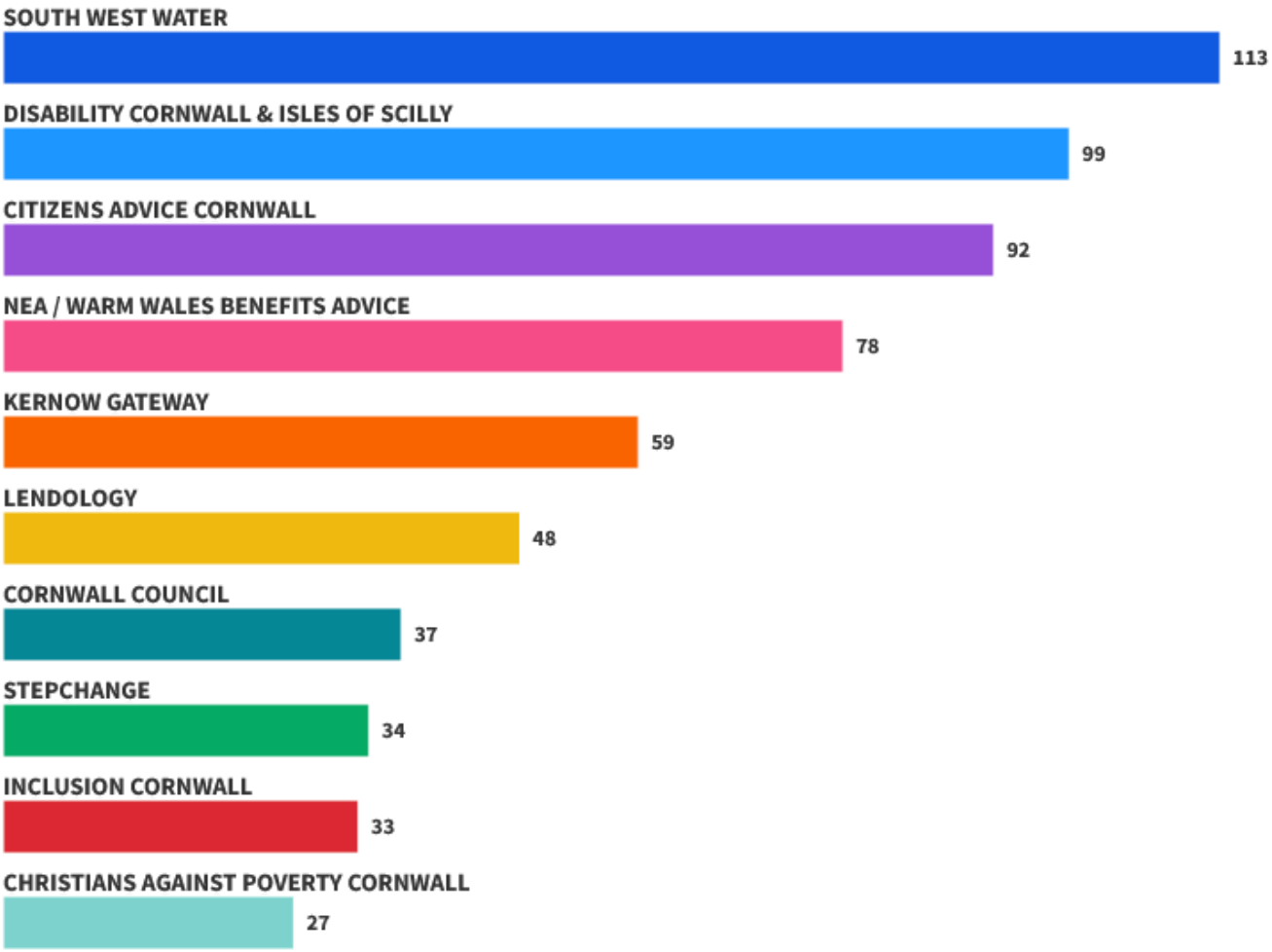
2,450
referrals received



Sector breakdown of referral sources and number of referrals received

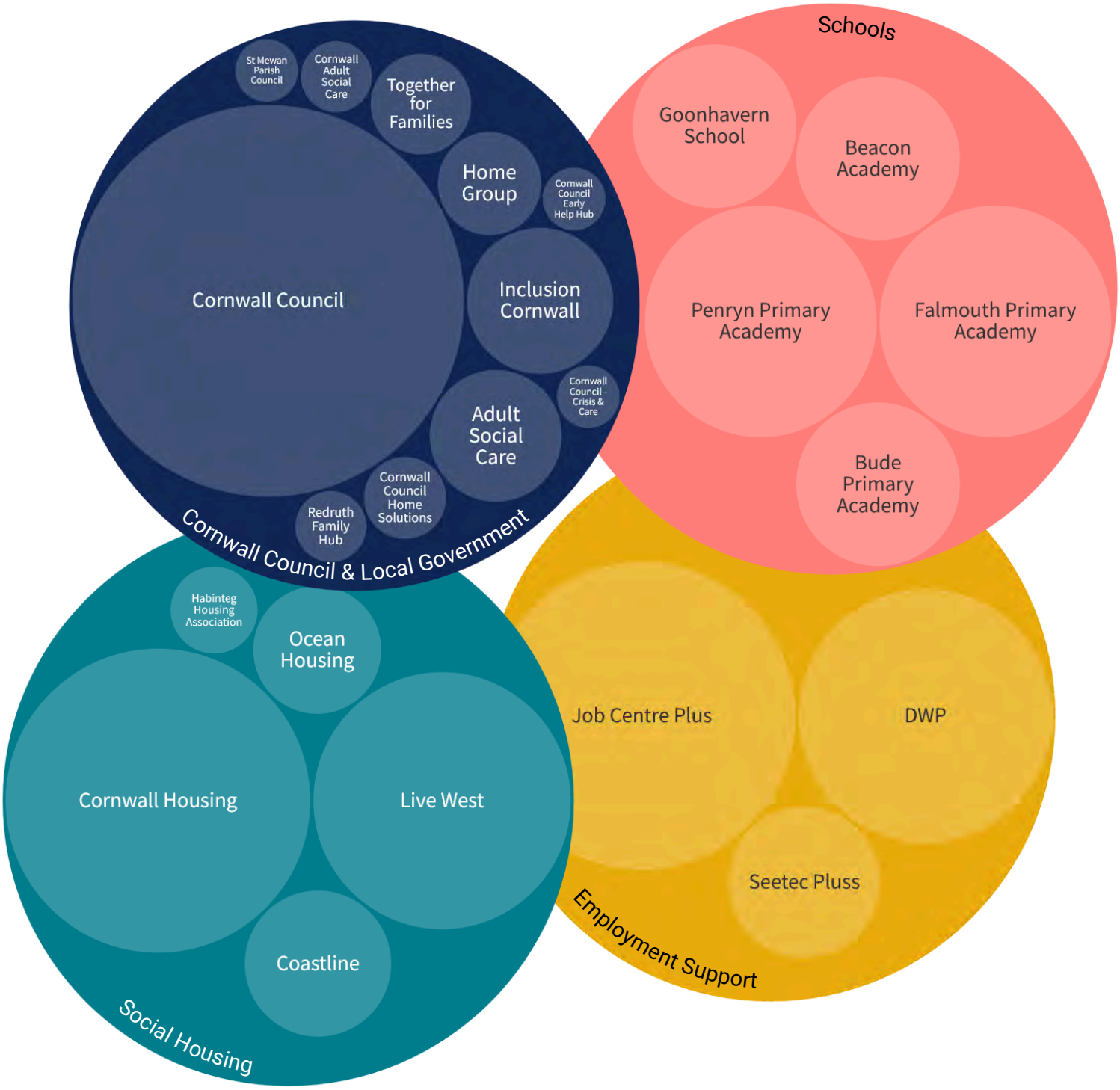
Referrals

Top 10 external organisations referred or signposted to:

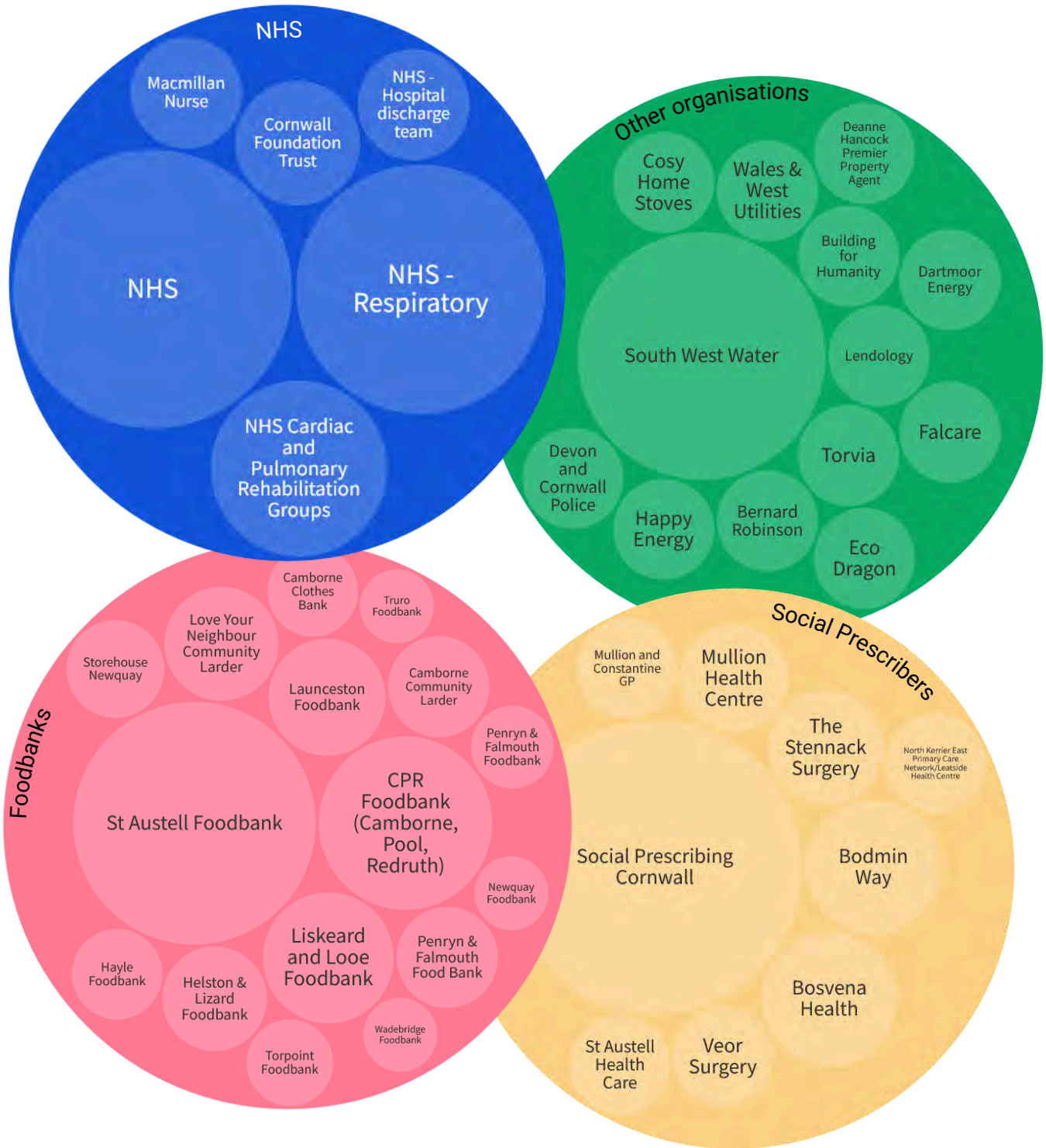


Working in Partnership: Voluntary & Community Sector

Working in Partnership



Working in Partnership



Achievements

Household Support Fund: Round 5: Apr 2024 - Sept 2024
Household Support Fund: Round 6: Oct 2024 - Mar 2025

The Household Support Fund comes from the Department for Work and Pensions (DWP) with the aim to assist households who are facing the most difficult challenges during the cost-of-living crisis, providing help to those who are rationing their heating or going without other essential needs like food and clothing. We have worked closely with Cornwall Council and partners from across the voluntary and community sector in Cornwall.

£754,545
distributed to households, supporting
2,082 households

1,987
householders received help with their energy bills totalling
£445,537

£272,763
essential heating repairs and upgrades supporting
127 households

499
smaller measures distributed: heated throws, dehumidifiers, slow cookers, totalling
£36,143

These figures are combined totals for Rounds 5 and 6

Funded by UK Government

Achievements

Comments from clients supported by Household Support Fund

Thank you so, so much. I'm overwhelmed. I can't tell you how lovely it will be to have a new boiler that actually works and warms my home up. Such a treat! I'm so grateful and almost lost for words. I've had a terribly sad few years, losing my loved ones and suffering poor health myself, so this has really brightened me and will make such a big difference to my life. Again... thank you.

Miss C

We wanted to put something in writing to say a HUGE THANK YOU to everyone at CEP for the kindness and help you gave us when things felt a bit desperate. From the blanket and logs to the air source heat pump!!! You all raised our spirits both physically (still celebrating the warmth!) and mentally - we'd shut down a bit - it really was a life changing experience. Thank you. We won't ever forget your kindness. We wish all of you happiness and good health. Our very best wishes.

Annie & Judy

Thank you so much for arranging this wonderful award. It has lifted the huge burden of cost from my shoulders, and I am extremely grateful to you and the Household Support Fund.

It is amazing that you were able to arrange it so quickly, meaning that everything has been sorted out within less than 24 hours of it occurring to me that I might be able to qualify for some kind of financial help. Thank you.

Angela

Achievements

Cornwall Energy Advice Service 2: Sept 2022 - Aug 2024

Funded by Energy Redress

With high levels of deprivation and poor-quality housing stock, demand from Cornish households for basic energy advice and information and more intensive, in-depth casework and advocacy continues at high levels. The impacts of higher energy prices and the ongoing cost-of-living crisis are evident in our rural and coastal towns and villages.

The Cornwall Energy Advice Service aims to engage with vulnerable people living in Cornwall who are experiencing fuel poverty, to get them the help they need to keep their properties warm and their bills under control. The project delivers advice services through community outreach, telephone advice calls, home visits and frontline worker training. Our team of trained and experienced energy advisers help people understand their bills, negotiate with energy suppliers, reduce day to day costs, tackle fuel debt and access grants for energy efficiency measures.

We are proud of what we've achieved over the past two years through our CEAS 2 Project. We took the decision to add an outreach component to this project and this aspect of the project has exceeded our expectations in terms of the outputs the team have achieved, the partnerships they have forged and strengthened with organisations across Cornwall's public and third sectors, and crucially the difference they have made in engaging hard-to-reach vulnerable clients.

3,691
households supported

5,168
telephone advice calls

114
home visits

1,142
in-depth advice conversations, face-to-face at events

5,545
light touch engagements at events

Achievements

Cornwall Energy Advice Service 3: started Jan 2025
Funded by Energy Redress

Our delivery of this project has been shaped by two predecessor projects which were both funded by Energy Redress. As we were able to draw upon our reserves to continue with posts when our last project ended in August 2024, we have experienced a smooth transition into the delivery of the new project.

In recognition of the value of home visits as a tool for identifying and overcoming barriers, this project has a larger home visit target than its predecessor projects. We expect for most of these interactions to be carried out by our outreach team to fit around advice clinics and presentation appointments.

In the first four months, the new project delivered:

1,394 telephone advice calls

22 energy awareness presentations, engaging **223** householders

54 home visits

100 events reaching:

243 households with in-depth conversations

190 households with light touch engagements

Achievements

Comments from clients through the SurveyMonkey feedback request:

I'm very grateful regarding the £300 grant that I received as I'm on a low income and I was struggling to pay my energy bills. The advice and guidance that I received from the lovely ladies at CEP was excellent.

I found the whole experience very helpful. Katherine was so patient and so knowledgeable. She took the time to explain everything and help me. A fantastic service. Thank you so very much.

Very grateful for the help I received from Laura who called me. Sometimes when you are in a position of poverty, no external help, isolated from friends and family, human feelings of failure can consume. You expect the energy companies to give you accurate info, and they did not. However, with help from this lady, my direct debit has come down. The household support fund was so helpful it got me out of debt and helped with heat and light and much needed food shopping. Me and my girls are very grateful thanks. Laura supported myself and my family, she was compassionate with a kind and professional attitude. Wonderful.

I am a Social Prescriber so referred clients to your service, this worked well, and they got the help/advice they needed.

Although they can be slower at returning emails/calls due to demand, they do always get back and their help and advice is invaluable, which is why I always pass on advice they've given me or pass on their details for anyone else who is in desperate need and can't seem to access it. Thank you for your help!

Achievements

Cornwall Energy Advice Service 3: started Jan 2025

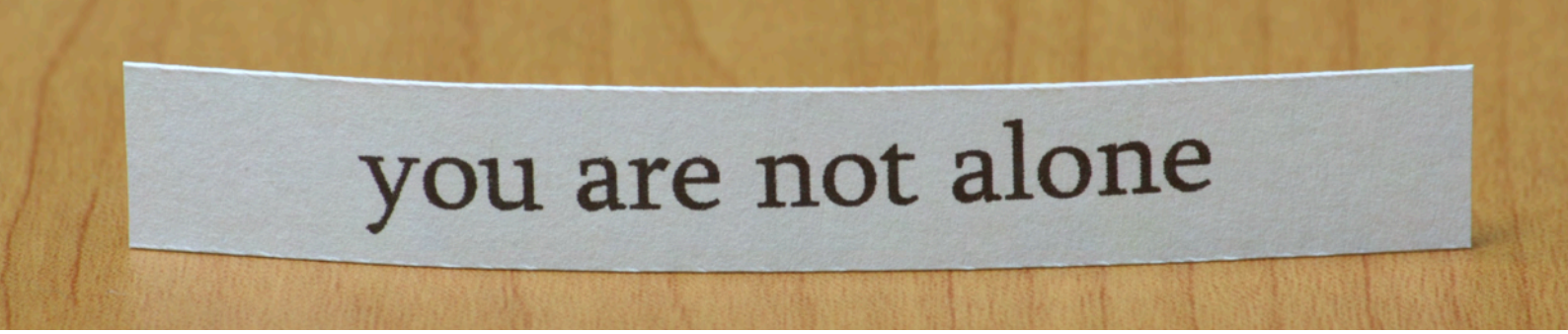
Funded by Energy Redress

Reassurance, resolution, and a refund: Darren's story

'Darren' was concerned that he had been overpaying his energy supplier after paying estimated bills. He told us that when he was switched to a gas smart meter a couple of years ago, his bills initially showed almost £600 credit which he requested as a refund. This wasn't done and subsequently his billing history disappeared from his energy supplier's app and his account was in debit. Our energy adviser, Claire, provided a three-way call to Darren's energy supplier, requested copies of the bills from before and after the meter was changed and raised a formal complaint.

After some analysis, his supplier initially said that the account wasn't in credit, however Claire analysed the bills they provided and noticed that before the installation of the smart meter, Darren's bills had been estimated, and there wasn't a final actual reading from the old meter. She also spotted that following the meter change, Darren's bills carried the statement that he was using less gas compared to the previous year, despite Darren confirming that he hadn't made any changes to his energy use. Darren sent Claire a photo of the paperwork left by the engineer who fitted the new gas meter which showed the date of installation. The old meter's final reading was almost 1,000 units lower than the estimated reading on the account. This amendment resulted in a £845 credit, and a further £150 goodwill credit was applied to the account.

In thanking Claire by email, Darren said: "That's amazing news about the claim, thank you so much for all your help, I couldn't have hoped to get such a great outcome". In an email to Claire, the energy supplier's complaints adviser also commented: "I would like to thank you for your excellent communication, it is always helpful to resolve issues when you have been so helpful providing information requested." The casework to resolve the billing issue required multiple phone calls and emails with Darren and his energy supplier, but Claire was gratified that her persistence paid off. Claire was also happy to have provided advice to help Darren reduce his energy use.



Achievements

Positive Action on Health & Wellbeing

Funded by Energy Redress

The links between cold and damp homes and poor physical health are well known, and there is a growing awareness of the negative impacts from living in these conditions for people's mental health and wellbeing. Living in housing conditions where it is hard to keep warm and free from damp, greatly adds to stress and anxiety levels; the continuing cost-of-living crisis has greatly added to these concerns for many of our clients.

Poor mental health makes it more difficult for consumers to protect or represent their own interests and therefore need additional, specialist support. Our aim is to see improved household conditions which will make a positive impact on individuals' mental health, resulting in them becoming more confident that they can keep warm at an affordable cost.

Working in partnership with **Cornwall Mind**, a Wellbeing Adviser works alongside our team providing additional support to clients who have a mental health challenge which is getting in the way of accessing our help to resolve an energy related issue.

1,218
households supported

2,271
telephone advice calls

80
home visits

22
face-to-face advice appointments

£827.65
assistance provided for direct help with energy costs

7 clients received help to buy energy

mind Cornwall

Achievements

From struggle to strength, one step at a time: Gemma's story

'Gemma' originally called Community Energy Plus for help with her energy costs, she had mounting debts with her supplier and was living in a derelict house. Wendy had already worked with Gemma to set up a repayment plan with her energy supplier, access the Household Support Grant and signpost to debt charities.

Gemma was referred to me because as well as her energy debts and difficult living conditions, she was experiencing mental health challenges. At our first meeting, I discovered that Gemma also had number of physical health conditions which left her unable to work. Although Gemma was claiming Universal Credit, it was not covering her living costs and she would regularly visit the foodbank and community larder in order to feed herself. Gemma needed to sell her house as it was derelict and needed lots of repairs which she couldn't afford to do - she had no running water in the kitchen and was running the shower to get water for washing up. Gemma had also been hoarding recycling which needed to be cleared before she could put the house up for sale, but she didn't have any money to pay this.

During the first meeting, we looked at how Gemma could maximise her income by applying for Personal Independent Payment (PIP). Gemma also felt she needed some support with motivation so that she could get things done. The goals set were:

- Ask her GP surgery for help to fill in her PIP claim – there was a member of staff who could help her to do this.
- Call her energy company to set up a new, more affordable payment plan.
- To concentrate on clearing one room in her house of recycling, starting with the smallest room.

At our second meeting Gemma had had a setback, as two masked men had tried to break into her house whilst she was in it. This was understandably a very traumatic event for her and she had not been sleeping and was very low in motivation. Gemma had however, managed to start clearing her bathroom and had completely cleared her upstairs landing, but felt unable to do any more because of the trauma.

Achievements

Gemma's story (continued)

Unfortunately, her surgery were no longer able to help with PIP applications but had given her a number to call for DIAL – Cornwall's Disability Advice Service. Gemma had not yet applied for the PIP application pack, so I found the number for her so that she could call them and get the application pack sent out to her.

Whilst clearing the recycling, Gemma had come to the realisation that she had been using the recycling to literally build walls around her, the house felt so big that having the recycling walls made her feel safer, there was no sentimental attachment which made it easier for her to think about clearing the house.

At our final meeting, Gemma told me she had had a very difficult 2 weeks with no money, so she had been very hungry and was worrying about how to pay for everything and was going to contact the Home Group again for help to pay her energy bill this month. However, Gemma had realised during our work together that there were just some things she could not control and that stressing and worrying about them didn't make them any better or make them go away, so had decided to try and stop stressing so much.

Gemma had slowly been clearing bits of her house and in doing so had discovered just how bad a condition it was in; the lounge carpet was soaking wet and there was mould growing in lots of places. This had spurred her on to keep motivated to get it cleared so she could be in a position to put it on the market as soon as possible.

Gemma told me she couldn't wait to live in a house that she didn't have to constantly worry about and had started thinking about the area she would like to live in once she was in a position to sell.

Jodie Turner, Wellbeing Adviser

Achievements

Warm Homes Discount Industry Initiative (WHDii)

Our on-going partnership with **Cornwall Council** and **OVO Energy** enables us to deliver virtual home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation. A range of measures are funded, and where feasible we combine funding through this scheme with the other funding streams noted above to ensure upgrades to heating systems are completed with no need for the household to contribute.

245
clients were supported with in-depth advice

£136,000
spent on heating repairs, servicing and upgrades, insulation, draughtproofing, heated throws and DIY draftproofing and insulation materials

Restoring warmth for vulnerable pensioner: Daphne's story

'Daphne,' a pensioner who was deaf and living with an acute mental health diagnosis, was referred to us by her home care agency. For two years, she had lived without a working heating system after rats in her overgrown garden damaged her boiler and gas pipe. The care agency helped organise the removal of the rats, and her energy supplier repaired the gas pipe, but a replacement boiler was needed.

We worked closely with the care agency manager to gather the necessary information and complete a WHDii project application to fund the replacement boiler. We also offered Daphne energy-saving advice and tips to reduce damp and clean mould, a consequence of an underheated property. Daphne was already receiving all her entitled benefits and was on her energy supplier's Priority Services Register.

After qualifying for support, we arranged for a trusted installer to coordinate with the care agency for a chaperone to be present during both the survey and installation. Daphne's new boiler was fully funded by the WHDii project, restoring safe heating to her home.

Achievements

Healthy Homes, Healthy People (HHHP)

Delivered in partnership with Warm Wales

Cornish households are receiving help to enjoy warmer, safer homes thanks to a project sponsored by the gas network provider **Wales & West Utilities** (the mains gas network provider in Cornwall) and managed by **Warm Wales CIC**.

Our Community Energy Champion delivers energy advice and support in hard-to-reach communities; the assistance provided by HHHP includes help to review energy tariffs, as well as applying for grants for heating upgrades, insulation, and support to reduce energy debt; and signposting to unclaimed benefits. We can also provide free carbon monoxide alarms to qualifying households and make referrals for the installation of free smoke alarms and home fire safety checks by Cornwall Fire & Rescue Service.

309
clients assisted

£106,420
was secured in the form of:

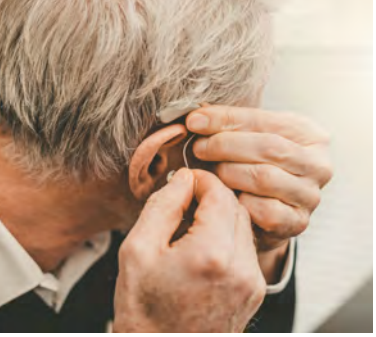
- fuel vouchers
- energy bill payments
- heated throws
- heating repairs/replacement
- supply of oil

using funding from a variety of sources, including the projects described elsewhere in this report.

Feedback comments

> Quite honestly your office has made the most enormous positive change to the life of my daughter and I, which is actually making me feel more energy to push forward to a positive future. It's the first time I have truly felt supported through difficulties, in anyway.

> Thank you so, so much, I literally cannot put into words how grateful I am, life is very hard at the moment and the help from you guys is unbelievable and makes me realise that good things can happen! Absolutely over the moon with gratitude!
> Thank you so much!



Achievements

National Grid Energy Distribution's (NGED) Priority Services Register

Delivered in partnership with Plymouth Energy Community

We identify consumers eligible to go on to the NGED Priority Services Register (and deliver in-depth advice as part of this support package. We also take referrals from the **Centre for Sustainable Energy** who provide follow up energy advice to households who have recently been put on the Priority Service Register. Where a household is identified as needing more in-depth support, we carry out home visits and provide in-person support.

367
vulnerable householders added to NGED's Priority Services Register

539
householders given advice

Energy Outreach Project (Citizens Advice)

Our team of Energy Champions, who are all trained energy advisers, have worked to identify vulnerable consumers across Cornwall and have provided them with packages of guidance on how to access schemes to help them stay warm and lower energy bills.

704
consumers reached with face-to-face support (against target of 450)

Achievements

Cornwall Community Foundation Surviving Winter fund

On behalf of the **Cornwall Community Foundation**, we have acted as a small grants distributor for monies they have made available as part of their **Surviving Winter** programme and additional funding for households in crisis. This has enabled us to give heated throws to 60 vulnerable clients, many of which were engaged through our outreach activities at community hubs and other community venues. The heated blankets provide a low-cost option to help keep people warm.

Feedback comments

Thank you so much for my heated throw. I could have kissed you. It's the nicest gift I have ever received - you really don't know what it means to me. I really didn't know what type of support was out there but after chatting with you and Katy at the foodbank yesterday I feel the hole is less deep at the moment. Thank you.

I cried because the heated throw is so cosy warm and energy efficient. Thank you so very much. It means such a lot to me.

The heated blanket will help me so much in the winter and chilly evenings as I do fill the cold so much. Thank you again.

My mum has now received her heated blanket, which is absolutely marvellous and has already made a real difference to her comfort at home.

I literally cannot put into words how grateful I am, life is very hard at the moment and the help from you guys is unbelievable and makes me realise that good things can happen!

Achievements

Cornwall Low Carbon Energy Advice Network (CLEAN)

Community Energy Plus and the Cornwall Climate Action Network (CCAN) have secured funding through the Climate Action Programme of the National Lottery Community Fund to deliver the Cornwall Low Carbon Energy Advice Network (CLEAN) - a four-year project, that started in May 2024, designed to provide advice and support for households across Cornwall who want to improve the energy efficiency of their homes.

The project works with the member groups of CCAN and other climate action and community energy groups, assisting them as they work in their communities. Our team of advisers promote energy efficiency and assist households in the transition to low carbon lifestyles and develop local resilience in the face of a rapidly changing climate.

The objectives of the project are to:

- Demystify the low carbon energy market and technologies.
- Provide consumers with independent assessments and advice enabling them to make informed choices.
- Strengthen the knowledge of local climate and community energy activists so that they are more confident in helping their communities understand the challenges of the transition and identify the barriers to action.
- Help consumers reduce the cost of carbon reductions through access to grants.
- Build confidence in the new technologies, and help troubleshoot issues as they arise, to avoid negative experiences dissuading others to act.

Achievements

During the first year's delivery we established the project and built the team's knowledge, through attending events, running drop-ins and providing clients with bespoke free advice via home visits. With every home being physically different, and clients having a wide range of questions they need answered, it has been a useful learning time for the team. We have also made contact with many of the climate action network groups, and worked with a number supporting them with village surveys, advice drop-ins and at their events.

From our learning in the first year, we have a number of suggestions for further work including:

- A need to develop more educational resources, including videos & podcasts, simple guides and information sheets.
- Materials specifically aimed at community groups and supporting their outreach activities.
- The need for a 'Trusted trader' directory that clients can rely on when asking for quotes.

87 events

engaging: **1,035** people

274 people given in-depth follow up advice of which

of which **107** received this support following a home visit

12 talks/presentations to groups, reaching **231** people

2 quarterly e-newsletters

clients

community contacts

Achievements

Comments from clients

Thank you for your emails and the abundance of information for us to read, study and digest. I am so pleased we chatted and that you understand the particulars of the challenges that face us in installing a sustainable and optimal secondary heating system for when the sun is not shining. I will contact the people you mentioned in your first email and research the other subsequent offerings in other emails.

This is turning into being an exciting journey which looks like it should lead to the 'right' solution.

Thank you again for your fulsome response to my enquiry and if OK I will keep you updated with where my research takes me.

Mr Edwards

Further information

Futureproof your home

Retrofit case studies

Achievements

The Far South West Retrofit Consortium

A partnership led by **Plymouth Energy Community**, and involving **Community Energy Plus**, **Tamar Energy Community**, **361 Energy**, **South Dartmoor Community Energy**, **Exeter Community Energy**, supported by **Cornwall Council**, **Devon County Council** and **Plymouth City Council**.

Our collaboration, which covers the whole of Devon and Cornwall is funded by the **Department of Energy Security and Net Zero**, and the **South West Net Zero Hub**, delivering the **Local Energy Advice Demonstrator (LEAD)**.

As energy advice providers, we are exploring new ways to engage with householders to help them plan for energy efficiency improvements to their home. The project is allowing us to test new approaches for the provision of whole home assessments that will lead to retrofit upgrades; this includes helping homeowners to plan for and install renewable energy technologies including heat pumps, solar PV and battery systems, in addition to fabric improvements, such as improved insulation. Through the project we are able to offer free home visits that lead to in-depth reports. We are looking at new ways to engage with householders, and connect them with our advice services, especially middle-income households who don't have significant savings to invest but don't qualify for grants and subsidies.

Through the project, we delivered a mix of face-to-face advice interactions at events, talks and energy drop-ins, together with retrofit home visits that allowed more in-depth discussions of the opportunities for low carbon upgrades and home improvements. We were able to signpost clients to local suppliers of the technologies - from solar PV and batteries to heat pumps - and develop their confidence in understanding the value of the improvements they were planning.

This service is fully-funded by the South West Net Zero Hub.

South West NET ZERO HUB

Department for Energy Security & Net Zero

The Future

The year ahead

We plan to continue to build on the work we are achieving through the various projects we have described in this report, by securing more funding and actively developing our partnerships and collaborations.

Vulnerability Plus

The development of new projects is underway to support some of the most vulnerable clients we encounter; while they may not have complex needs and debt issues like the clients we support through Positive Action, we recognise that their circumstances make them extremely vulnerable, and these households need our services to ensure they can stay warm and dry at home. The groups we want to consider and have done some initial work supporting are:

- Clients diagnosed with Alzheimer and other dementias
- Clients diagnosed with serious life-limiting health conditions, including those in palliative and end of life care
- Refugees and asylum seekers in temporary accommodation
- People who are awaiting discharge from hospital but can't return home due to heating or damp and mould issues that mean their home is not safe or conducive to recovery

The Future

Strengthening support for retrofit services

Building on the work with the **CLEAN** team and our partnership delivering **LEAD**, we are currently bidding for funding to establish a Cornwall Home Upgrade Hub which aims to provide a comprehensive support mechanism for householders wanting to make energy efficiency upgrades to their properties and to engage with business operating in, or seeking to enter, the domestic retrofit market.

We want to connect the provision of retrofit advice and whole house planning, with the network of trusted installers, and provide a showcase of the opportunities that introduce low carbon technologies to homeowners, boosting confidence to act. A critical element that is currently missing is a localised mechanism to showcase and promote specialist installers in Cornwall and to provide a robust verification of the services available, building householder confidence.

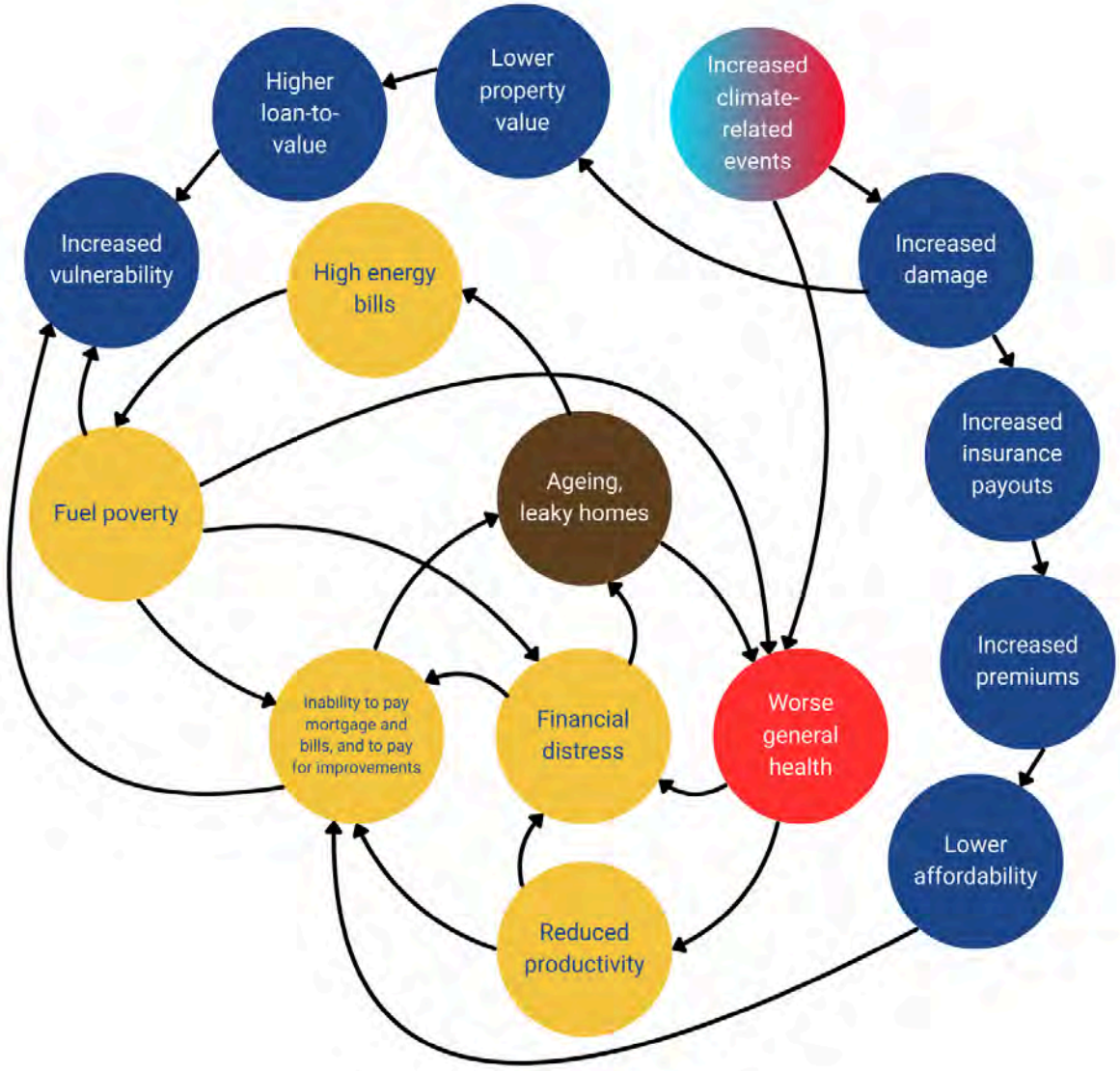
While a lot of discrete work is being developed across the housing retrofit agenda, there is currently a lack of coordination and collaborative engagement among the key stakeholders in this sector. The **Home Upgrade Hub** will aim to foster partnerships to strengthen this work in Cornwall, including engagement with local community energy groups to share best practice and learning.

One reason for our increasing focus on the retrofit of properties, to ensure more people have homes that they can keep affordably warm and free from damp and mould, is the strong link between the quality of housing and health. With the rise in incidents of heatwaves, our role is also widening to help householders keep cool. The lack of investment in improving the energy efficiency of homes has a direct impact on residents' health and as the impacts of a rapidly changing climate increase, the challenges to respond continue to grow.

The Future

The year ahead (continued)

Strengthening support for retrofit services (cont.)



Source: The Business Case for Integrated Retrofit:
How banks, insurers and the government can support healthy, efficient and resilient homes
June 2025: The University of Cambridge Institute for Sustainability Leadership

Public Benefit

The trustees consider that the information above shows that the charity is acting in the spirit of, and in accordance with its charitable objects. The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Related parties
The charity has a wholly owned subsidiary, Community Energy Plus (Trading) Limited; the trading company is currently dormant.

Financial information and review of the year

(**Please see page 53 and following** for income, surplus, fund balances for the Financial Year ending March 2025.)

The charity continues to produce internal management and statutory accounts for presentation to our accountants, RRL LLP, and the Board of Trustees maintains its overseeing brief of the charity's financial performance.

The trustees consider that these arrangements have ensured that timely and accurate financial information has been made available to the trustees and management, thereby facilitating informed discussion and decisions that have ensured the financial strength and future of the charity. In addition, the trustees consider that the year's annual report presents an informative account of the charity's financial performance.

Public Benefit

Risk Management

Trustee responsibility

The trustees accept that they are the body ultimately responsible for the conduct of the charity and have a duty to ensure that all major risks are assessed, and that appropriate policies and procedures are in place to minimise risks and to respond to unforeseen events.

Risk identification process

A risk assessment matrix is maintained and reviewed on a regular basis. The matrix consists of five subject headings in accordance with Charity Commission guidance:

- Governance and Management risk
- Operational risk
- Financial risk
- Environment/external factors
- Compliance risk

The matrix includes an assessment of the likelihood and severity of the risks being considered, and steps recommended to mitigate and control the impacts of those risks.

Risk assessment statement

The trustees consider that through the above procedure they have taken all reasonable steps to identify major risks and confirm that control systems have been established to mitigate those risks.

Public Benefit

Risk Management (continued)

Recruitment and induction of trustees
Trustees are selected to bring a wide range of experience and knowledge from across the fields of energy efficiency, fuel poverty, renewable energy, social and private sector housing, local government, finance, health, community engagement, marketing, and business.

If a trustee resigns, or the board consider that additional experience, knowledge, and skills are required the position is notified and advertised across a broad range of formal and informal networks.

New and existing trustees are issued with a pack which includes the governing documents, contact details, organisational charts, minutes and agendas of previous meetings and Charity Commission guidance documents.

Risk Management: Reserves Policy

Why the charity needs reserves:
The charity needs reserves to ensure the smooth running of its projects and to protect against risks.

Cash flow: The charity currently administers grant aid on a mixed basis. The majority of this is on a cost first basis, that is, it must show to the funding body that contractors have been reimbursed before it can claim the funds due. An ever-decreasing proportion of it is represented by funding in advance.

Meeting charitable objects: The funding environment is changing all the time and challenges our ability to maintain awareness of all opportunities that the charity could capitalise on. The charity manages these funding sources in such a way that its own objects and priorities are met, and provision is made for periods of low activity when no direct funding is available.

Public Benefit

Risk Management: Reserves Policy (continued)

Retaining staff: Staff remain the charity's greatest asset. Community Energy Plus is keen to retain staff and their skills by making investments in the training and continued professional development of its staff along with maintaining concern for their welfare. As operating conditions change, it is necessary to regularly review staffing levels, their attached costs, and consequent reserve thresholds required.

Employment legislation: Retention of staff also represents a risk. Despite the short or fixed term nature of the funding, staff retention is high and many project staff have moved successfully moved from one funded project to the next. Therefore, in accordance with employment legislation most staff enjoy permanent contracts. Since project funding cannot be expected to provide a contingency for redundancy, this provision for this in made in our general reserve.

Range of free reserves: The trustees have set a range of free reserves that it believes it is prudent to operate within. The thresholds are a minimum: £120,000, and a maximum: £300,000.

Taking the above points into consideration, the risk assessment undertaken and the current operating environment, the charity has concluded that no adjustment to reserve levels is necessary this year.

Public Benefit

Fundraising performance

In the last year, the charity has done a small amount of raising funds directly from the public, through our Cold Homes Relief Fund for Cornwall and Carbon Balancing campaigns.

Most of the charity's funding is derived from public and private sector bodies for the administration of projects and programmes.

Investment performance against objectives

Like all organisations and individuals in the UK, the charity has seen its return from investments decline as interest rates continue at a very low level.

Auditors

A resolution proposing that RRL LLP be reappointed as auditors will be put to the Annual General Meeting.

Public Benefit

Statement of Trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the group and company and of the net incoming or outgoing resources for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the group and the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and company and to prevent and detect fraud and other irregularities.

Public Benefit

Statement of disclosure to auditor

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the steps that they ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Trustees

Suite C, Milestone House
Glenthorne Court
Threemilestone
Truro, TR4 9NY

N Hartwell
Chair of Trustees
12 November 2025

Independent Auditors' Report

to the Members of Community Energy Plus (Limited by Guarantee)

Opinion

We have audited the financial statements of Community Energy Plus (Limited by Guarantee) (the 'charitable company') for the year ended 31 March 2025 which comprise of the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of the incoming resources and application 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; 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 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.

Independent Auditors' Report

to the Members of Community Energy Plus (Limited by Guarantee)

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

Independent Auditors' Report

to the Trustees of Community Energy Plus (Limited by Guarantee)

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 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 trustees' annual report incorporating the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Independent Auditors' Report

to the Trustees of Community Energy Plus (Limited by Guarantee)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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 by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Independent Auditors' Report

to the Trustees of Community Energy Plus (Limited by Guarantee)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 43 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Independent Auditors' Report

to the Trustees of Community Energy Plus (Limited by Guarantee)

The specific procedures for this engagement and the extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Review of the disclosures in the financial statements and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for potential bias.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit approach also considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud being in respect of cut off and completion risk around revenuerecognition. Under ISA (UK) we are also required to undertake procedures to respond to the risk of management override of controls. Our procedures included the following:

- Undertaking transactional testing on revenue including earmarking;
- Performing cut off testing on income;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business;
- Reviewing estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making estimates.

Independent Auditors' Report

to the Trustees of Community Energy Plus (Limited by Guarantee)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://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 charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

J. Stevens

Josh Stevens ACA (Senior Statutory Auditor)
For and on behalf of RRL LLP
Chartered Accountants
Statutory Auditors
Peat House
Newham Road
TRURO, TR1 2DP

15/12/2025

Statement of financial activities

(incorporating income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
Income from:					
Donations and legacies	4	1,094	-	**1,094**	300
Charitable activities	5	94,444	1,800,331	**1,894,775**	1,800,376
Investment income	6	1,475	-	**1,475**	1,245
Total income		97,013	1,800,331	**1,897,344**	1,801,921
Expenditure on:					
Charitable activities	7	168,876	1,617,132	**1,786,008**	1,680,088
Total expenditure	9	168,876	1,617,132	**1,786,008**	1,680,088
Net (expenditure)/income for the year		(71,863)	183,199	**111,336**	121,833
Transfers		-	-	-	-
Net movement in funds		(71,863)	183,199	**111,336**	121,833
Total funds brought forward		298,092	226,532	**524,624**	402,791
Total funds carried forward		226,229	409,731	**635,960**	524,624

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance sheet

As at 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	11		-		-
Investments	12		1		1
Total fixed assets			1		1
Current assets					
Debtors	13	458,352		153,501	
Cash at bank and in hand		254,156		465,142	
Total current assets		712,508		618,643	
Creditors: amounts falling due within one year	14	(76,549)		(94,020)	
Net current assets			635,959		524,623
Net assets	18		635,960		524,624
Funds of the charity:					
Restricted funds	16		409,731		226,532
Unrestricted funds					
Unrestricted general reserves	17	226,229		298,092	
			226,229		298,092
Total charity funds			635,960		524,624

The financial statements were approved by the Trustees on 12 November 2025.

N Hartwell
Trustee

Company registration no. 03533571

Cash flow statement

For the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	*21*	**(210,986)**	30,915
Change in cash and cash equivalents in the reporting period		**(210,986)**	30,915
Cash and cash equivalents at 1 April 2024		465,142	434,227
Cash and cash equivalents at 31 March 2025		**254,156**	465,142

The financial statements were approved by the Trustees on 12 November 2025.

N Hartwell
Trustee

Company registration no. 03533571

Notes

(forming part of the financial statements)

1. Accounting policies

Charity information

Community Energy Plus (Limited by Guarantee) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Suite C, Milestone House, Glenthorne Court, Truro Business Park, Threemilestone, TRURO, Cornwall, TR4 9NY.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes

(forming part of the financial statements)

1. Accounting policies (continued)

1.3 Charitable funds

Unrestricted funds are donations and other incoming resources received or generated for general charitable purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund, together with a fair allocation of overheads and support costs.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Intangible income is not included unless it represents goods or services which would otherwise be purchased.

Income from trading activities is recognised as earned (as the related goods and services are provided).

Investment income is recognised on a receivable basis.

Notes

(forming part of the financial statements)

1. Accounting policies (continued)

1.4 Incoming resources (continued)

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions it is recognised as earned (as the related goods or services are provided).Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when performance related grants are received in advance of the activity to which they relate.

1.5 Resources expended

Expenditure is included on an accruals basis. The irrecoverable element of VAT is included with the expense to which it relates. Expenditure is recognised when a liability is incurred.

Governance costs represent the cost of relevant staff, meeting expenses and accountancy fees.

The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned to activities in furtherance of the objects of the charity. Shared staff costs and office costs are apportioned on the basis of the estimated usage by each cost centre of services provided.

Notes

(forming part of the financial statements)

1. Accounting policies (continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	4 years
Computer equipment	3 – 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes

(forming part of the financial statements)

1. Accounting policies (continued)

1.9 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Notes

(forming part of the financial statements)

1. Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Notes

(forming part of the financial statements)

1. Accounting policies (continued)

1.10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.11 Employee benefits

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

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

1.12 Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The amount charged to the statement of financial activities represents the contributions payable to the scheme in respect of the accounting period.

1.13 Operating leases

Rental charges are charged in the statement of financial activities on a straight line basis over the life of the lease.

Notes

(forming part of the financial statements)

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Notes

(forming part of the financial statements)

3. Prior year statement of financial activities (incorporating income and expenditure account)

	Unrestricted funds £	Restricted funds £	2024 Total Funds £
Income from:			
Charitable activities	142,775	1,657,601	**1,800,376**
Investment income	1,245	-	**1,245**
Donation and legacies	300	-	**300**
Total income	144,320	1,657,601	**1,801,921**
Expenditure on:			
Charitable activities	196,735	1,483,353	**1,680,088**
Total expenditure	196,735	1,483,353	**1,680,088**
Net income/(expenditure) for the year	(52,415)	174,248	**121,833**
Transfers	-	-	**-**
Net movement in funds	(52,415)	174,248	**121,833**
Total funds brought forward	350,507	52,284	**402,791**
Total funds carried forward	298,092	226,532	**524,624**

Notes

(forming part of the financial statements)

4. Donations and legacies

	2025 £	2024 £
Donations	**1,094**	300

5. Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
CEP Winter Fuel Campaign	-	-	**-**	1,687
Climate Commission Secretariat role	-	7,076	**7,076**	-
CLEAN	-	266,735	**266,735**	-
Cold Homes Relief Fund	-	-	**-**	28,431
Community Power Cornwall	-	-	**-**	80
Cornwall Community Foundation	3,000	-	**3,000**	-
Cornwall Council Home Upgrade Scheme	-	45,000	**45,000**	45,000
Cornwall Council Household Support Fund	-	837,273	**837,273**	1,000,286
Cornwall Energy Advice Service	-	190,316	**190,316**	249,170
Energy Matters for Health	-	29,867	**29,867**	15,220
Energy Outreach Project	-	22,512	**22,512**	14,847
Landlord Liaison	-	-	**-**	1,887
LEAD - Far South West Retrofit Consortium	-	60,910	**60,910**	57,451
M&S	-	-	**-**	20,000
PEC National Grid	36,205	-	**36,205**	36,530
Positive Action for Health & Wellbeing	-	151,496	**151,496**	76,757
Positive Mental Health Advice	-	-	**-**	7,649
Resilient Bude	-	10,132	**10,132**	14,688
Sustainable Homes Advice Service	-	-	**-**	5,304
Warm Homes Discount Industry Initiative	-	179,014	**179,014**	186,434
Warm Wales, Healthy Homes Health People	30,543	-	**30,543**	26,581
Other earned income	24,696	-	**24,696**	12,374
	94,444	1,800,331	**1,894,775**	1,800,376

Notes

(forming part of the financial statements)

5. Income from charitable activities (continued)

The purpose of each fund is as follows:

CEP Winter Fuel Campaign: Donations to support the general work of CEP.

Climate Commission Secretariat Role: Secretariat support services for Cornwall and Isles of Scilly Climate Commission.

CLEAN: Cornwall Low Carbon Energy Advice Network – a partnership with Cornwall Climate Action Network, funded for four years by the National Lottery Community Fund's Climate Action.

Cold Homes Relief Fund: Funding from Cornwall Council to continue providing advice and grants for heating measures to households with someone who was classed as Clinically Extremely Vulnerable (CEV) or is otherwise vulnerable. A continuation of the previous COVID CEV Welfare Grant programme.

Community Power Cornwall: Support for the development of community-owned renewable energy projects and cooperatives.

Cornwall Council Home Upgrade Scheme Round 2: The Home Upgrade Grant (HUG) Scheme is a grant-funded energy efficiency scheme from the Government. The scheme is for homes that do not use mains gas as their primary heat source. It aims to improve the property's energy performance rating with a range of energy-saving measures. CEP provide referrals into the scheme and are supporting community outreach efforts to promote the programme.

Notes

(forming part of the financial statements)

5. Income from charitable activities (continued)

Cornwall Energy Advice Service 2: Funded by the Energy Industry Voluntary Redress Scheme, this second round of funding running from September 2022 to August 24 provides the backbone of our energy advice provision, enabling our Energy Advisors and Caseworkers to provide a broad range of energy advice services. Our Outreach team are tasked to reach out across the whole of Cornwall to ensure we contact hard-to-reach individuals and communities.

Energy Matters for Health: a one-year Energy Redress funded project working with Respiratory and Cardiac Rehabilitation Physiotherapy teams, supporting patients that have been discharged from hospital care.

Energy Outreach Project (formerly the Big Energy Saving Network): Four Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about energy consumption, tariffs and energy efficiency.

Landlord Liaison: In partnership with Cornwall Council Private Sector Housing team, provision of advice and guidance for private landlords to support them achieving improvements to their rental properties to meet their obligation under the Minimum Energy Efficiency Standard.

Local Energy Advice Demonstrator (LEAD) – Far South West Retrofit Consortium: Funding from the Department of energy Security and Net Zero, and the South West Net Zero Hub. A collaboration of six energy advice organisations across Devon & Cornwall exploring opportunities to deliver energy efficiency retrofit advice and planning services to a wide range of housing types.

M&S: Funding to support fuel poverty alleviation in areas around M&S stores in the west of Cornwall; including work to address damp and mould issues.

Notes

(forming part of the financial statements)

5. Income from charitable activities (continued)

PEC National Grid: Follow up energy advice home visits for households on National Grid's Priority Service Register and identified as needing advice and support.

Positive Action for Health & Wellbeing (2023-25): Further funding to continue our partnership with Cornwall MIND, delivering energy advice to households where poor mental health create barriers to addressing energy billing issues.

Positive Mental Health Advice (2021-23): An Energy Industry Voluntary Redress Scheme funded project, working in partnership with Cornwall MIND. The project aims to work with energy consumers where poor mental health is a barrier to addressing difficulties with energy bills.

Resilient Bude: Bude Climate Partnership project funded by National Lottery Climate Action Fund, that for CEP's workstream funds a Low Carbon Energy Adviser to provide advice and guidance on renewables and energy efficiency.

Sustainable Homes Advice Service: An Energy Industry Voluntary Redress Scheme funded project to advise homeowners who want to make the transition to low carbon technologies. Provision of advice and in-home surveys reviewing the suitability of technologies such as heat pumps, domestic storage, and generation.

Warm Homes Discount Industry Initiative (Year 13, 2023-24): Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

Warm Wales, Healthy Homes Healthy People: Partnership with Warm Wales, with funding from Wales & West Utility (the mains gas network provider in Cornwall) for a dedicated Community Energy Champion to deliver door-to-door energy advice and support in hard-to-reach communities.

Notes

(forming part of the financial statements)

5. Income from charitable activities (continued)

Additional note:

Cornwall Community Foundation Surviving Winter and Crisis Funds
On behalf of the Cornwall Community Foundation, we have acted as a small grants distributor for monies they have made available as part of their Surviving Winter programme and additional funding for households in crisis.

Furniss Charity, Truro City Council
On behalf of Truro City Council, we distributed fuel assistance to residents living in the city, from referrals made by local Councillors. Originally the Charity funded the supply of coal over the winter, so most beneficiaries received a low CO_2 smokeless coal substitute, as well as advice on energy costs.

Income from government grants for the year totalled £1,107,965 (2024: £1,102,733).

Notes

(forming part of the financial statements)

6. Investment income

	2025 £	2024 £
Bank interest receivable	**1,475**	1,245

7. Charitable expenditure

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Direct project salaries and costs	210,064	1,616,828	**1,826,892**	1,720,449
Salaries and recruitment	52,931	63	**52,994**	56,235
Mileage and travel costs	720	169	**889**	1,257
Premises costs	38,204	-	**38,204**	10,783
Insurance	3,073	-	**3,073**	4,815
Postage, stationery and consumables	2,242	52	**2,294**	2,676
Telephones	2,517	-	**2,517**	3,459
Computer and IT costs	11,297	-	**11,297**	18,892
Subscriptions and licences	2,902	-	**2,902**	1,398
Other office costs	1,610	20	**1,630**	9,130
Professional and accountancy fees	7,304	-	**7,304**	8,311
Bank charges	153	-	**153**	147
Bad debt write off	139	-	**139**	-
Irrecoverable VAT	11,533	-	**11,533**	9,009
Sundry expenses	-	-	**-**	-
Governance costs (Note 8)	9,927	-	**9,927**	9,127
Project overhead absorption	(185,740)	-	**(185,740)**	(175,600)
Total charitable expenditure	168,876	1,617,132	**1,786,008**	1,680,088

Notes

(forming part of the financial statements)

8. Governance costs

	2025	2024
	£	£
Audit	4,750	4,150
Salaries	5,177	4,977
	9,927	9127

9. Total expenditure

	2025	2024
	£	£
Total expenditure includes:		
Operating lease rentals	22,950	13,642
Depreciation	-	1,875

	2025	2024
	£	£
Staff costs:		
Wages and salaries	665,288	565,488
Social security costs	56,877	43,370
Other pension costs	13,136	10,212
	735,301	619,070

	2025	2024
The average number of full time equivalent persons employed during the year was as follows:	26	24

During the year, one employee earned total emoluments in the range of £60,000 to £70,000. (2024: No employee earned total emoluments over £60,000.)

The total remuneration benefits of key management personnel for the year was £70,342 (2024: £67,677).

Notes

(forming part of the financial statements)

Pension Scheme

The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £13,136 (2024: £10,212). There were outstanding contributions of £5,497 (2024: £2,742) at the year end.

10. Related party transactions

The trustees who are also directors of the company received no remuneration in the year (2024: £Nil).

11. Tangible assets

	Furniture, fittings and equipment £	IT equipment £	Total £
Cost			
Balance at 1 April 2024	1,487	10,000	11,487
Disposals	-	-	-
Balance at 31 March 2025	-	-	-
Depreciation			
Balance at 1 April 2024	1,487	10,000	11,487
Charge for the year	-	-	-
Released on disposal	-	-	-
Balance at 31 March 2025	-	-	-
Net book value			
At 31 March 2025	-	-	-
At 31 March 2024	-	-	-

Notes

(forming part of the financial statements)

12. Investments

	£
Investment in subsidiary undertaking at cost:	
As at 31 March 2025 and 2024	**1**

The company holds the entire issued share capital of Community Energy Plus (Trading) Ltd, a company registered in England and Wales. The principal activity of the company is to develop an e-commerce website. It intends to capitalise on the parent company's credentials in renewables and energy efficiency by developing retail opportunities in this field. The company is currently dormant.

13. Debtors

	2025 £	2024 £
Trade debtors	**20,897**	45,252
Prepayments and accrued income	**437,455**	108,249
	458,352	153,501

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	**24,345**	42,112
Other creditors including tax and social security	**24,292**	38,059
Accruals and deferred income (note 15)	**27,912**	13,849
	76,549	94,020

Notes

(forming part of the financial statements)

15. Deferred income

	2025	2024
	£	£
Grants received in advance		
Balance at 1 April 2024	**309**	96,397
Amount released to income	**(497,799)**	(582,380)
Amount deferred in year	**514,131**	486,292
Balance as at 31 March 2025	**16,641**	309

16. Restricted funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Big Energy Saving Network	-	22,512	**-**	**-**	**22,512**
CLEAN	-	266,735	**249,794**		**16,941**
Climate Commission Secretariat role	-	7,076	-	**-**	**7,076**
Cornwall Council Home Upgrade Grant	-	45,000	**45,000**	**-**	**-**
Cornwall Council Household Support	177,278	837,273	**726,155**	**(100,000)**	**188,396**
Cornwall Energy Advice Service	-	190,316	**173,109**	**-**	**17,207**
Energy Matters for Health Care	-	29,867	**29,867**	**-**	**-**
LEAD Far South West Retrofit PEC	-	60,910	**60,910**	**-**	**-**
M&S	20,000	-	**5,593**	**-**	**14,407**
Positive Action for Health and Wellbeing	-	151,496	**143,330**	**-**	**8,166**
Resilient Bude	-	10,132	**10,132**	**-**	**-**
Warm Homes Discount Industry	-	179,014	**152,926**	**-**	**26,088**
Underspend reallocation	29,254	-	**20,316**	**100,000**	**108,938**
	226,532	1,800,331	1,617,132	**-**	**409,731**

Notes

(forming part of the financial statements)

16. Restricted funds (continued)

The purpose of each fund is as follows:

Big Energy Saving Network: Four Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

CLEAN: Cornwall Low Carbon Energy Advice Network: A partnership with Cornwall Climate Action Network, funded for four years by the National Lottery Community Fund's Climate Action.

Climate Commission Secretariat Role: Secretariat support services for Cornwall and Isles of Scilly Climate Commission.

Cornwall Council Home Upgrade Grant: The Home Upgrade Grant (HUG) Scheme is a grant-funded energy efficiency scheme from the Government. The scheme is for homes that do not use mains gas as their primary heat source. It aims to improve the property's energy performance rating with a range of energy-saving measures. CEP provide referrals into the scheme and are supporting community outreach efforts to promote the programme.

Cornwall Council Household Support Grant/Household Support Fund: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

Cornwall Energy Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

Notes

(forming part of the financial statements)

16. Restricted funds (continued)

Energy Matters for Health: a one-year Energy Redress funded project working with Respiratory and Cardiac Rehabilitation Physiotherapy teams, supporting patients that have been discharged from hospital care.

Local Energy Advice Demonstrator (LEAD) – Far South West Retrofit Consortium: Funding from the Department of energy Security and Net Zero, and the South West Net Zero Hub. A collaboration of six energy advice organisations across Devon & Cornwall exploring opportunities to deliver energy efficiency retrofit advice and planning services to a wide range of housing types.

M&S: Funding to support fuel poverty alleviation in areas around M&S stores in the west of Cornwall; including work to address damp and mould issues.

Positive Action for Health & Wellbeing: Further funding to continue our partnership with Cornwall MIND, delivering energy advice to households where poor mental health create barriers to addressing energy billing issues.

Resilient Bude: Bude Climate Partnership project funded by National Lottery Climate Action Fund, that for CEP's workstream funds a Low Carbon Energy Adviser to provide advice and guidance on renewables and energy efficiency.

Warm Homes Discount Industry Initiative: Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

Notes

(forming part of the financial statements)

16. Restricted funds (continued) - prior year

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Big Energy Saving Network	-	14,847	14,847	-	-
Big Lottery Energy Wise	1,875	-	1,875	-	-
Cold Homes Relief	2,001	28,431	30,432	-	-
Cornwall Council Home Upgrade Grant	-	45,000	45,000	-	-
Cornwall Council Household Support	45,646	936,650	775,764	**(29,254)**	**177,278**
Cornwall Energy Advice Service	-	249,170	249,170	-	-
Energy Matters for Healthcare	-	15,220	15,220	-	-
LEAD Far South West Retrofit PEC	-	57,451	57,451	-	-
M&S	-	20,000	-	-	**20,000**
Positive Action for Health and Wellbeing	-	76,757	76,757	-	-
Positive Mental Health Advice	-	7,649	7,649	-	-
Resilient Bude	2,762	14,688	17,450	-	-
Sustainable Homes Advice Service	-	5,304	5,304	-	-
Warm Homes Discount Industry	-	186,434	186,434	-	-
Underspend Reallocation	-	-	-	**29,254**	**29,254**
	52,284	1,657,601	1,483,353	-	**226,532**

17. Unrestricted funds

	Brought Forward £	Income £	Expenditure £	Transfers £	**Carried forward £**
Unrestricted general reserves	298,092	97,013	168,876	-	**226,229**

Prior year unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	350,507	144,320	196,735	-	**298,092**

Notes

(forming part of the financial statements)

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	**Total funds £**
Fund balances at 31 March 2025 are represented by:			
Fixed assets	1	-	**1**
Net current assets	226,228	409,731	**635,959**
	226,229	409,731	**635,960**

Prior year analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2024 are represented by:			
Fixed assets	1	-	**1**
Net current assets	298,091	226,532	**524,623**
	298,092	226,532	**524,624**

19. Financial commitments

As at 31 March 2025, total annual commitments under non-cancellable operating leases were as follows:

	2025 £	2024 £
Land and buildings:		
Operating leases which expire:		
In less than one year	**22,950**	22,950
In one to two years	**45,900**	45,900
In two to five years	**19,125**	42,075

Notes

(forming part of the financial statements)

20. Subsidiaries

These financial statements are separate charity financial statements for 31 March 2025.The subsidiary financial statements have not been consolidated because the balance sheet and profit & loss account is not material to the group.

Details of the charity's subsidiary at 31 March 2025 are as follows:

Nature of undertaking	Country of incorporation	Nature of business	Class of shares held	% held direct
Community Energy Plus (Trading) Limited	England	Dormant company	Ordinary	100.00

The aggregate capital and reserves and the result for the year of the subsidiary excluded from consolidation was as follows:

Nature of undertaking	Loss	Capital and reserves
	£	£
Community Energy Plus (Trading) Limited	-	-

Notes

(forming part of the financial statements)

21. Cash generated from operations

	2025	2024
	£	£
(Deficit)/Surplus for the year	**111,336**	121,833
Adjustments for:		
Depreciation charges	**-**	1,875
Movements in working capital:		
(Increase)/Decrease in debtors	**(304,851)**	(22,950)
(Decrease)/Increase in creditors	**(17,471)**	(69,843)
Cash generated/(used) from operations	**(210,986)**	30,915

22. Auditor's liability limitation agreement

For the year ended 31 March 2025, the charitable company entered into a liability limitation agreement with its auditors, the principal terms of which limit the liability of the auditors to £1,200,000 in relation to their responsibilities as auditors of the charitable company. The date that the charitable company agreed this was 2 September 2025.

Thank you for your ongoing support

Company Registered address
Suite C, Milestone House,
Glenthorne Court,
Threemilestone,
Truro, TR4 9NY

Main Telephone
01872 245566

Website
cep.org.uk

General enquiries
advice@cep.org.uk

Images: The images contained in this report are from Community Energy Plus' collection or stock images from Canva.com

Community Energy Plus

Cornwall's energy advice charity

COMMUNITY ENERGY PLUS

England & Wales - Charity number 1068990

Accounts

Annual Report and Financial Statements
for the year ended 31 March 2024

Community Energy Plus

Cornwall's energy advice charity

Community Energy Plus (Limited by Guarantee)

Annual report and financial statements

For the year ended 31 March 2024

Company registration number
03533571

Charity registration number
1068990

Company Registered address
Suite C, Milestone House,
Glenthorne Court,
Threemilestone,
Truro, TR4 9NY

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01872 245566

Website
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General enquiries
advice@cep.org.uk

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Who we are

We're Community Energy Plus – Cornwall's energy advice charity. We help householders, landlords and communities in Cornwall use their energy better to enjoy warmer, energy efficient homes as part of a more sustainable, low carbon future.

Since 1998, we have worked in partnership with a wide range of public, private and third sector organisations to support a variety of innovative projects relating to energy efficiency and renewable energy, including community ownership models.

A principal focus of our activities is to provide practical help, high quality advice and guidance to address issues faced by many householders living in cold, damp, and poorly insulated properties. We aim to help householders out of fuel poverty and reduce the consumption of unnecessary amounts of energy within the household.

We're working closely with community groups to promote sustainability; the benefits of collective action; and to support established community groups and encourage the development of new community organisations.

We act as an information gateway, providing a reliable and trusted source of information through research, advice and guidance on the full range of energy and sustainability issues.

Reference & administrative details

The trustees are pleased to present their Annual Report for the year ended 31 March 2024, under the Companies Act 2006, together with the audited financial statements for the year and confirm that the latter comply with the requirements of the Act, the Memorandum and Articles of Association and the Charities Statement of Recommended Practice (SORP).

Company
03533571

Charity
1068990

Registered office
Suite C, Milestone House,
Glenthorne Court,
Threemilestone,
Truro, TR4 9NY

Trustees
Manda Brookman
Justin Butt
Neil Hartwell, **Chair of Trustees**
Howard Richards
Steven Webb

Chief Executive
Dr Tim Jones

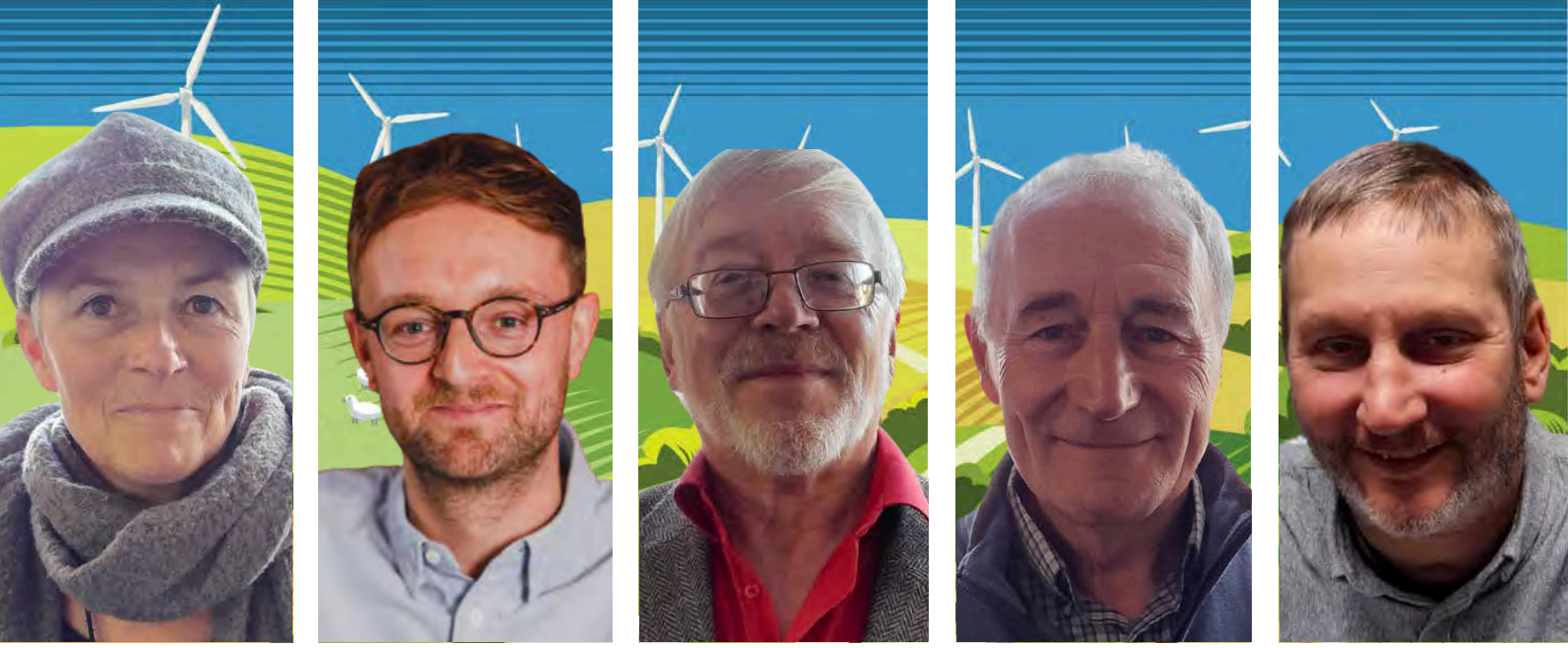
No directors have a beneficial interest in the company.

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
WEST MALLING
ME19 4JQ

Solicitors
Stephens Scown
Osprey House,
Malpas Road
TRURO, TR1 1UT

Auditors
RRL
Peat House
Newham Road
TRURO
TR1 2DP

Insurance Brokers
Howden Insurance
Lutine House
20 Middle Street
PADSTOW
PL28 8AP



Organisation

The trustees met four times in the year with the primary purpose of ensuring the ethical and financial probity and strategic direction of the charity. Additionally, the Chairman held regular meetings with the Chief Executive to consider appropriate application of that strategic direction to the ongoing operation of the charity's activities. Delegation of policy and practice is given to the Chief Executive working with senior staff.

The charity, as a company limited by guarantee, manages projects that further its objects on behalf of the public and private organisations from which it derives an income. The charity recognises that its objects cannot be achieved by working in isolation. Time is given to maintaining partnerships with statutory and voluntary agencies, helping, and encouraging these partners to meet their targets and achieve mutually beneficial outcomes.

Report from the Chair

A new year and a new address for CEP – just in time for the opening of the new A30 dual carriageway. In the same way that our sat navs are now having to cope with the changed roundabout layouts that have been created, CEP will need to adjust to the change in Government in the year ahead. We will be keenly interested in any new policies which make renewable energy (on and offshore) more attractive, and affordable housing more available to Cornish households.

Cornwall is a leader in the development of floating offshore wind power, with a former member of the CEP team, a key player. There are a lot of exciting developments in the development of low carbon energy solutions happening in Cornwall, which are captured very well in a new film, Power to the People, produced by Cornwall Climate Care: *www.cornwallclimate.org/films/power-to-the-people*. Our Chief Executive, Tim Jones, makes the case for the retrofit of our homes, alongside the film showcasing offshore wind opportunities, deep geothermal, innovations in ground sourced district heating and switching to low carbon alternatives for homes using heating oil – it's well worth watching.

In the meantime, we have continued to help Cornish households with their struggles to meet their cost of living/energy costs dilemmas. Almost 4,000 households have received assistance this year, which is commendable, but is still only scratching the surface of the problems out there. We have become quite innovative in dealing with the problems faced by people with boiler failures, night storage radiators and life in park homes. At any one time we have dozens of telephone calls queued up for help, so we are never short of work. We have, therefore, had to be innovative with looking for new types of funding to let us do this work, including help from the retail sector.

/continued...

Report from the Chair (cont.)

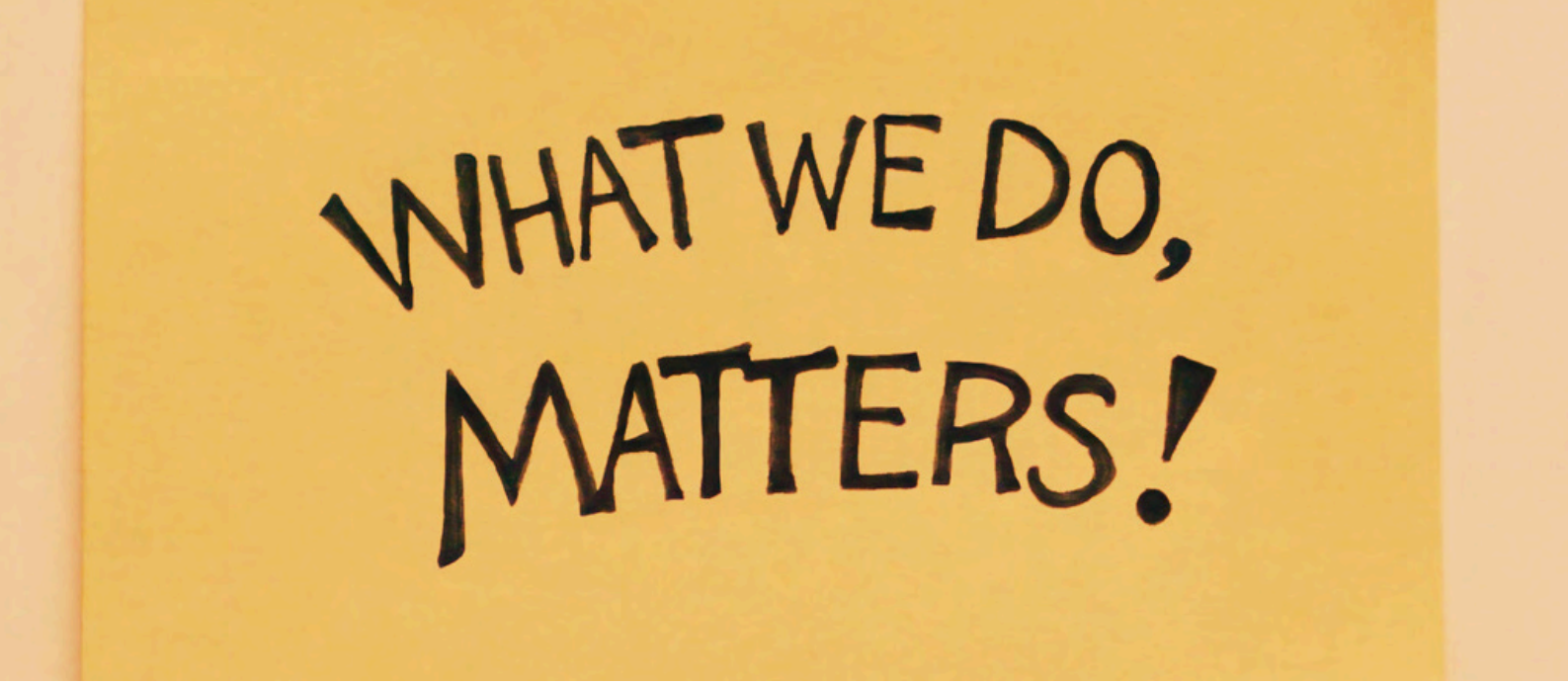
We have seen steady growth in our workload over the year, which we have reflected in our change of premises, although our staff can and do deliver their work across the county, whether at home or in the office.

We look forward to continuing the joint efforts of the Cornwall Climate Commission to address our local needs and skill sets. At a practical level we will work with Bude, the Cornwall Climate Action Network and other local groups on the benefits of renewable approaches to energy generation and use.

For many years, we have known that the many poorly-insulated and poorly-heated homes in Cornwall are also damp and prone to mould. This has now become more widely understood and accepted as needing urgent action following public court cases. We hope that this will, therefore, make cases for positive ventilation installations more accepted by our various funders.

We recognise that we could not be able to work the way we do without our funders and sponsors such as Cornwall Council, and as a charity, this is our only source of income. We also could not work without the diligence and long-suffering patience of our staff, who have to handle desperate cases of hardship at times. Thanks for all of this.

Neil Hartwell
Chair of Trustees
25 November 2024



What we do

Governing document

Community Energy Plus is a charity established as a company limited by guarantee. It is governed by the Memorandum and Articles of Association dated 24 March 1998 as amended on 16 August 2005 and 14 December 2014 and is registered with the Charity Commission.

Charitable objectives

The objectives of the charity are:

The promotion of sustainable development for the benefit of the public by:

a) The advancement of education of the public in the conservation and efficient use of the world's resources, so as to further the protection of the world's climate systems and to address the consequences of a rapidly changing climate.

b) The conservation of the environment through the promotion of resource and energy efficiency and the utilisation of renewable energy resources.

c) The conduct of research relating to sustainable development, practices, and technologies.

d) The relief of poverty and the preservation and protection of health, particularly, but not exclusively, through the promotion of resource efficiency in the use of energy, water, food, waste, transport, and income maximisation.

What we do

The primary purpose of our work is to help households through the provision of practical help and high-quality advice and guidance. Practical help means the provision of support and grants to:

- Fund the repair or replacement of heating systems;
- Financial aid in the form of credits for energy bills and the purchase of fuel;
- Supply of other measures to help people keep warm;
- Help people navigate and understand the opportunities of low carbon options.

What we do

Our energy advice has big impacts and can change lives. As the case studies included in this annual report illustrate, our work has improved the mental and physical health of people as well as reducing energy bills and ensuring homes are warmer and dryer.

- **Help households** – many people live in homes that are cold, damp and poorly insulated, and so they need a lot of energy to keep warm. The provision of practical help and high-quality advice and guidance has a direct impact on their quality of life.

- **Help communities** – To be sustainable, communities need to act collectively to reduce their energy demand and meet more of their own energy needs. Through our partnerships we are modelling the benefits of collective action and encouraging the development of new community organisations and supporting established groups achieve their aspirations.

- We are an **information gateway**, providing a reliable and trusted source of information through the research, advice, and guidance on the full range of energy and sustainability issues.

- We have a role in the move to **reduce Cornwall's carbon emissions** that are contributing to the rapid changes that are disrupting the global climate and that are threatening our way of life.

Help people to use energy better and to reduce CO2 emissions

Impacts

8,400
individual calls through our Freephone advice line

supporting almost **4,000** separate households in Cornwall

235
advice clinics and stands at community events

2,890
people given advice at events

2,161
people given light-touch advice

481
people received in-depth advice

96
presentations to community groups

engaging **677** households

16
frontline worker presentations

to **338** frontline workers to help them recognise the signs of fuel poverty

Impacts

£605,212
assistance provided for direct help with energy costs

2,030
clients received help to buy energy

1,701
emergency top-ups issued through the Fuel Bank Foundation

totalling
£77,331
of credit added to prepayment meters

984
small measures delivered to householders in Cornwall

725
heated throws

46
dehumidifiers

128
slow cookers

30
oil-filled radiators

51
sets of draughtproofing or insulating products

Impacts

228
grants administered to provide large measures

203
clients received help to repair, service or replace their heating system

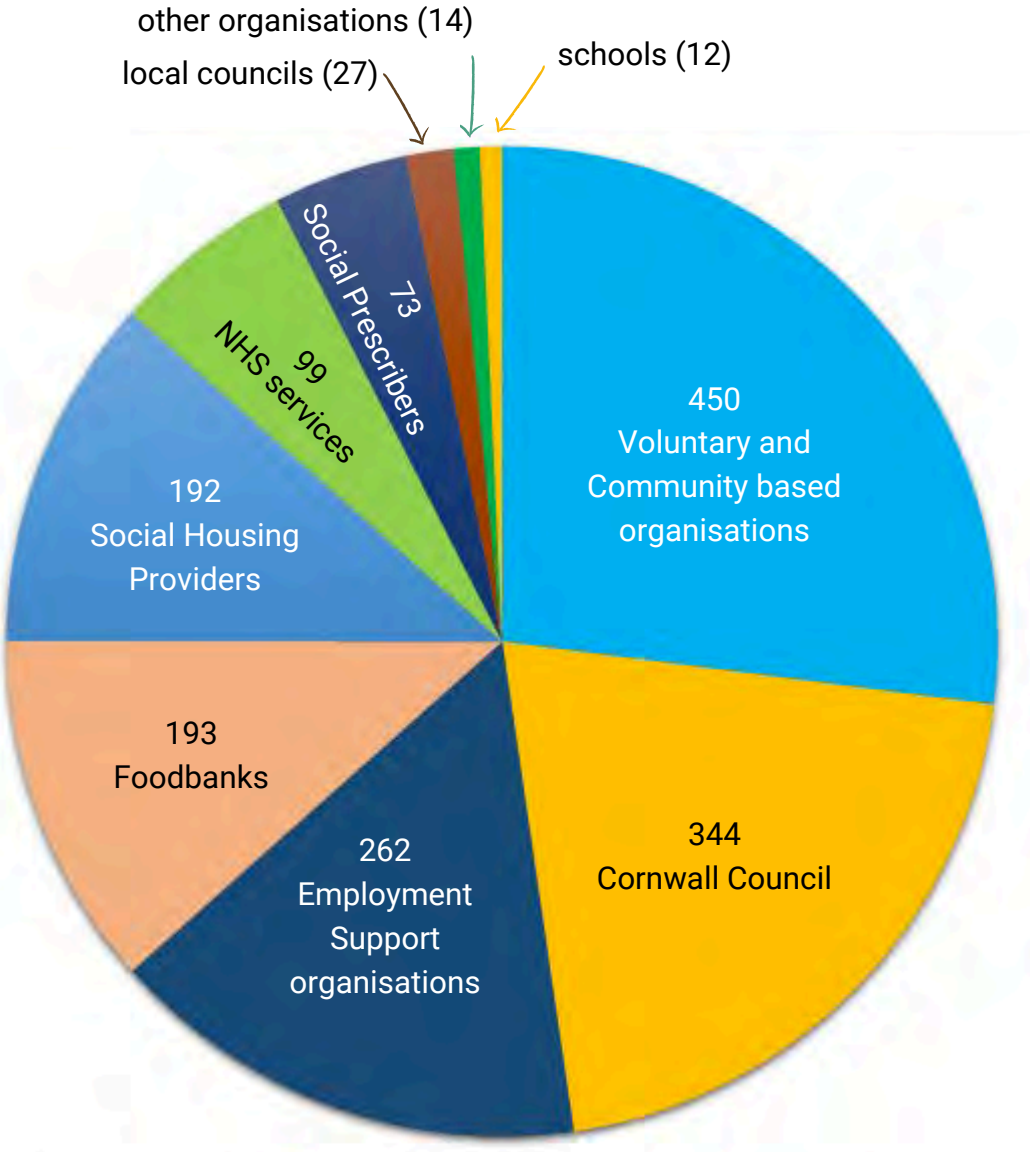
20
clients benefited from the installation of insulation

5
clients with respiratory health conditions had Positive Input Ventilation systems installed in their homes

Our partners: referrals

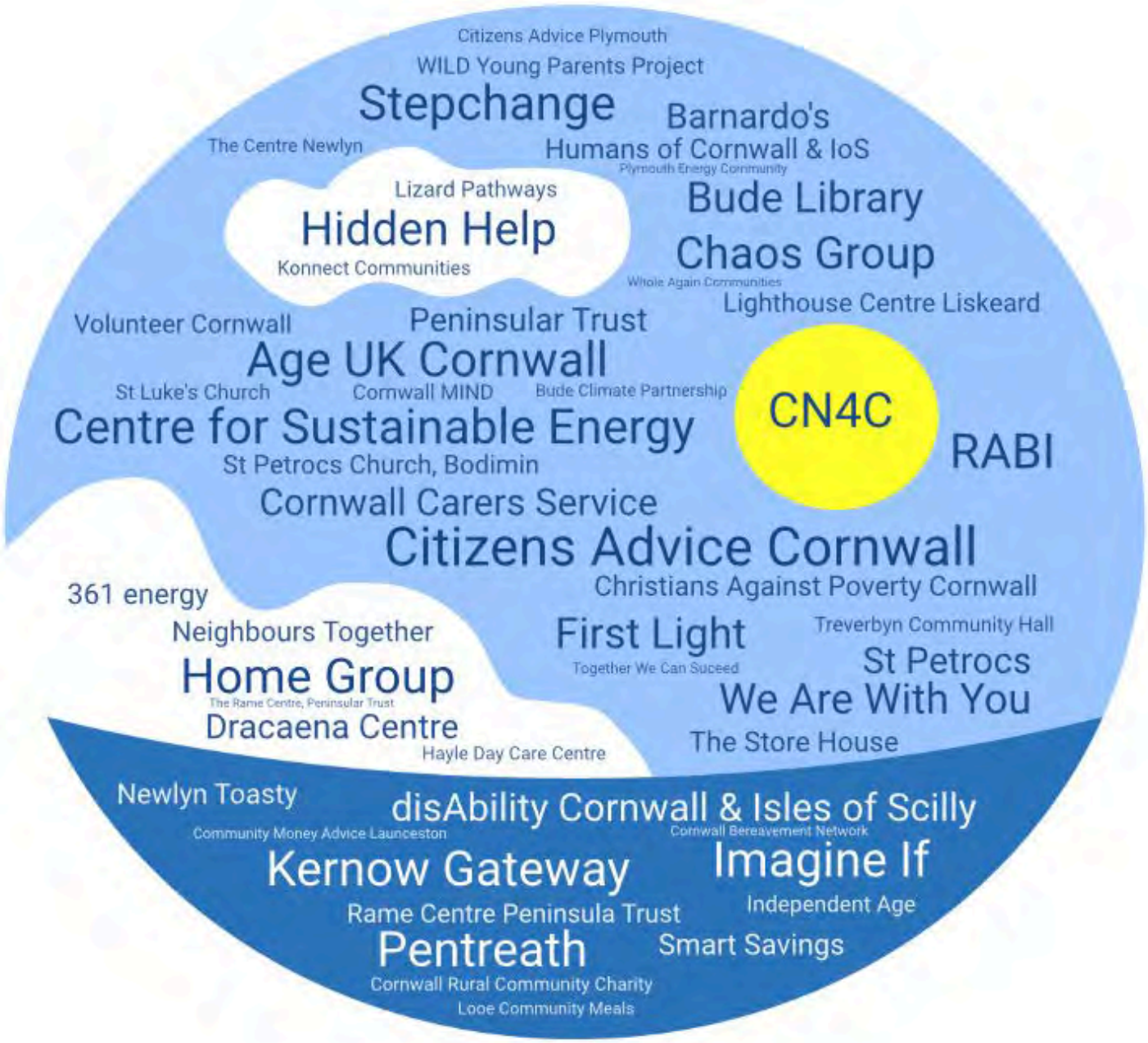
120
partner organisations

1,671
referrals received



Sector breakdown of referral sources and number of referrals received

Working in Partnership



Working in Partnership

Early Help Restormel
Nos da Kernow
Cornwall Adult Social Care
Together for Families
Cornwall Council Early Help Hub
Cornwall Council
Adult Social Care
Cornwall Council Home Solutions
Healthy Cornwall
Cornwall Fire and Rescue Service

Step into learning
Inclusion Cornwall
CSW Group – HealthWorks
Seetec Pluss
Job Centre Plus
Reed in Partnership
Re-start Employment Programme
Pluss
DWP

Launceston Primary School
Mevagissey School
Fountain Head House School
Liskeard School and Community College
Brunel Primary Academy
Penryn Primary Academy
Falmouth Primary Academy
Trevithick Learning Academy
Humphry Davy School
Bugle School

Macmillan Nurse
Cornwall 24/7 Mental Health Helpline
NHS - Respiratory
NHS
The Cove Cancer Centre
NHS Visiting Service

Truro City Council
Plymouth City Council

Working in Partnership

Hayle Foodbank
Torpoint Foodbank
Storehouse Newquay
Liskeard and Looe Foodbank
Penryn & Falmouth Food Bank
Launceston Community Larder
St Ives Foodshare
CPR Foodbank (Camborne, Pool, Redruth)
St Austell Foodbank
Camborne Community Larder
Bethel Church Food Hub Redruth
Launceston Foodbank
Callington Foodbank
Helston & Lizard Foodbank
Wadebridge Foodbank
Truro Foodbank
Turn2Us
Newquay Foodbank

Ocean Housing
Coastline
Cornwall Housing
Habinteg Housing Association
Live West

St Agnes Surgery
Julie Alexander
Mullion Health Centre
Bosvena Health
Launceston Health Centre
Social Prescribing Cornwall
Health & Wellbeing West Primary Care Network
Bodriggy Surgery
Clays Practice
North Kerrier East Primary Care Network/ Leatside Health Centre
Newquay Health Centre
The Stennack Surgery
Pool GP surgery
Veor Surgery
St Austell Health Care

Referrals

Cornwall Residential Landlords Association
Ventilation and mould services
Local ECO installers
British Gas Energy Trust
Building for Humanity
Lloyds Pharmacy Clinical Homecare
Samaritans
SSAFA
Shelter
National Energy Action
EDF Energy Fund
Happy Energy
Boilerjuice
Cornwall Wood Bank
Octopus
Steven Turner Plumbing Heating & Electrical
Energy Performance Services
Devon and Cornwall Police
South West Water
National Grid
gov.uk grants for insulation and renewable heat
National Insulation Association
Solid Wall Insulation Guarantee Agency
OVO Customer support package
Charis Park Home WHD
Helston Police Station
LEAP

Achievements

Household Support Fund: Round 4
April 2023 to March 2024

The Household Support Fund is funded by the UK Government, Department for Work and Pensions (DWP) with the aim to assist households who are facing the most difficult challenges during the cost-of-living crisis, such as rationing their heating or going without other essential needs like food and clothing. We worked closely with Cornwall Council and partners from across the voluntary and community sector in Cornwall.

£852,728
distributed to households

2,046
clients helped

62%
of the grants contributed directly to the costs of householders' energy bills of £527,600

£270,600
heating upgrades and repairs

£53,400
smaller measures distributed: heated throws, dehumidifiers, slow cookers

Funded by UK Government

Achievements

Household Support Fund: Round 4
April 2023 to March 2024

Natasha receives energy bill help and change of tariff

Natasha contacted us in early December for advice on using high heat retention storage heaters. She had just moved into a flat owned by a housing association after a long period of living in hotels as emergency accommodation. She was alarmed to discover that her first £25 meter top-up lasted less than 2 days.

She provided our adviser Claire with the model numbers of the heaters and Claire was able to provide an estimate of the running costs and advice on setting the timer for a few hours each day to reduce the amount of electricity consumed during the overnight charge. Claire explained that during cold weather, the heaters would cost more to run, as the flat would take longer to reach the target temperature.

Claire completed a Household Support Fund application for Natasha which resulted in a £200 payment towards her energy bills and an emergency heated throw to provide low-cost warmth without the worry of running down the meter credit too quickly.

A couple of days later, Claire provided a 3-way call with Natasha's energy supplier to request an in-home display for the smart meter to provide live data on the cost of the electricity being used. When checking the tariff details, it transpired that Natasha had been set up on a single rate tariff, so they requested a switch to an Economy 7 tariff which could be done remotely through the smart meter and should help to reduce her heating costs.

> "Sometimes it's hard to see things for what they are when you aren't feeling 100% and are so busy watching the bills. The work you guys do is amazing and so needed, it meant that I wasn't alone in trying to navigate my health and the cold in my new flat, so thank you again for all your support."

Claire was delighted to receive a follow-up email from Natasha, to say she had settled into her new flat and was keeping a notebook to track her electric usage, currently averaging £4 a day.

Achievements

Cornwall Energy Advice Service (Energy Redress)

Forming the core of our advice service provision, the Cornwall Energy Advice Service is delivered by four Energy Advisers/Caseworkers and three Outreach Advisers. Our graduated response is tailored to each consumer's needs and ranges from light-touch engagements over the phone and at events, intermediate advice to resolve specific issues, through to in-depth advice by phone, face-to-face at appointments or during home visits, often providing a holistic service to address multiple issues.

2,010
households supported

2,560
telephone advice calls

556
advice conversations, face-to-face at events

61
home visits

Achievements

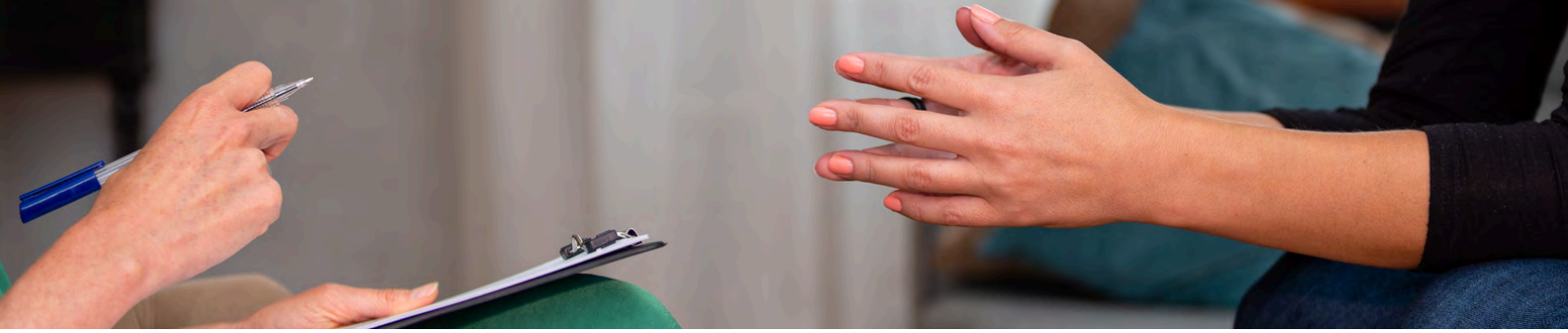
Cornwall Energy Advice Service (Energy Redress)

Multi-agency support for pensioner

Mr J, a pensioner living alone in mid Cornwall, met our Outreach Adviser, Katharine when he visited his local multi-agency hub in early November. Regularly engaging with the Home Group, a charity delivering health, social care and housing services, Mr J had been advised to speak with Katharine at the event, as he had been living without any hot water and heating on the ground floor of his home since he moved into the property three years ago. After collecting information, Katharine submitted a Household Support Fund application for Mr J to get some help towards his electricity bill, as well as funding for a heating upgrade and new immersion heater. She also issued an emergency heated throw she had with her, funded by Cornwall Community Foundation's Surviving Winter fund.

Later in the month, Katharine provided a joint home visit with the Home Group adviser to measure up for white goods. It was evident that the property was in considerable disrepair with holes in internal walls, damaged flooring, and a strong smell of damp and urine from the client's three dogs. The Home Group adviser had been working with Mr J for nearly two years, but this was the first time that she had been invited into his home, as he was keen to access help to replace his broken cooker, fridge/freezer and washing machine, as he has been relying on a camping stove and camping cool box.

Over the following weeks a multi-agency response, including a social prescriber and social worker, succeeded in making Mr J's home a more suitable environment for him to live, which included a deep clean, the much-needed heating upgrade and his hot water reinstated. A Personal Health Budget and Personal Care Plan was discussed to keep the home safe and comfortable. Mr J received £200 towards his energy bills from the Household Support Fund and following Katharine's referral to Inclusion Cornwall, he received a replacement fridge freezer and cooker to enable him to live more comfortably in the future.



Achievements

Positive Action on Health & Wellbeing (Energy Redress)

Working in partnership with **Cornwall Mind**, the project employs a Wellbeing Adviser to work alongside our team and provide additional support to clients who have a mental health challenge which is getting in the way of accessing our help to resolve an energy related issue.

900
households supported

1,071
telephone advice calls

11
face-to-face appointments

8
home visits

mind Cornwall

Achievements

Positive Action on Health & Wellbeing (Energy Redress)

Improved mental wellbeing for Sasha

Sasha was referred to me as she was experiencing high anxiety which was preventing her making calls to both her energy supplier and mortgage company. During our first meeting, it was established that life is very stressful for her on a day-to-day basis. Difficult events in her life had led her to become extremely anxious when using the phone and the idea of making a phone call to her energy supplier or mortgage company would send her into a panic. Sasha had become quite reclusive over time and rarely left the house. In debt with her energy supplier, Sasha found it almost impossible to speak to them because of the anxiety. If she managed to make a call and was then put on hold, panic took over and she would have to put the phone down. It affected her so much that she would feel panicked for the rest of the day.

We established some goals for Sasha so that she could take steps towards using the phone so that it does not feel so overwhelming, including setting aside 1 hour in the morning dedicated to phone calls and being prepared before making the call, making notes about what to say. Incorporating a breathing exercise that Sasha could use whilst she was on hold and grounding exercise to do after the call was made, helped to reduce the panic Sasha experienced.

Upon reviewing these goals during our second meeting, Sasha had been able to call both her energy supplier and mortgage company and arrange a date to call them back to sort out a payment plan. Sasha had found that making calls first thing in the morning was less overwhelming and the grounding exercise helped her to slow down and take notice of things, enabling her to be more in the moment. Sasha reported feeling more confident to talk to people on the phone and not feel so overwhelmed, and she now often doesn't think twice about making the call. Sasha has also started walking daily which has really helped her mental health, people stop and talk to her, so she is having more contact and feeling less isolated. Sasha aims to continue building her confidence to speak to her energy provider and apply for an energy grant to pay off her existing debt.

Written by Jodie Jose, Wellbeing Adviser, Cornwall MIND

Achievements

Energy Matters for Health Care (Energy Redress)

This pilot project started in December and employs an Outreach Energy Advisor to work with Respiratory and Cardiac Rehabilitation teams who are supporting people who have been recently discharged from hospital or are referred by GPs and identified as needing the specialist support services. Over the next year, our specialist energy adviser will attend the cycle of regular clinics that the Rehab Care Physiotherapists run across the whole of Cornwall, providing general energy advice and support for clients, and work to signpost attendees to the wider support CEP and our partners provide.

Improved heating for local man with respiratory condition

Adam was referred to Tatia by the West Cornwall NHS Respiratory team as he has acute heart and respiratory conditions and is reliant on a solid fuel central heating system. His referrer identified that maintaining the open fire is now difficult for Adam, as he also has mobility issues and the open fire is exacerbating his COPD.

Tatia provided a home visit for Adam where she completed an application for the Household Support Fund, which resulted in a £180 payment towards his energy costs and a heated throw to provide additional comfort for him.

Adam receives Pension Credit and his home is rated as EPC G, so we are optimistic that there is an opportunity for him to access ECO funding to raise the EPC by two bands through insulation and a heating upgrade. We have passed his details to a local ECO installer.

Tatia did not see any damp or mould and Adam explained that having his gutters cleaned had resolved his previous issue with damp. Tatia stressed the need for Adam to keep his home heated to a healthy temperature and provided tips on small behavioural changes to save energy.

Adam uses an oxygen machine that will only maintain charge for two hours, so Tatia recommended that he contacts his energy supplier to be added to their Priority Service Register so that they can provide additional help in the case of a prolonged power cut.

Achievements

Warm Homes Discount Industry Initiative

Our on-going partnership with **Cornwall Council** and **OVO Energy** enables us to deliver virtual home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation. A range of measures are also funded, and where feasible we combine funding through this scheme with the other funding streams noted above to ensure upgrades to heating systems are completed with no need for the household to contribute.

250
clients were supported with in-depth advice

£179,000
spent on heating repairs, servicing and upgrades, insulation, draughtproofing, heated throws and DIY draftproofing and insulation materials

Renewable heating and insulation improved for young family

Sam contacted us in July 2023 as he was looking for grants to improve the heating and insulation of the ex-housing association property he had recently purchased with his partner. The couple had a young child and were expecting to welcome a new baby into their new home soon. The couple qualified for ECO funding, so we made a referral to a local installer who removed their old Economy 7 storage heaters, replacing them with an air source heat pump.

The cavity wall insulation had failed, so using WHDii funding, we arranged for its replacement with bonded bead insulation, as it could not be rectified alongside the ECO funded work. The loft insulation loft was also topped-up. We also helped Sam to access a £300 payment towards his energy bills from the Household Support Fund.

Achievements

Healthy Homes, Healthy People

Delivered in partnership with **Warm Wales**, Cornish households are receiving help to enjoy warmer, safer homes thanks to a project sponsored by the gas network provider **Wales & West Utilities** (the mains gas network provider in Cornwall) and managed by **Warm Wales CIC**.

Our Community Energy Champion delivers energy advice and support in hard-to-reach communities; the assistance provided by Healthy Homes Happy People, includes help to review energy tariffs, as well as applying for grants for heating upgrades, insulation, and support to reduce energy debt and signposting to unclaimed benefits. We are also able to provide free carbon monoxide alarms to qualifying households and make referrals for the installation of free smoke alarms and home fire safety checks by **Cornwall Fire & Rescue Service**.

228
clients assisted

£131,263
for these clients was secured in the form of fuel vouchers, energy bill payments, heated throws, heating repairs/ replacement and the supply of oil, using funding from a variety of sources, including the projects described elsewhere in this report.

Achievements

Healthy Homes, Healthy People

Improved heating for clinically vulnerable couple living on a boat

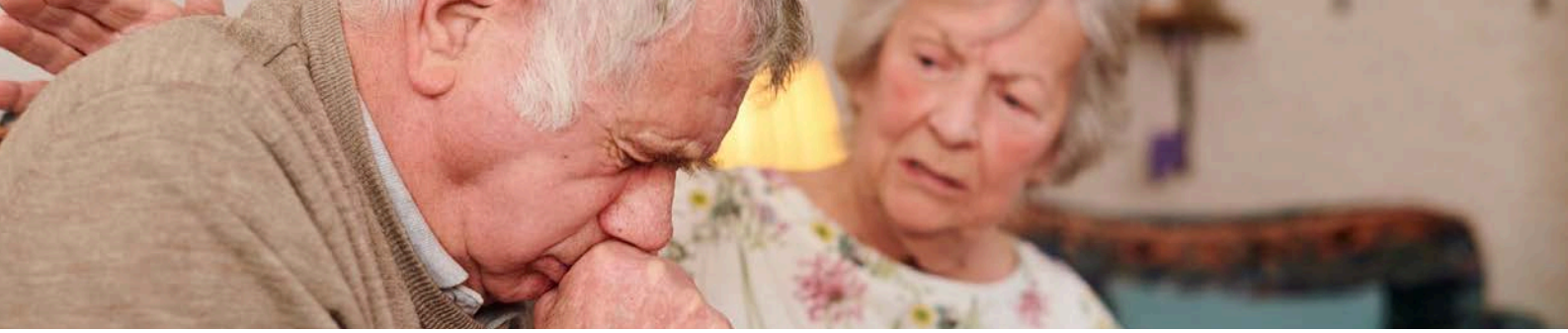
Charlie and his partner were living on a boat in a rural area. He contacted our adviser, Amy, over the cold winter period in the days before Christmas; he had no heating and hot water because his LPG condensing boiler was no longer working to provide heat or hot water. Charlie was reliant on collecting free wood for his secondary heat source, a wood burner, but this was dependent on him being well enough to do so. He was now sleeping in his living room area closer to the wood burner.

All relevant benefits were in place, but Charlie was struggling financially due to costs associated with his health, hospital stays, and regular trips to the nearest hospital. Charlie and his partner were unable to pay for the boiler to be repaired or purchase wood to use in the wood burner.

Charlie was extremely clinically vulnerable with ongoing treatment and operations. The hospital was reluctant to discharge him to his home again, without the ability to be warm or have hot water to support recovery, and this was making him very anxious.

We completed an application to the Household Support Fund, and gained some ID, to speed up the verification process. We issued an urgent £200 voucher to enable Charlie to purchase wood to alleviate the immediate need for warmth over the Christmas holiday period, allowing him to be at home with his partner for Christmas.

We arranged for his boiler to be repaired and serviced as soon as possible, given the Christmas period to re-instate his heating and hot water. We also ensured the boat had a working Carbon Monoxide detector and smoke alarm to ensure their ongoing safety and wellbeing.



Achievements

National Grid Energy Distribution's (NGED) Priority Services Register

Delivered in partnership with **Plymouth Energy Community**, we identify consumers eligible to go on to the NGED Priority Services Register (and deliver in-depth advice as part of this support package). We also take referrals from the **Centre for Sustainable Energy** who provide follow-up energy advice to households who have recently been put on the Priority Service Register. Where a household is identified as needing more in-depth support, we carry out home visits and provide in-person support.

148
vulnerable householders added to NGED's Priority Services Register

519
householders given advice

Energy Outreach Project (Citizens Advice)

Our team of Energy Champions, who are all trained energy advisers, have worked to identify vulnerable consumers across Cornwall and have provided them with packages of guidance on how to access schemes to help them stay warm and lower energy bills.

479
consumers reached with face-to-face support (against target of 400)

Achievements

Cornwall Community Foundation Surviving Winter fund

On behalf of the **Cornwall Community Foundation**, we have acted as a small grants distributor for monies they have made available as part of their **Surviving Winter** programme and additional funding for households in crisis. This has enabled us to give heated throws to vulnerable clients, many of which were engaged through our outreach activities at community hubs and other community venues. The heated blankets provide a low-cost option to help keep people warm.

Achievements

Greener GP Practices in Cornwall

Working with **Volunteer Cornwall**'s Primary Care Climate and Health Resilience team, we have delivered full energy audits to 21 GP surgeries across Cornwall.

The reviews have looked at all aspects of the practices' operations and have made a series of recommendations to help them save energy and money, allowing them to make plans to futureproof their buildings.

nearly half
the practices were found to be using Economy 7 meters, but most were no longer using storage heaters, needlessly paying higher daytime rates for electricity.

£59,418
of immediate savings were identified through securing better tariffs

41%
reduction of energy costs could be achieved

254 tonnes
of CO_2e will be saved if all the recommendations are implemented

Achievements

Greener GP Practices in Cornwall

Our audits showed that 100% of the practices we visited need to:

- secure a competitive, renewable energy tariff;
- install LED lighting throughout the building and fit them with Passive Infra-Red (PIR);
- upgrade their insulation and apply draught proofing measures;
- invest in solar panels and heat pumps.

Many had air conditioning units used for summer cooling, but had not thought about how they could be used for heating in the winter. We proposed that they experimented to see if switching to the A/C heating mode would allow them to switch off fossil fuel powered boilers.

The expert advice report they have received are encouraging the practices to start making positive choices.

Achievements

The Far South West Retrofit Consortium

A partnership led by **Plymouth Energy Community**, and involving **Tamar Energy Community**, **361 Energy**, **South Dartmoor Community Energy**, **Exeter Community Energy**, supported by **Cornwall Council**, **Devon County Council** & **Plymouth City Council**.

Our collaboration, which covers the whole of Devon and Cornwall is funded by the **Department of Energy Security and Net Zero**, and the **South West Net Zero Hub**, delivering the **Local Energy Advice Demonstrator (LEAD)**.

As energy advice providers, we are exploring new ways to engage with householders to help them plan for energy efficiency improvements to their home. The project is allowing us to test new approaches for the provision of whole home assessments that will lead to retrofit upgrades; this includes helping homeowners to plan for and install renewable energy technologies, including heat pumps, solar PV and battery systems, in addition to fabric improvements such as improved insulation. Through the project, we are able to offer free home visits that lead to in-depth reports. We are looking at new ways to engage with householders and connect them with our advice services, especially middle-income households who do not have significant savings to invest, but do not qualify for grants and subsidies.

This service is fully-funded by the South West Net Zero Hub.

South West NET ZERO HUB

Department for Energy Security & Net Zero

Achievements

The Far South West Retrofit Consortium

Innovative solution for solar PV in rural conversation area

Faced with increasingly high energy bills and the reliance on expensive forms of fossil fuel heating due to being off the mains gas network, this family of five contacted us to explore sustainable, low carbon energy-efficient solutions for their home.

Following our initial free home visit, the family decided upon a retrofit assessment to be carried out, as their pre-1900 3-bedroom cottage is situated in a conservation area and, whilst the cottage is not a listed building, neighbouring properties are, so it was anticipated that planning permission for solar PV may have proved difficult for installation on the south-facing roof. The EPC rating score was F21 and the family's energy use was an estimated 244kWh/m².

A comprehensive retrofit plan was presented to the family that included an air-to-water heat pump to replace their existing bottled-LPG condensing combi boiler (for heating and hot water) and an innovate solution for sustainable electricity generation via solar PV was found by ground-mounting the solar PV in the cottage's rear garden. We helped the family find a trusted installer to carry out the works, which included internal wall insulation and increased loft insulation.

Upon our follow-up visit, the family's cottage now boasts a significantly improved EPC score of B83, with energy use estimated at 82kWh/m², together with a predicted annual carbon reduction: from 4.2t/annum to 1.2t/annum. The family are now enjoying being warmer and more comfortable in their home, with significantly reduced energy bills.

> "We were pleasantly surprised by the extent of the work and the impact that it has had on our EPC rating and subsequent fuel bills. We were impressed by how straightforward the process was from start to finish, and how responsive both the energy advice team and the contractors were. The contractors were receptive to our concerns about affecting the aesthetics of the property both inside and out, and willing to be pragmatic and flexible to our specific needs, given the age of the property and it being in a conservation area. The contractors were careful not to be too disruptive whilst undertaking the work and we were very pleased with the overall outcome."

Achievements

Resilient Bude

Funded by the **National Lottery's Climate Action Fund**, the **Bude Climate Partnership** are delivering a 5-year project addressing the growing impacts of climate change on the north Cornwall coast. The coastline is especially vulnerable to Atlantic storms and rising sea levels. As a member of the partnership, CEP's Low Carbon Energy Adviser has been engaging with residents and businesses about ways to reduce their carbon emissions and start the transition to low carbon technologies.

Holiday cottages benefit from power storage upgrade

Hilton Farm Holidays is a small, family-run complex of self-catering cottages near Bude. Whilst already boasting two arrays to the site, the owners have an ambition to enhance their green credentials not only for the remaining cottages, but to enhance their existing system with a power storage upgrade that would help futureproof their home from increasing and volatile energy rising costs.

The upgrade was designed via a Q.Cells 4.6kW hybrid inverter and a 6.86kWh expandable to 20.58kWh battery pack if and when required. An AC hybrid storage system is particularly suitable for upgrading existing solar systems.

> We are extremely happy with the solar PV installation by Cambridge Solar. During the enquiry stage of the installation, staff were always very helpful and professional, producing an informative and well-presented proposal to allow us to benefit from further savings to the existing system in place. We have already put in place a further array for 2024 to another of our holiday cottages.

Working together with BUDE CLIMATE PARTNERSHIP www.budeclimate.org

COMMUNITY FUND

The Future

The year ahead

We plan to continue to build on the work we are achieving through the various projects we have described in this report, by securing more funding and actively developing our partnerships and collaborations.

Cornwall Low Carbon Energy Advice Network

We were delighted to be awarded funding from the **National Lottery Community Fund's Climate Action Fund**. The project is a collaboration with the **Cornwall Climate Action Network**, starting in May 2024 and running for four years. It allows us to expand our team of low carbon energy advisers, who will be working with climate action and community energy groups all across Cornwall, to reach out to their communities and promote the uptake of low carbon technologies.

The Future

The year ahead (cont.)

Retrofit advice services
Building on the learning we get from the Local Energy Advice Demonstrator (LEAD) project, working with our colleagues in Devon, we will continue to develop new ways to help householders to take action to improve the energy efficiency of their properties. 'Your Future Home' is our work theme that is testing new ways to engage with people on planning for the move to improved thermal efficiency and decarbonising their home heating systems. We are particularly keen to develop ways to engage with households that don't qualify for the grants and support mechanisms that often are targeted to lower income householders.

Business energy advice
We recognise that many smaller businesses are overlooked when the calls to move to low carbon technologies are announced. With the focus on 'Net Zero' targets, many of Cornwall's small business owners want to respond, but need advice and guidance on ways to make the change, but also keep their businesses thriving. We are developing new services to support this sector that also includes support for community halls and other spaces, including church buildings that provide essential facilities to enable in their communities.

Public Benefit

The trustees consider that the information above shows that the charity is acting in the spirit of, and in accordance with its charitable objects. The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Related parties
The charity has a wholly owned subsidiary, Community Energy Plus (Trading) Limited; the trading company is currently dormant.

Risk Management

Trustee responsibility
The trustees accept that they are the body ultimately responsible for the conduct of the charity and have a duty to ensure that all major risks are assessed, and that appropriate policies and procedures are in place to minimise risks and to respond to unforeseen events.

Risk identification process
A risk assessment matrix is maintained and reviewed on a regular basis. The matrix consists of five subject headings in accordance with Charity Commission guidance:

- Governance and Management risk
- Operational risk
- Financial risk
- Environment/external factors
- Compliance risk

The matrix includes an assessment of the likelihood and severity of the risks being considered, and steps recommended to mitigate and control the impacts of those risks.

Public Benefit

Risk Management (cont.)

Risk assessment statement
The trustees consider that through the above procedure they have taken all reasonable steps to identify major risks and confirm that control systems have been established to mitigate those risks.

Recruitment and induction of trustees
Trustees are selected to bring a wide range of experience and knowledge from across the fields of energy efficiency, fuel poverty, renewable energy, social and private sector housing, local government, finance, health, community engagement, marketing, and business.

If a trustee resigns, or the board consider that additional experience, knowledge, and skills are required the position is notified and advertised across a broad range of formal and informal networks.

New and existing trustees are issued with a pack which includes the governing documents, contact details, organisational charts, minutes and agendas of previous meetings and Charity Commission guidance documents.

Financial information and review of the year
The charity continues to produce internal management and statutory accounts for presentation to our accountants, RRL, and the Board of Trustees maintains its overseeing brief of the charity's financial performance.

The trustees consider that these arrangements have ensured that timely and accurate financial information has been made available to the trustees and management, thereby facilitating informed discussion and decisions that have ensured the financial strength and future of the charity. In addition, the trustees consider that the year's annual report presents an informative account of the charity's financial performance.

Public Benefit

Reserves Policy

Why the charity needs reserves:
The charity needs reserves to ensure the smooth running of its projects and to protect against risks.

Cash flow: The charity currently administers grant aid on a mixed basis. The majority of this is on a cost first basis, that is, it must show to the funding body that contractors have been reimbursed before it can claim the funds due. An ever-decreasing proportion of it is represented by funding in advance.

Meeting charitable objects: The funding environment is changing all the time and challenges our ability to maintain awareness of all opportunities that the charity could capitalise on. The charity manages these funding sources in such a way that its own objects and priorities are met, and provision is made for periods of low activity when no direct funding is available.

Retaining staff: Staff remain the charity's greatest asset. Community Energy Plus is keen to retain staff and their skills by making investments in the training and continued professional development of its staff along with maintaining concern for their welfare. As operating conditions change, it is necessary to regularly review staffing levels, their attached costs, and consequent reserve thresholds required.

Employment legislation: Retention of staff also represents a risk. Despite the short or fixed term nature of the funding, staff retention is high and many project staff have moved successfully moved from one funded project to the next. Therefore, in accordance with employment legislation most staff enjoy permanent contracts. Since project funding cannot be expected to provide a contingency for redundancy, this provision for this in made in our general reserve.

Public Benefit

Reserves Policy (cont.)

Range of free reserves
The trustees have set a range of free reserves that it believes it is prudent to operate within. The thresholds are a minimum: £120,000, and a maximum: £300,000.

Taking the above points into consideration, the risk assessment undertaken and the current operating environment, the charity has concluded that no adjustment to reserve levels is necessary this year.

Fundraising performance

In the last year, the charity has done a small amount of raising funds directly from the public, through our Cold Homes Relief Fund for Cornwall and Carbon Balancing campaigns.

Most of the charity's funding is derived from public and private sector bodies for the administration of projects and programmes.

Auditors

A resolution proposing that RRL be reappointed as auditors will be put to the Annual General Meeting.

Public Benefit

Statement of Trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the group and company and of the net incoming or outgoing resources for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the group and the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and company and to prevent and detect fraud and other irregularities.

Public Benefit

Statement of disclosure to auditor

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the steps that they ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Trustees

Suite C, Milestone House
Glenthorne Court
Threemilestone
Truro, TR4 9NY

N Hartwell
Chair of Trustees
25 November 2024

Independent Auditors' Report

to the members of Community Energy Plus (Limited by Guarantee)

Opinion

We have audited the financial statements of Community Energy Plus (Limited by Guarantee) (the 'charitable company') for the year ended 31 March 2024 which comprise of the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of the incoming resources and application 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; 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 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.

Independent Auditors' Report

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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.

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 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.

Independent Auditors' Report

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 trustees' annual report incorporating the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' 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 by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

- the charitable company's financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit; or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Independent Auditors' Report

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 17 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Independent Auditors' Report

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations that were most significant were those that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, and compliance with the Charities Statement of Recommended Practice. In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These include health and safety regulations, safeguarding regulations and GDPR.

The specific procedures for this engagement and the extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Review of the disclosures in the financial statements and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for potential bias.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Independent Auditors' Report

Our audit approach also considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud being in respect of cut off and completion risk around revenue recognition. Under ISA (UK) we are also required to undertake procedures to respond to the risk of management override of controls. Our procedures included the following:

- Undertaking transactional testing on revenue including earmarking;
- Performing cut off testing on income;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business;
- Reviewing estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Independent Auditors' Report

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RRL LLP

Josh Stevens ACA (Senior Statutory Auditor)
For and on behalf of RRL LLP
Chartered Accountants
Statutory Auditors
Peat House
Newham Road
TRURO
TR1 2DP

9/12/2024

Statement of financial activities

(incorporating income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	**2024 Total funds £**	2023 Total funds £
Income from:					
Donations and legacies	*4*	300	-	**300**	-
Charitable activities	*5*	142,775	1,657,601	**1,800,376**	2,203,150
Investment income	*6*	1,245	-	**1,245**	880
Total income		144,320	1,657,601	**1,801,921**	2,204,030
Expenditure on:					
Charitable activities	*7*	196,735	1,483,353	**1,680,088**	2,147,239
Total expenditure	*9*	196,735	1,483,353	**1,680,088**	2,147,239
Net (expenditure)/income for the year		(52,415)	174,248	**121,833**	56,791
Transfers		-	-	-	-
Net movement in funds		(52,415)	174,248	**121,833**	56,791
Total funds brought forward		350,507	52,284	**402,791**	346,000
Total funds carried forward		298,092	226,532	**524,624**	402,791

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance sheet

As at 31 March 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	*11*		-		1,875
Investments	*12*		**1**		1
Total fixed assets			**1**		1,876
Current assets					
Debtors	*13*	**153,501**		130,551	
Cash at bank and in hand		**465,142**		434,227	
Total current assets		**618,643**		564,778	
Creditors: amounts falling due within one year	*14*	**(94,020)**		(163,863)	
Net current assets			**524,623**		400,915
Net assets	*18*		**524,624**		402,791
Funds of the charity:					
Restricted funds	*16*		**226,532**		52,284
Unrestricted funds					
Unrestricted general reserves	*17*	**298,092**		350,507	
			298,092		350,507
Total charity funds			**524,624**		402,791

The financial statements were approved by the Trustees on 6 NOV 2024.

N Hartwell

N Hartwell
Trustee

Company registration no. 03533571

Cash flow statement

For the year ended 31 March 2024

	Notes	**2024**	2023
		£	£
Cash flows from operating activities			
Cash generated from operations	*21*	**30,915**	(18,602)
Change in cash and cash equivalents in the reporting period		**30,915**	(18,602)
Cash and cash equivalents at 1 April 2023		**434,227**	452,829
Cash and cash equivalents at 31 March 2024		**465,142**	434,227

Notes

forming part of the financial statements

1. Accounting policies

Charity information

Community Energy Plus (Limited by Guarantee) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Suite C, Milestone House, Glenthorne Court, Truro Business Park, Threemilestone, TRURO, Cornwall, TR4 9NY.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes

forming part of the financial statements

1. Accounting policies (continued)

1.3 Charitable funds

Unrestricted funds are donations and other incoming resources received or generated for general charitable purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund, together with a fair allocation of overheads and support costs.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Intangible income is not included unless it represents goods or services which would otherwise be purchased.

Income from trading activities is recognised as earned (as the related goods and services are provided).

Investment income is recognised on a receivable basis.

Notes

forming part of the financial statements

1. Accounting policies (continued)

1.3 Incoming resources (continued)

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions it is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when performance related grants are received in advance of the activity to which they relate.

1.5 Resources expended

Expenditure is included on an accruals basis. The irrecoverable element of VAT is included with the expense to which it relates. Expenditure is recognised when a liability is incurred.

Governance costs represent the cost of relevant staff, meeting expenses and accountancy fees.

The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned to activities in furtherance of the objects of the charity. Shared staff costs and office costs are apportioned on the basis of the estimated usage by each cost centre of services provided.

Notes

forming part of the financial statements

1. Accounting policies (continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	4 years
Computer equipment	3 – 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes

forming part of the financial statements

1. Accounting policies (continued)

1.9 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Notes

forming part of the financial statements

1. Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Notes

forming part of the financial statements

1. Accounting policies (continued)

1.10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.11 Employee benefits

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

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

1.12 Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The amount charged to the statement of financial activities represents the contributions payable to the scheme in respect of the accounting period.

1.13 Operating leases

Rental charges are charged in the statement of financial activities on a straight line basis over the life of the lease.

Notes

forming part of the financial statements

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Prior year statement of financial activities (incorporating income and expenditure account)

Notes

forming part of the financial statements

3. Prior year statement of financial activities (incorporating income and expenditure account)

	Unrestricted funds £	Restricted funds £	2023 Total funds £
Income from:			
Charitable activities	162,357	2,040,793	**2,203,150**
Investment income	880	-	**880**
Total income	163,237	2,040,793	**2,204,030**
Expenditure on:			
Charitable activities	95,920	2,051,319	**2,147,239**
Total expenditure	95,920	2,051,319	**2,147,239**
Net income/(expenditure) for the year	67,317	(10,526)	**56,791**
Transfers	-	-	**-**
Net movement in funds	67,317	(10,526)	**56,791**
Total funds brought forward	283,190	62,810	**346,000**
Total funds carried forward	350,507	52,284	**402,791**

Notes

forming part of the financial statements

4. Donations and legacies

	2024	2023
	£	£
Donations	300	-

Notes

forming part of the financial statements

5. Income from charitable activities

	Unrestricted £	Restricted £	**2024 Total £**	2023 Total £
Centre for Sustainable Energy (CSE)/National Grid Power Up	-	-	**-**	2,056
CEP Winter Fuel Campaign	1,687	-	**1,687**	4,231
Cold Homes Relief Fund	-	28,431	**28,431**	24,340
Community Power Cornwall	80	-	**80**	80
Cornwall Council Home Upgrade Scheme	-	45,000	**45,000**	-
Cornwall Council Household Support Fund	63,636	936,650	**1,000,286**	1,134,751
Cornwall Council MEES Compliance	-	-	**-**	2,417
Cornwall Energy Advice Service	-	249,170	**249,170**	197,291
Cornwall Local Support Grant	-	-	**-**	5,499
COVID CEV Welfare Grant	-	-	**-**	156,946
Energy Matters for Health	-	15,220	**15,220**	-
Energy Outreach Project	-	14,847	**14,847**	14,834
Landlord Liaison	1,887	-	**1,887**	56,221
LEAD - Far South West Retrofit Consortium	-	57,451	**57,451**	-
M&S	-	20,000	**20,000**	-
Net Zero WREN	-	-	**-**	38,640
PEC National Grid	36,530	-	**36,530**	25,000
Positive Action for Health & Wellbeing	-	76,757	**76,757**	-
Positive Mental Health Advice	-	7,649	**7,649**	152,043
Resilient Bude	-	14,688	**14,688**	5,585
Sustainable Homes Advice Service	-	5,304	**5,304**	67,731
Warm Homes Discount Industry Initiative	-	186,434	**186,434**	276,101
Warm Wales, Healthy Homes Health People	26,581	-	**26,581**	26,826
Warmer Tenants Advice service	-	-	**-**	2,255
Winter Warmth Boxes	-	-	**-**	6,002
Other earned income	12,374	-	**12,374**	3,301
	142,775	1,657,601	**1,800,376**	2,203,150

Notes

forming part of the financial statements

The purpose of each fund is as follows:

Centre for Sustainable Energy (CSE)/National Grid Power Up: Follow up energy advice home visits for households on National Grid's Priority Service Register and identified as needing advice and support.

CEP Winter Fuel Campaign: Donations to support the general work of CEP.

Cold Homes Relief Fund: Funding from Cornwall Council to continue providing advice and grants for heating measures to households with someone who was classed as Clinically Extremely Vulnerable (CEV) or is otherwise vulnerable. A continuation of the previous COVID CEV Welfare Grant programme.

Community Power Cornwall: Support for the development of community-owned renewable energy projects and cooperatives.

Cornwall Council Home Upgrade Scheme Round 2: The Home Upgrade Grant (HUG) Scheme is a grant-funded energy efficiency scheme from the Government. The scheme is for homes that do not use mains gas as their primary heat source. It aims to improve the property's energy performance rating with a range of energy-saving measures. CEP provide referrals into the scheme and are supporting community outreach efforts to promote the programme.

Cornwall Council Household Support Fund 3 (2021/22), 4 (2022/23) & 5 (2023/24): Targeted assistance for households struggling with the cost-of-living crisis, with funding from the Department of Work & Pensions. Distribution of grants for energy bills, pre-payment meter top-ups and provision of fuel for eligible households. Additional measures including support for heating system repairs and upgrades to ensure households have access to affordable warmth.

forming part of the financial statements

Cornwall Council Minimum Energy Efficiency Standard (MEES) Compliance & Landlord Liaison programme: In partnership with Cornwall Council provision of Advice and guidance for private landlords on achieving improvements to their rental properties to meet their obligation to achieve MEE standard.

Cornwall Energy Advice Service 2: Funded by the Energy Industry Voluntary Redress Scheme, this second round of funding running from September 2022 to August 24 provides the backbone of our energy advice provision, enabling our Energy Advisors and Caseworkers to provide a broad range of energy advice services. Our Outreach team are tasked to reach out across the whole of Cornwall to ensure we contact hard-to-reach individuals and communities.

Cornwall Local Support Grant: Funded by Cornwall Council, grants for upgrades to heating systems.

COVID CEV Welfare Grant & Cold Homes Relief Fund: Funding from Cornwall Council to continue advice and grants for heating measures to households with someone who was classed as Clinically Extremely Vulnerable (CEV) or otherwise vulnerable.

Energy Matters for Health: a one-year Energy Redress funded project working with Respiratory and Cardiac Rehabilitation Physiotherapy teams, supporting patients that have been discharged from hospital care.

Energy Outreach Project 2023/24 (formerly the Big Energy Saving Network): Four Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about energy consumption, tariffs and energy efficiency.

Landlord Liaison: In partnership with Cornwall Council Private Sector Housing team, provision of advice and guidance for private landlords to support them achieving improvements to their rental properties to meet their obligation under the Minimum Energy Efficiency Standard.

Notes

forming part of the financial statements

Local Energy Advice Demonstrator (LEAD) – Far South West Retrofit Consortium: Funding from the Department of Energy Security and Net Zero, and the South West Net Zero Hub. A collaboration of six energy advice organisations across Devon & Cornwall exploring opportunities to deliver energy efficiency retrofit advice and planning services to a wide range of housing types.

M&S: Funding to support fuel poverty alleviation in areas around M&S stores in the west of Cornwall; including work to address damp and mould issues.

Net Zero WREN: Western Power Distribution funded research and innovation project led by Wadebridge Renewable Energy Network (WREN) to investigate the challenges of a community moving to net zero, and in the transition ensure no-one is 'left behind' due to vulnerability.

Plymouth Energy Community (PEC) National Grid: Partnership with Plymouth Energy Community identifying consumers eligible to go on National Grid's Priority Services Register and delivering in-depth advice.

Positive Action for Health & Wellbeing (2023-25): Further funding to continue our partnership with Cornwall MIND, delivering energy advice to households where poor mental health create barriers to addressing energy billing issues.

Positive Mental Health Advice (2021-23): An Energy Industry Voluntary Redress Scheme funded project, working in partnership with Cornwall MIND. The project aims to work with energy consumers where poor mental health is a barrier to addressing difficulties with energy bills.

Resilient Bude: Bude Climate Partnership project funded by National Lottery Climate Action Fund, that for CEP's workstream funds a Low Carbon Energy Adviser to provide advice and guidance on renewables and energy efficiency.

Notes

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Sustainable Homes Advice Service: An Energy Industry Voluntary Redress Scheme funded project to advise homeowners who want to make the transition to low carbon technologies. Provision of advice and in-home surveys reviewing the suitability of technologies such as heat pumps, domestic storage, and generation.

Warm Homes Discount Industry Initiative (Year 13, 2023-24): Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

Warm Wales, Healthy Homes Healthy People: Partnership with Warm Wales, with funding from Wales & West Utility (the mains gas network provider in Cornwall) for a dedicated Community Energy Champion to deliver door-to-door energy advice and support in hard-to-reach communities.

Warmer Tenants Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this project provides specialist energy advice to tenants in the private rental sector and to landlords requiring support to meet the Minimum Energy Efficiency Standard.

Winter Warmth Boxes: Provision of emergency support for households struggling with energy affordability, supported by grants from Cornwall Community Foundation and Helston Town Council.

Notes

forming part of the financial statements

Additional note:

Cornwall Community Foundation Surviving Winter and Crisis Funds
On behalf of the Cornwall Community Foundation, we have acted as a small grants distributor for monies they have made available as part of their Surviving Winter programme and additional funding for households in crisis.

Furniss Charity, Truro City Council
On behalf of Truro City Council, we distributed fuel assistance to residents living in the city, from referrals made by local Councillors. Originally the Charity funded the supply of coal over the winter, so most beneficiaries received a low CO2 smokeless coal substitute, as well as advice on energy costs.

Income from government grants for the year totalled £1,102,733 (2023: £1,244,422).

Notes

forming part of the financial statements

6. Investment income

	2024 £	2023 £
Bank interest receivable	**1,245**	880

7. Charitable expenditure

	Unrestricted £	Restricted £	2024 **Total £**	2023 Total £
Direct project salaries and costs	237,096	1,483,353	**1,720,449**	2,189,641
Salaries and recruitment	56,235	-	**56,235**	33,038
Mileage and travel costs	1,257	-	**1,257**	172
Premises costs	10,783	-	**10,783**	13,313
Insurance	4,815	-	**4,815**	3,021
Postage, stationery and consumables	2,676	-	**2,676**	4,215
Telephones	3,459	-	**3,459**	4,456
Computer and IT costs	18,892	-	**18,892**	22,048
Subscriptions and licences	1,398	-	**1,398**	523
Other office costs	9,130	-	**9,130**	1,419
Professional and accountancy fees	8,311	-	**8,311**	15,720
Bank charges	147	-	**147**	172
Irrecoverable VAT	9,009	-	**9,009**	6,933
Sundry expenses	-	-	**-**	14
Governance costs (Note 8)	9,127	-	**9,127**	8,700
Project overhead absorption	(175,600)	-	**(175,600)**	(156,146)
Total charitable expenditure	196,735	1,483,353	**1,680,088**	2,147,239

Notes

forming part of the financial statements

8. Governance costs

	2024	2023
	£	£
Accountancy/Audit	**4,150**	4,000
Salaries	**4,977**	4,700
	9,127	8,700

9. Total expenditure

	2024	2023
	£	£
Total expenditure includes:		
Operating lease rentals	**13,642**	9,750
Depreciation	**1,875**	2,500

	2024	2023
	£	£
Staff costs:		
Wages and salaries	**565,488**	465,556
Social security costs	**43,370**	34,286
Other pension costs	**10,212**	8,590
	619,070	508,432

	2024	2023
The average number of full time equivalent persons employed during the year was as follows:	**24**	21

No employee received remuneration of £60,000 or more.

The total remuneration benefits of key management personnel for the year was £67,677 (2023: £63,981).

Notes

forming part of the financial statements

Pension Scheme

The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £10,212 (2023: £8,590). There were outstanding contributions of £2,742 (2023: £2,208) at the year end.

10. Related party transactions

The trustees who are also directors of the company received no remuneration in the year (2023: £Nil).

11. Tangible assets

	Furniture, fittings and equipment £	IT equipment £	Total £
Cost			
Balance at 1 April 2023	1,487	11,044	12,531
Disposals	-	(1,044)	(1,044)
Balance at 31 March 2024	1,487	10,000	11,487
Depreciation			
Balance at 1 April 2023	1,487	9,169	10,656
Charge for the year	-	1,875	1,875
Released on disposal	-	(1,044)	(1,044)
Balance at 31 March 2024	1,487	10,000	11,487
Net book value			
At 31 March 2024	**-**	**-**	**-**
At 31 March 2023	-	1,875	1,875

Notes

forming part of the financial statements

12. Investments

	£
Investment in subsidiary undertaking at cost:	
As at 31 March 2024 and 2023	**1**

The company holds the entire issued share capital of Community Energy Plus (Trading) Ltd, a company registered in England and Wales. The principal activity of the company is to develop an e-commerce website. It intends to capitalise on the parent company's credentials in renewables and energy efficiency by developing retail opportunities in this field. The company is currently dormant.

13. Debtors

	2024 £	2023 £
Trade debtors	**45,252**	42,274
Prepayments and accrued income	**108,249**	88,277
	153,501	130,551

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	**42,112**	**25,072**
Other creditors including tax and social security	**38,059**	**19,305**
Accruals and deferred income (note 15)	**13,849**	**119,486**
	94,020	**163,863**

Notes

forming part of the financial statements

15. Deferred income

	2024 £	2023 £
Grants received in advance		
Balance at 1 April 2023	**96,397**	**370,812**
Amount released to income	**(434,216)**	**(1,155,565)**
Amount deferred in year	**486,292**	**881,150**
Balance as at 31 March 2024	**148,473**	**96,397**

16. Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	**Carried forward £**
Big Energy Saving Network	-	14,847	14,847	-	-
Big Lottery Energy Wise	1,875	-	1,875	-	-
Cold Homes Relief	2,001	28,431	30,432	-	-
Cornwall Council Home Upgrade Grant	-	45,000	45,000	-	-
Cornwall Council Household Support	45,646	779,232	775,764	-	**49,114**
Cornwall Energy Advice Service	-	249,170	249,170	-	-
Energy Matters for Health Care	-	15,220	15,220	-	-
LEAD Far South West Retrofit PEC	-	57,451	57,451	-	-
Positive Action for Health and Wellbeing	-	76,757	76,757	-	-
Positive Mental Health Advice	-	7,649	7,649	-	-
Resilient Bude	2,762	14,688	17,450	-	-
Sustainable Homes Advice Service	-	5,304	5,304	-	-
Warm Homes Discount Industry	-	186,434	186,434	-	-
	52,284	1,480,183	1,483,353	-	**49,114**

Notes

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16. Restricted funds (continued)

The purpose of each fund is as follows:

Big Energy Saving Network 2023/24: Four Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

Big Lottery Energy Wise: Reaching Communities funding for a major outreach project, enabling case workers to support vulnerable consumers using Community Energy Plus' HAHA support methodology.

Cold Homes Relief: Funding from Cornwall Council to continue providing advice and grants for heating measures to households with someone who was classed as Clinically Extremely Vulnerable (CEV) or is otherwise vulnerable. A continuation of the previous COVID CEV Welfare Grant programme.

Cornwall Council Home Upgrade Grant: The Home Upgrade Grant (HUG) Scheme is a grant-funded energy efficiency scheme from the Government. The scheme is for homes that do not use mains gas as their primary heat source. It aims to improve the property's energy performance rating with a range of energy-saving measures. CEP provide referrals into the scheme and are supporting community outreach efforts to promote the programme.

Cornwall Council Household Support Grant/Household Support Fund: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

Cornwall Energy Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

Notes

forming part of the financial statements

16. Restricted funds (continued)

COVID CEV Welfare Grant & Cold Homes Relief Fund: Funding from Cornwall Council to continue advice and grants for heating measures to households with someone who was classed as Clinically Extremely Vulnerable (CEV) or otherwise vulnerable.

Energy Matters for Health: a one-year Energy Redress funded project working with Respiratory and Cardiac Rehabilitation Physiotherapy teams, supporting patients that have been discharged from hospital care.

Local Energy Advice Demonstrator (LEAD) – Far South West Retrofit Consortium: Funding from the Department of energy Security and Net Zero, and the South West Net Zero Hub. A collaboration of six energy advice organisations across Devon & Cornwall exploring opportunities to deliver energy efficiency retrofit advice and planning services to a wide range of housing types.

M&S: Funding to support fuel poverty alleviation in areas around M&S stores in the west of Cornwall; including work to address damp and mould issues.

Positive Action for Health & Wellbeing: Further funding to continue our partnership with Cornwall MIND, delivering energy advice to households where poor mental health create barriers to addressing energy billing issues.

Positive Mental Health Advice: An Energy Industry Voluntary Redress Scheme funded project, working in partnership with Cornwall MIND. The project aims to work with energy consumers where poor mental health is a barrier to addressing difficulties with energy bills.

Resilient Bude: Bude Climate Partnership project funded by National Lottery Climate Action Fund, that for CEP's workstream funds a Low Carbon Energy Adviser to provide advice and guidance on renewables and energy efficiency.

Notes

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16. Restricted funds (continued)

Sustainable Homes Advice Service: An Energy Industry Voluntary Redress Scheme funded project to advise homeowners who want to make the transition to low carbon technologies. Provision of advice and in-home surveys reviewing the suitability of technologies such as heat pumps, domestic storage, and generation.

Warm Homes Discount Industry Initiative: Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

16. Restricted funds - prior year

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Big Energy Saving Network	-	14,834	14,834	-	-
Big Lottery Energy Wise	4,375	-	2,500	-	1,875
Cold Homes Relief	-	25,340	23,339	-	2,001
Cornwall Council Household Support	24,546	1,134,751	1,113,651	-	45,646
Cornwall Council MEES Compliance	-	2,417	2,417	-	-
Cornwall Energy Advice Service	-	197,291	197,291	-	-
Cornwall Local Support Grant	9,207	5,499	14,706	-	-
Covid CEV Welfare Grant	-	156,946	156,946	-	-
Positive Mental Health Advice	-	152,043	152,043	-	-
Resilient Bude	-	5,585	2,823	-	2,762
Sustainable Homes Advice Service	-	67,731	67,731	-	-
Warm Homes Discount Industry	24,682	276,101	300,783	-	-
Warmer Tenants Advice Service	-	2,255	2,255	-	-
	62,810	2,040,793	2,051,319	-	52,284

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forming part of the financial statements

17. Unrestricted funds

	Brought Forward £	Income £	Expenditure £	Transfers £	**Carried forward £**
Unrestricted general reserves	350,507	144,320	196,735	-	**298,092**

Prior year unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	283,190	163,237	95,920	-	350,507

Notes

forming part of the financial statements

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	**Total funds £**
Fund balances at 31 March 2024 are represented by:			
Fixed assets	1	-	**1**
Net current assets	298,091	49,114	**347,205**
	298,092	49,114	**347,206**

Prior year analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 are represented by:			
Fixed assets	1	1,875	1,876
Net current assets	350,506	50,409	400,915
	350,507	52,284	402,791

Notes

forming part of the financial statements

19. Financial commitments

As at 31 March 2024, total annual commitments under non-cancellable operating leases were as follows:

	2024	2023
	£	£
Land and buildings:		
Operating leases which expire:		
In less than one year	**22,950**	4,875
In one to two years	**45,900**	-
In two to five years	**42,075**	-
Other:		
Operating leases which expire:		
In less than one year	**-**	-
In one to two years	**-**	-

Notes

forming part of the financial statements

20. Subsidiaries

These financial statements are separate charity financial statements for 31 March 2024.The subsidiary financial statements have not been consolidated because the balance sheet and profit & loss account is not material to the group.

Details of the charity's subsidiary at 31 March 2024 are as follows:

Nature of undertaking	Country of incorporation	Nature of business	Class of shares held	% held direct
Community Energy Plus (Trading) Limited	England	Dormant company	Ordinary	100.00

The aggregate capital and reserves and the result for the year of the subsidiary excluded from consolidation was as follows:

Nature of undertaking	Loss	Capital and reserves
	£	£
Community Energy Plus (Trading) Limited	-	(11,345)

Notes

forming part of the financial statements

21. Cash generated from operations

	2024	2023
	£	£
(Deficit)/Surplus for the year	**121,833**	56,791
Adjustments for:		
Depreciation charges	**1,875**	2,500
Movements in working capital:		
(Increase)/Decrease in debtors	**(22,950)**	156,201
(Decrease)/Increase in creditors	**(69,843)**	(234,094)
Cash generated/(used) from operations	**30,915**	(18,602)

22. Auditor's liability limitation agreement

For the year ended 31 March 2024, the charitable company entered into a liability limitation agreement with its auditors, the principal terms of which limit the liability of the auditors to £1,750,000 in relation to their responsibilities as auditors of the charitable company. The date that the charitable company agreed this was 30 September 2024.

Thank you for your ongoing support

Company Registered address
Suite C, Milestone House,
Glenthorne Court,
Threemilestone,
Truro, TR4 9NY

Main Telephone
01872 245566

Website
cep.org.uk

General enquiries
advice@cep.org.uk

Images: The images contained in this report are from Community Energy Plus' collection or stock images from Canva.com

Community Energy Plus
Cornwall's energy advice charity

COMMUNITY ENERGY PLUS

England & Wales - Charity number 1068990

Accounts

COMMUNITY ENERGY PLUS

Annual Report and Financial Statements

For the year ended 31 March 2023

COMMUNITY ENERGY PLUS (LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the year ended 31 March 2023

Company registration number 03533571
Charity registration number 1068990

Registered address: 35 River Street, Truro, TR1 2SJ

Main Telephone: 01872 245566

Website: www.cep.org.uk

General enquiries: advice@cep.org.uk

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The trustees are pleased to present their Annual Report for the year ended 31 March 2023, under the Companies Act 2006 together with the audited financial statements for the year and confirm that the latter comply with the requirements of the Act, the Memorandum and Articles of Association and the Charities Statement of Recommended Practice (SORP).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered name	Community Energy Plus
Company registration number	03533571
Charity registration number	1068990

TRUSTEES

The following trustees constitute directors of the company for the purpose of the Companies Act.

TRUSTEE	DATE APPOINTED
Manda Brookman	3 November 2021
Justin Butt	2 December 2015
Neil Hartwell, Chairman	16 December 2010
Howard Richards	21 March 2013
Steven Webb	11 September 2019

No directors have a beneficial interest in the company.

ORGANISATION

The trustees met five times in the year with the primary purpose of ensuring the ethical and financial probity and strategic direction of the charity. Additionally, the Chairman held regular meetings with the Chief Executive to consider appropriate application of that strategic direction to the ongoing operation of the charity's activities. Delegation of policy and practice is given to the Chief Executive working with senior staff.

The charity, as a company limited by guarantee, manages projects that further its objects on behalf of the public and private organisations from which it derives an income. The charity recognises that its objects cannot be achieved by working in isolation. Time is given to maintaining partnerships with statutory and voluntary agencies, helping, and encouraging these partners to meet their targets and achieve mutually beneficial outcomes.

ADDRESSES

PRINCIPAL ADDRESS OF THE CHARITY	35 River Street TRURO TR1 2SJ www.cep.org.uk
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill WEST MALLING ME19 4JQ
SOLICITORS	Stephens Scown Osprey House, Malpas Road TRURO TR1 1UT
AUDITORS	RRL Peat House Newham Road TRURO TR1 2DP
INSURANCE BROKERS	AstonLark Lutie House 20 Middle Street PADSTOW PL28 8AP

Report from the Chair

Another year rolls by, and suddenly you are reminded that CEP has been busily at work across Cornwall for 25 years now – helping thousands of people in need of our help with fuel bills, poorly heated and uninsulated homes, and trying to work to meet the challenges of climate change. This is an impressive achievement, and a tribute to the work and dedication of so many staff over the quarter of a century.

In a more ideal world the problems of poor housing, expensive heating and low incomes for Cornwall would by now have been permanently solved by new housebuilding, geothermal energy, and higher wages. These seem in short supply for the time being, so our work continues.

This last year has seen unprecedented levels of demand for help as the twin pincers of Cost of Living and Fuel Prices have bitten into the tricky problems facing Cornish households– old housing stock, inefficient heating systems, mobile homes, and overall fuel poverty. Thankfully, we have persuaded a variety of organisations to fund us, given that we are an experienced and trusted group of workers who can try to alleviate householder problems. The Annual Report which follows explains this in more detail but emphasises that we are dealing with real-life problems constantly, with thousands of telephone calls and personal visits.

We are not just a charity for those in poverty – we continue to care about the environment and have continued to care about the environment and have continued to collaborate with partners who, like us, are trying to address the need to decarbonise the economy. Thankfully, there is a large overlap of interest, so that better insulation and more efficient heating reduces carbon dioxide emissions as well as cost. We continue to monitor the developments of district heating schemes in Cornwall.

We now have an increased blanket coverage across Cornwall – in the sense that the most effective and rapid assistance we have been able to issue to those in urgent need has been in the form of heated blanket throws. We also have taken on more staff to cover the northern stretch of what remains a long, thin county, and overall staffing levels have flexed up to try to match the demand for our services.

All this would not be possible without a dedicated team of staff and trustees.

I can only thank our funders for helping us to help the people of Cornwall and to improve our precious environment. We know that we could do more, if only the funding can be secured. It has been an interesting 25 years, with many ups and downs, but we can be content that we have helped a lot of households over this time, and we have built a well-deserved reputation for excellent work.

Neil Hartwell
Chair of Trustees
Date: 22 November 2023

Structure, Governance & Management

Governing document

Community Energy Plus is a charity established as a company limited by guarantee. It is governed by the Memorandum and Articles of Association dated 24 March 1998 as amended on 16 August 2005 and 14 December 2014 and is registered with the Charity Commission.

Objectives & Aims

Charitable objectives

The objectives of the charity are:

The promotion of sustainable development for the benefit of the public by:

- The advancement of education of the public in the conservation and efficient use of the world’s resources, so as to further the protection of the world's climate systems and to address the consequences of a rapidly changing climate;

- The conservation of the environment through the promotion of resource and energy efficiency and the utilisation of renewable energy resources;

- The conduct of research relating to sustainable development, practices and technologies;

- The relief of poverty and the preservation and protection of health, particularly, but not exclusively, through the promotion of resource efficiency in the use of energy, water, food, waste, transport and income maximisation.

Objectives & Aims

Aims and intended impact

Based on those broad objectives, the charity aims to:

Help households

Many people live in housing that is cold, damp and poorly insulated and so consume unnecessary amounts of energy. The provision of practical help and high quality advice and guidance to address these issues will remain a principle focus of our activities.

Help communities

To be sustainable, communities need to act collectively to reduce their energy demand and meet more of their own energy needs. The charity seeks to model the benefits of collective action and to encourage the development of new community organisations and support established groups achieve their aspirations.

Be an information gateway

Provide a reliable and trusted source of information through the dissemination of research, advice and guidance on the full range of energy and sustainability issues.

Reduce carbon emissions

By doing the above, to reduce the carbon emissions that contribute to the rapid changes that are disrupting the global climate and that potentially threaten our way of life.

These aims and objectives can be summarised as a clear statement of purpose:

Help people to use energy better and to reduce CO_2 emissions

Objectives & Aims

Charitable objectives

25th year anniversary

Community Energy Plus was formally incorporated in March 1998. Over the past 25 years, the charity has become an established resource for Cornwall, tackling the continuing challenges of fuel poverty through high-quality advice services and support for households across the whole county. While we are proud of all the work that has been done, and we are grateful for the many team members that have worked with us in that time, and for the partnerships that we have formed, we are very aware that there is still a lot of work to be done. The growing impacts of a rapidly heating climate are adding to the challenges we face, and we know that looking ahead, the role Community Energy Plus plays will be as important as ever.

Objectives & Aims

Charitable objectives

Our growing team

Our team has grown in the past year to include 15 Energy Advisers, of which three carry out our outreach work at local events and regular venues. We also have three members of staff working in our Sustainable Homes Advice service, of which one works in partnership with Bude Climate Partnership on the Resilient Bude project.

Objectives & Aims

Charitable objectives

A challenging winter

We have seen exceptional levels of demand over the winter months as a direct result of the pressures on household incomes. At the same time, we have been supporting more people, including clients who have been forced to severely ration or even switch off their heating systems. Too many people have told us that they are scared about the cost of heating their home and that they are struggling to cope with rising prices, not just energy, but food and other essentials.

As part of our response, we have issued the largest number of emergency heated throws (plug-in heated blankets) in CEP's history – more than 900 have been given to vulnerable householders over the winter period, made possible by funding from several sources. Awareness of this emergency warmth help has quickly spread across a wide network of community and voluntary sector organisations in Cornwall and has been a catalyst for many referrals into our advice service. Work is now underway to ensure that we can continue to provide emergency warmth measures to householders at the start of their journey of accessing advice and support from us.

This Annual Report of our activities for the year reflects the real impacts that the crisis in energy costs have had on households across Cornwall.

The charity, as a company limited by guarantee manages projects that further its objectives on behalf of the public and private organisations from which it derives an income. The charity recognises that its objectives cannot be achieved by working in isolation. Time is given to maintaining partnerships with statutory and voluntary agencies, helping and encouraging these partners to meet their targets where an overlap or synergy exists.

Activities & Achievements 2022-23

The primary purpose of our work is to help households through the provision of practical help and high-quality advice and guidance.

Practical help means the provision of grants to:

- Fund the repair or replacement of heating systems;
- Financial aid in the form of credits for energy bills and the purchase of fuel;
- Supply of other measures to help people keep warm, for instance plug-in heated blankets.

Community Energy Plus has continued to contribute to Cornwall's Winter Wellbeing Partnership, a network of public and charitable sector organisations spread across the county.

Our advice services have played an important part in this partnership and over the year we received 1,200 inward referrals from 81 referral partners; of these 54% came from the public sector: departments within Cornwall Council and NHS Cornwall, DWP and Jobcentre Plus, Schools and Social Housing Providers; and 46% came from voluntary and charity organisations, including 62 referrals from Cornish foodbanks.

Over the year we once again increased the size of our main advice team to handle much higher levels of demand for help. At the heart of our work is a conversation with each person who contacts us to establish the reason for their request for help.

Between April 2022 and March 2023, our advice team dealt with over 16,000 individual calls through our Freephone advice line, supporting over 3,600 separate households in Cornwall.

Activities & Achievements 2022-23

During 2022 Community Energy Plus received

1,200
inward referrals

54%
from the public sector:
departments within

- Cornwall Council
- NHS Cornwall
- DWP
- JobcentrePlus
- Schools
- Social Housing providers

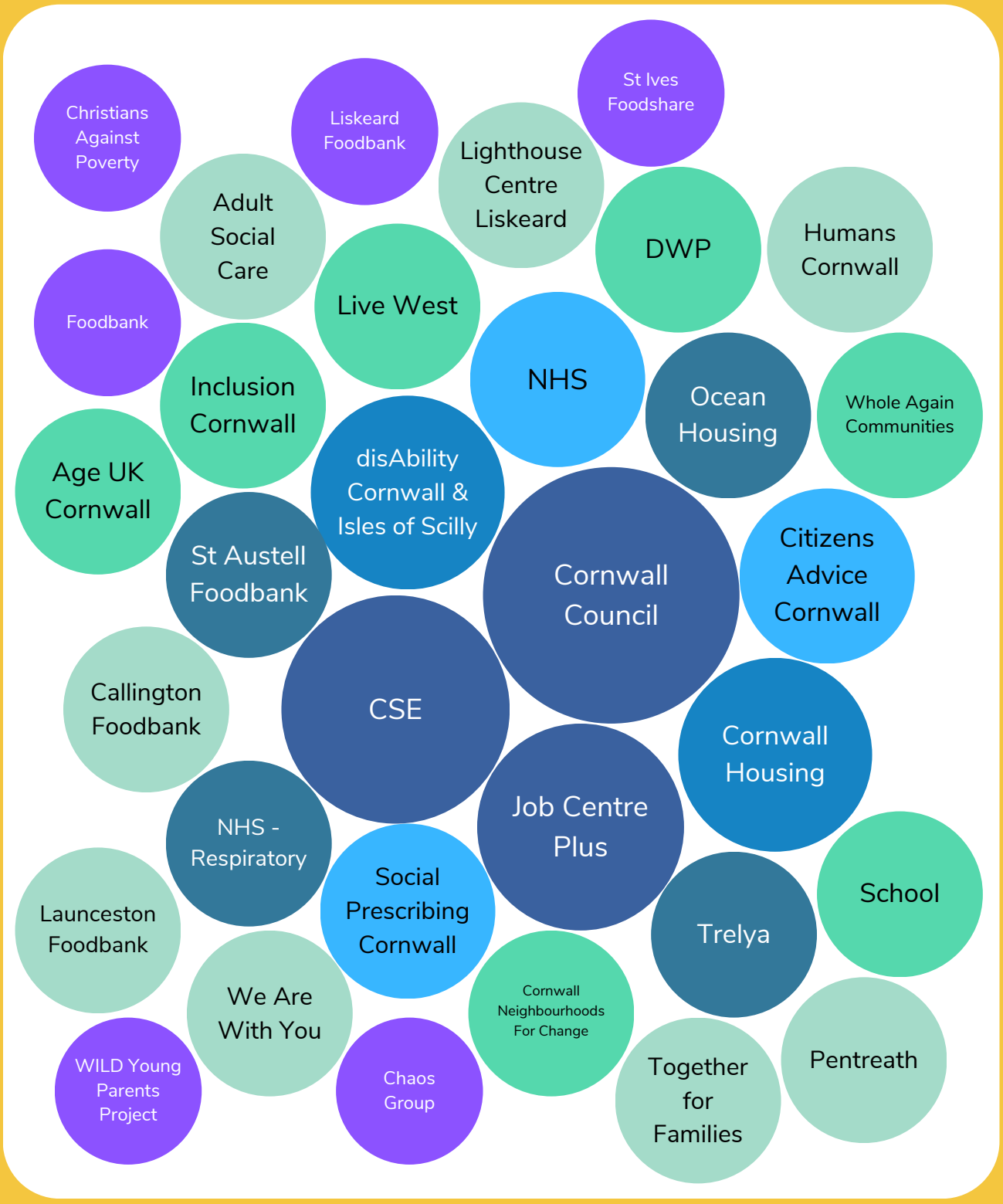
81
referral partners

46%
from voluntary
and charity organisations

including 62 referrals
from Cornish food banks

Activities & Achievements 2022-23

Inward referers and referral partners 2022



Activities & Achievements 2022-23

Inward referers and referral partners 2022 (cont.)

We want to offer our heartfelt thanks to you, the community and grassroots non-profit organisations whose incredible hard work, enthusiasm and commitment ensure everyone can flourish in Cornwall. You bring hope to our communities who need more support than ever this winter.
Cornwall Community Foundation

Activities & Achievements 2022-23

Work with Cornwall Council

The Council secured funding through several central government initiatives which Community Energy Plus has supported and administered.

Household Support Fund

The Household Support Fund is a discretionary fund delivered by Community Energy Plus and other partners on behalf of Cornwall Council. It has been made available by the Department for Work and Pensions (DWP) with the aim to assist households who are facing the most difficult challenges during the Cost of Living Crisis, such as rationing their heating or going without other essential needs like food and clothing. We have administered two rounds of Household Support Fund support over the past year.

After checks on need and eligibility, these low-income households have been awarded money towards the costs of their energy bills, including:

> *I've never asked for help, but this has meant a great deal to my quality of living.*

Household Support Fund Round 2 (April 2022 – September 2022)

- £313,871 energy bill support awarded to 782 households
- 59 heated throws
- £81,576 for essential heating repairs and boiler replacements for 83 vulnerable clients.
- £6,730 on other 96 measures including dehumidifiers, slow cookers and plug-in oil filled radiators.

Household Support Fund Round 3 (October 2022 – March 2023)

- £316,732 energy bill support awarded to 1,037 households
- 285 heated throws
- £42,500 for essential heating repairs and boiler replacements for 18 vulnerable clients without heating.
- £4,406 on other 45 measures including dehumidifiers, slow cookers and plug-in oil filled radiators.

Activities & Achievements 2022-23

Work with Cornwall Council

Household Support Fund (continued)

The information we gathered as part of the application process for Household Support Fund support showed that households of all types and ages requested the help; most of the applicants who received this help could be classed as meeting the definition of living in poverty and a number are living in 'deep' poverty. The support from these programmes is in addition to the help provided by the Energy Bill Support Scheme and the Alternative Fuel payment.

Clinically Extremely Vulnerable (CEV) Welfare Grant & Cold Homes Relief Fund

Additional financial support has been made available for people who were asked to shield during the initial part of the pandemic; once shielding ended, the term Clinically Extremely Vulnerable (CEV) has been used to describe this group. It was recognised that because those who were shielding were often less able to work, or had to remain at home for long periods, they faced additional challenges with higher heating costs; potentially, they were more vulnerable and needed to know their heating systems were reliable and affordable. Our programmes provided advice and grants to help with bills and to get upgrades and repairs to heating systems organised.

We administered £130,416 of funding to 47 clients in 2022/23, enabling essential heating repairs and upgrades to be carried out for these vulnerable residents.

> *The Cornwall Council's booklet gave the details of Community Energy Plus when I was lucky enough to be helped by you, Charlie. I shall be writing to Cornwall Council to tell them how super-efficient you have been. Without your patient help I would be absolutely floundering.*

Activities & Achievements 2022-23

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service September 20 to August 22 & Cornwall Energy Advice Service 2 September 2022 (continuation for 2 years)

This programme provides the backbone of our advice service provision, employing Energy Advisers and Caseworkers.

Our graduated response is tailored to each consumer's needs:

01. **'Light touch' advice:** information, signposting, responding to emails and short phone calls (typically under 10 minutes) or engagement at events. Verbal advice is given, together with referrals for further advice from the service where appropriate.

02. **Intermediate advice:** longer telephone calls explore specific needs, for example providing advice on understanding an energy bill, or identifying any practical help available, with referrals to other programmes run by CEP. Follow-up actions from the adviser include making a referral to a grant or emailing a factsheet.

03. **In-depth advice:** support covering the full range of energy related issues, with advice on energy billing and consumption, fuel debt advice, options for energy efficiency improvements, analysis of unexplained usage and problems requiring monitoring. Typically, there are multiple interactions with the client to resolve their issues.

Activities & Achievements 2022-23

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service (continued)

04. **Casework and advocacy:** supporting the most vulnerable consumers to engage with energy suppliers and landlords, assisting them with queries about bills, meter issues, or property improvements. Often lengthy conference calls with suppliers are needed to negotiate repayment plans. Grant co-ordination will support access to funding to complete capital improvements without the client asked to contribute; too often support through the ECO scheme is insufficient and can stall if the client, who has income levels that qualify for ECO support, is unable to fund the funding gap.

05. As restrictions have eased, we have reintroduced **home visits** to enable face-to-face support where needed.

Activities & Achievements 2022-23

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service (continued)

August saw the completion of our first project and an opportunity to review what had been achieved over the two-year project. The most significant, quantitative outcomes from the project were:

- 2,862 households received advice by phone (against target of 1,750)
- 946 basic advice calls
- 2,056 intermediate advice calls
- 664 in-depth advice calls / virtual home visit (plus 18 home visits)
- 484 informed about claiming the Warm Homes Discount (prior to changes made to the scheme by OFGEM)
- 1,388 referrals / signposting to support such as crisis funds, debt advice, budgeting, or housing support
- 714 referrals for wider health & wellbeing support
- 147 referrals made to Cornwall Council schemes or ECO installers for new heating systems.
- 426 referrals for boiler replacements
- £443,414 of grants secured for heating upgrades and energy support

During the project delivery period, the Covid-19 pandemic shaped the delivery of the project and most of our support for clients was provided over the phone rather than by face-to-face engagement. This approach was taken to keep vulnerable clients, as well as our own staff, safe. One of the positive consequences of this shift in service delivery has been that our team of advisers are now very experienced at holding conference calls to resolve issues with energy suppliers.

We now focus on providing in-person home visits for clients in the most challenging situations and where there is extra value gained from in-person advice, involving the diagnosis of issues and practical help to resolve them. A consequence of providing fewer home visits is the additional capacity to support more householders with phone advice.

Activities & Achievements 2022-23

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service (continued)

Second phase of service is underway

Following the successful outcome of a funding bid to the Energy Industry Voluntary Redress Scheme, we started our phase two project in September 2022 with a seamless transition between our core advice projects. The new project follows the same approach to advice provision but with the addition of a new outreach team. This was in response to the growing demand for group presentations and advice-drop in events within the context of the emerging cost-of-living crisis. We have also been keen to reach out to the harder-to-reach communities across Cornwall – as a very rural county, and with more services shifting to online access, we are aware that many people find it hard to access online services and travel to key centres can be difficult. Our new team is tasked with getting out to the remoter parts of Cornwall and going to the places where people will find it easier to contact us.

Over the winter our outreach advisers have mainly focused on hosting advice drop-ins, at many of Cornwall's Warm Hubs which were set up in response to the cost-of-living crisis. These venues have been effective in reaching householders in crisis situations and have also strengthened links with other support organisations who are working across the warm hubs.

In the first six months of the phase two project, our outreach team delivered 178 drop-in advice events and five presentations, providing light touch advice to 622 householders; training for 105 frontline workers was delivered at 9 training events.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service - Case Studies

Case Study 1

Mr V was referred to us by the charity We Are With You in Spring 2022 after receiving an estimated energy bill of approximately £2,500, despite having a smart meter. He has a learning disability and dyslexia and understandably was feeling stressed and anxious about the situation; our energy adviser Hugh provided a home visit and made a call to his energy supplier.

The bill was based on an estimated reading, so Hugh gave the current reading and asked the supplier to recalculate and attempt to get a signal for the smart meter to work correctly. This was successful and an updated bill of £866 was produced. Hugh discussed payment methods with Mr V and requested his account was changed to a smart pre-pay meter, with a repayment plan set-up to pay £3 a week. Hugh completed a Household Support Grant application with Mr V which resulted in him receiving £376 towards his energy bills and a heated throw which will help him to keep warm without worrying about the cost.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service - Case Studies (cont.)

Case Study 2

'Simon' first engaged with us at a Cost-of-Living event in September 2022, where he told our adviser Katharine that he was worried about his energy bills and had problems with damp and mould. Simon is a pensioner and social housing tenant, living in a one-bed flat with gas central heating. As we were expecting to administer another round of Household Support Fund on behalf of Cornwall Council imminently, we took Simon's details so that we could put him on the waiting list and arrange a follow-up energy advice call. However, Simon did not engage when one of our HSF project assistants attempted to contact him to progress an application.

Katharine met Simon again in January 2023 when she started regular drop-in energy advice sessions at a Warm Hub based at Mustard Seed Helston, where the Helston & Lizard Foodbank are based. The Foodbank team requested that she speak with him as they were concerned that he could not afford to put his heating on.

Simon revealed that he was just using blankets to keep warm. Katharine requested a heated throw as an emergency measure from CEP's Winter Warmth box initiative and arranged for Simon to collect this from Mustard Seed once it had arrived. She tried to discuss the Household Support Fund with Simon but while completing the screening questions, Katharine was unable to get any financial information to support his application. She uncovered that he was an army veteran and that he had had a punctured lung 25 years ago during active service. This had left him with respiratory problems and PTSD. He had had to retire from the army early due to ill health and was receiving an army pension alongside his state pension.

Continued overleaf...

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service - Case Studies (cont.)

Case Study 2 (continued)

Katharine left Simon with a list of the information needed for the HSF application form. At the following session, Simon came with a pile of letters and bank statements. Katharine went through these with him and was able to complete the application and confirm his ID. Given the difficulty Simon had staying focused, Katharine decided to complete the application form there and then and it still took them an hour to work through the form, but it was worth persisting as it resulted in Simon receiving £250 towards his energy costs. Part way through their conversation, Simon showed Katharine a photo he had taken of a Royal British Legion poster advertising Cost of Living grants and said that he would like to apply. Once she had completed the HSF application form, Katharine supported Simon to register on the RBL's Lightning Reach portal to apply for a hardship grant. It was a long, detailed registration process requiring lots of information and Katharine's ongoing help will be needed to ensure that Stephen remains engaged with the process to achieve a successful outcome.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Cornwall (May 2021 - April 2023)

The Sustainable Homes Advice Cornwall (SHAC) project aimed to increase the uptake, accessibility, and affordability of carbon reduction improvements. It was designed to help households to access the advice necessary to decarbonise their homes, especially supporting those using solid fuels and other higher carbon fuel sources. Our goal was to:

- Demystify the low carbon energy market and technologies for older, rural consumers.
- Facilitate and promote advice leading to the adoption of low carbon technologies.
- Provide consumers with independent whole house assessments and advice to help them make informed choices.
- Help consumers reduce the cost of carbon reduction measures through access to grant and funding schemes.

The project started in May 2021 and was funded by the Energy Redress Decarbonisation Fund for two years; the continuing constraints due to COVID, especially in making in-home advice visits, changed our initial engagement plans and more phone-based advice was provided throughout the project than originally intended. In the later part of the project, the amount of phone-based advice was increased due to the cost-of-living crisis, which generated unprecedented numbers of people calling for advice on insulating their homes. Nearly one and a half thousand individual households were advised in total over the course of the project.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Cornwall (continued)

Our ambition was to inform and educate households about how to start the transition to low carbon technologies. Our estimates of the total savings made by households supported by the project are:

- 106 tonnes of carbon emissions reduced per year
- £39,500 of bills savings a year
- 443,000kWh of energy savings per year

Throughout the project common themes have arisen about the types of advice householders are seeking. The project provided us with a valuable opportunity to learn about the opportunities and the barriers in the transition to low carbon heating. The main issues we encountered, include:

- A lack of understanding of the fabric first approach – we spent a lot of time explaining why it is important to ensure good levels of insulation, before making changes to the heating system.

- The need for funding – with serious pressures on household finances, the move to low carbon technology requires further support by grants and financial support and the support currently available is not sufficient for most households.

- Existing funding programmes are not shaped to assist improvements to historic properties – too often we found property owners who wanted to upgrade their homes in ways that were sympathetic to the original construction but, for example, there is no support to use environmentally friendly or breathable materials.

- Scepticism and lack of knowledge about heat pumps – the electrification of domestic heating using heat pumps is being slowed by the reticence of householders who lack confidence in the new technologies.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Cornwall (continued)

- A general lack of installers and tradespeople – linked to this, inadequate capacity in the number of qualified and experienced suppliers and installers is also a significant barrier. We encountered several instances of poor-quality installations and lack of knowledge about how to adjust systems to the optimum settings.

- Concerns about the ban on mains gas boilers – announcements about the prohibition on new mains gas being installed in new build properties has been widely misunderstood.

- People unable to pay their bills in the energy crisis

Now that the service has been established, although the funding from Energy Redress has ended, we are planning new ways to continue and to expand this necessary work.

Projects funded by The Energy Industry Voluntary Redress Scheme

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Cornwall - Case Studies

Case Study 1

Mr S. has a house in St Austell that was built in the 1950s with uninsulated cavity walls, a room in the roof and still retains the original steel single glazed windows which are sealing properly throughout the house. It is heated with a mains gas boiler, and he currently has the funds to replace the insulation or install a heat pump and some double glazing. He had sought advice of several builders and a heat pump installer but was not confident of the best approach to take.

He thought of installing double glazing along with a heat pump and solar PV as the first step but was not sure if he should do this in preference to other measures. His roof needs replacing within the next few years. We advised a fabric first approach that does not start with double glazing because of low-cost benefit compared to other insulation measures. We advised insulating the cavity walls and that he should not delay the roof replacement in preference to double glazing or a heat pump. By replacing the roof, the room in the roof would be insulated at the same time under part L building regulations, achieved at a lower cost than retrofitting the insulation with an existing roof. He could also install solar PV at lower cost by using the scaffolding for roofing could also be used for the solar install and by using integrated solar panels, the number of new roof slates required would be reduced.

Continued overleaf...

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Cornwall - Case Studies (continued)

Case Study 1 (continued)
His gas boiler still has several years of life left so he will now consider converting to a heat pump once the insulation is complete and the heat demand of the building can be accurately calculated.

Mr. S was very pleased with our advice and has changed his approach by looking at the insulation of the property before installing a heat pump or double glazing.

Case Study 2
Mr. L bought a house in Falmouth in 2021 which he planned a major renovation, aiming to get as close as possible to the Passivhaus standard. He has a 270m² detached 1970s house with uninsulated cavity walls, a pitched roof with insufficient loft insulation, double glazing, no floor insulation, a large south facing roof and mains gas central heating.

He contacted the SHAC team to get independent advice about insulation, heating, and renewables as part of the renovation process and we carried out a home visit in December 2021.

continued overleaf...

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Cornwall - Case Studies (continued)

Case Study 2 (continued)

Since the visit Mr. L has had surveys and architect designs for his property and has installed the following measures:

- 100mm EPS graphite external wall insulation & render on main house with 60mm dry wood fibre insulation and cladding on 1st floor timber framed annex.
- Cavity Wall Insulation (along with the external wall insulation).
- 300mm room in roof insulation (100mm between joists, taped and sealed, 200mm above in opposite direction)
- New composite triple glazing windows. He also reduced the width of some of the larger patio doors and north facing windows to improve thermal efficiency
- A mechanical ventilation and heat recovery system throughout, with internal air tightness as far as possible. This work including removing both chimney breasts and a wood burner stove
- 6kWh of Solar PV with a battery for storage

Mr. L has renovated the heating system because it was approaching the end of its life. However, at this stage he is keeping the mains gas central heating, but he plans to install an air source heat pump once the heat demand of the building with improved insulation is better understood.

The client is very happy with the service we have offered which prompted him to approach an architect who put a high emphasis on thermal efficiency of the building and led him to install the measures listed above.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health (May 2021 – April 2023)

Our innovative partnership with Cornwall Mind reflects our concerns about the mental health challenges of many of the people coming to us for help. Again, funded by Energy Redress Scheme funded, the two-year project that started in May 2021, working with energy consumers where poor mental health has become a barrier to addressing difficulties with their household bills. Unfortunately, growing levels of anxiety and stress about the ability to manage household expenses are now affecting many people, and so our Positive Mental Health advice team worked with a group of clients both to address the energy related issues they face but also to provide signposting and support to improve their health.

The project ended in April 2023 and the following outputs were reported back to the Energy Redress Scheme:

A total of 3,064 advice interactions were delivered, made up from:

- 1,154 basic advice calls - under 10 mins
- 1,145 intermediate advice calls - between 10 to 29 mins
- 440 in depth advice calls / virtual home visit - over 30 mins
- 65 home visits
- 67 face-to-face appointments away from the home

continued overleaf...

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health (May 2021 – April 2023)

- 2,495 referrals / signposting to support such as crisis funds, debt advice, budgeting, or housing support etc, including:
    - 1,789 emergency fuel bank foundation applications for meter top-ups, and
    - 594 referred to Household Support Grants
    - 216 clients were helped to complete urgent Household Support Grant applications for assistance with energy costs, resulting in total grant value of £74,922.
    - 595 individual clients accessed urgent / winter warmth measures directly from project (target of 300). This included the provision of 600 heated throws.
    - 212 referrals for wider health & wellbeing support
    - 18 referrals were made to Cornwall Council schemes or signposted to ECO installers for new heating systems.
    - 117 referrals were made for boiler replacements, 47 successfully accessing Household Support Fund with grant value of £91,225.

The Cost-of-Living Crisis resulted in Community Energy Plus dealing with record levels of demand during the past winter. We found that we were more frequently working with clients who were not just experiencing mental health challenges but had reached a point of crisis. We saw a worrying rise in the number of clients saying that they were experiencing suicidal thoughts.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health (May 2021 – April 2023)

The wellbeing toolkit resources, and training provided by our specialist wellbeing advisor from Cornwall Mind have helped to provide a framework for our team to help navigate difficult conversations with vulnerable clients and pave the way to provide help to resolve their energy related problems.

The project has helped us to put a spotlight on the importance of maintaining the wellbeing of our own advisors as part of the process of supporting vulnerable clients and we have developed protocols to encourage all our staff members to debrief and decompress after challenging and distressing interactions with clients.

We want to continue our partnership with Cornwall Mind and so we are developing a bid for consideration by Energy Redress to enable us to continue to deliver advice and support tailored to the additional needs of clients with mental health challenges.

Projects funded by The Energy Industry Voluntary Redress Scheme

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health - Case Study

Introduction from Charlie Furness, Specialist Energy Adviser

'Tom' originally contacted CEP for help with purchasing LPG gas bottles he was unable to afford. He had moved to Cornwall earlier in the year to escape domestic violence and has post-traumatic stress disorder as a result.

Tom has been living in informal accommodation, living in a caravan in a holiday park. However, the caravan is very hard to keep warm and expensive to rent and he buys LPG cylinders from the campsite owners. The lack of affordable heat, damp and mould has added further stress which has worsened Tom's mental health.
Tom was working seasonally over the summer but gave up work due to his mental health and has since been struggling financially, having had a PIP claim rejected. CEP provided Tom with a heated throw through the Positive Mental Health project, ensuring he could have a form of cheap warmth at times when his LPG supply was running out and replacing a bottle was unaffordable. We took him through the eligibility checks and added him to the waiting list to apply for the Household Support Fund to help with the ongoing costs of essential bills.

Tom then contacted us again a couple of weeks later, as he was facing eviction and was unsure what to do. His rent period had been switched from fortnightly to monthly, leaving him with a shortfall of £280 which he had to pay within in a week. He was unable to afford this and could not borrow from the DWP due to pre-existing borrowing agreements with them. We then contacted Inclusion Cornwall, Cornwall Crisis & Care and Cornwall Housing's Homelessness Prevention Scheme, and Tom contacted Positive People, one of the charities we partner with.

Projects funded by The Energy Industry Voluntary Redress Scheme

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health - Case Study (continued)

Follow up from Emily Francis, Mental Wellbeing Caseworker

Tom was referred to me in early December and I offered 1:1 Wellbeing Support. We first met up just before Christmas and then had follow-up meetings in January. Tom lives in a holiday caravan which at the time of being referred was 1°C. He is extremely cold and unable to do much or get out and about. His very low mood has been preventing him from being able to pay his rent and access the help he needs with housing and energy costs.

To address his immediate safety, we discussed a brief safety plan for over Christmas including access to the 24/7 Mental Health Cornwall line and ringing 999 if he was in immediate danger. We also discussed his social plans and a neighbour who checks on him daily. Between the sessions, I signposted Tom to Man Down, after contacting them to ask for support getting Tom to a Man Down session, as the buses do not run late enough to his nearest location.

During the second session, we collated his 5 ways to wellbeing- connect, be active, take notice and keep learning. As part of 'connect', Tom decided he wanted to attend the Man Down session I had signposted, as part of 'being active' asked for a referral to a local wellbeing walking group, as 'take notice', get out on his motorbike and see the sea and as 'keep learning', contact a community centre that offers woodworking sessions.

continued overleaf...

Projects funded by The Energy Industry Voluntary Redress Scheme

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health - Case Study (continued)

We also began the application for a grant with Surviving Winter to cover his phone bill from the last month, which is an essential part of his social contact and therefore part of his 5 ways to wellbeing. He was awarded the full grant amount of £200 which allowed him to pay off his phone bill and to continue social contact. He also organised and contacted potential new accommodation in a location that will benefit him socially and lower his rent to free up money for food. He also let me know he had received the HSF grant from Community Energy Plus, which allowed him to stay warm over Christmas and to pay his rent.

Even before the final session, Tom was already showing signs of increased motivation and hope for the future through agreeing to engagement with Man Down, reaching out to his family and contacting new rentals. Mobilising himself to move to more appropriate accommodation is helping to lift him out of fuel poverty as he would no longer be paying for very expensive LPG gas to heat his home. His improved motivation has allowed him to search and follow-up with letting agents and landlords for this move.

Other Projects

Cornwall Community Foundation: Surviving Winter and Crisis Funds

On behalf of the **Cornwall Community Foundation**, we have acted as a small grants distributor for monies they have made available as part of their Surviving Winter programme and additional funding for households in crisis. This has enabled us to give heated throws to many vulnerable clients, who are anxious about the costs of running their heating system. The heated blankets provide a low-cost option to help keep people warm.

> *The heated throw you gave me is great! I had the best night's sleep I've had in a long time. It has been so cold at night, but last night I was really toasty and warm.*

Warm Homes Discount Industry Initiative

Our ongoing partnership with **Cornwall Council** and **OVO Energy** enables us to deliver virtual home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation. A range of measures are also funded, and where feasible we combine funding through this scheme with the other funding streams noted above to ensure upgrades to heating systems are completed with no need for the household to contribute.

Our Warm Homes Lead Adviser works closely with frontline health and social care professionals to take referrals from vulnerable clients who need assistance to achieve warmer, healthier homes.

Between April 2021 and March 2022, 298 clients were supported with in-depth advice through this project. £174,000 was also spent delivering much needed capital measures such as heating repairs, servicing and upgrades, insulation, draughtproofing, heated throws and LEDs.

Other Projects

Winter Warmth Boxes: funded by the Cornwall Community Foundation, Helston Town Council and Community Energy Plus

The energy crisis plunged hundreds more Cornish households into fuel poverty, forcing them to make impossible decisions between heating and eating.

In response to the unprecedented level of demand for our services, we launched our Winter Warmth Box initiative to provide additional help to our most vulnerable and at-risk clients.

Each Winter Warmth Box contained a selection of items that can be used to help people stay a little warmer at home during the colder months: each box was made up of a mix of measures, dependent on the need of the client, and could include a heated throw, hot water bottle, thermal socks, rechargeable hand warmer, vacuum flask, slow cooker, or draught excluding products as appropriate to the household.

The Winter Warmth box initiative brought together several small grants to ensure that we could help as many people as possible across Cornwall.

Number of households supported:

67 Cornwall Community Foundation

17 Helston Town Council (provided to residents of Helston town)

158 Community Energy Plus' own funds

Other Projects

Warm Wales - Healthy Homes, Healthy People (HHHP)

Cornish households are receiving help to enjoy warmer, safer homes thanks to a project sponsored by the gas network provider **Wales & West Utilities** (the mains gas network provider in Cornwall) and managed by **Warm Wales CIC**, who operate as Warm West in our region. A dedicated Community Energy Champion delivers energy advice and support in hard-to-reach communities; the assistance provided by HHHP includes help to review energy tariffs, claim the Warm Home Discount from energy suppliers, as well as applying for grants for heating upgrades, insulation, and support to reduce energy debt and signposting to unclaimed benefits.

Our Community Energy Champion is also able to provide free carbon monoxide alarms to qualifying households and will make referrals for the installation of free smoke alarms and home fire safety checks by Cornwall Fire & Rescue Service. Over the past year, 75 clients have received in-depth advice and follow-up support to achieve outcomes through this project.

Big Energy Saving Network

This initiative is funded by the **Department for Business, Energy, and Industrial Strategy (BEIS)**, and managed by **Citizens Advice**. We delivered advice and support focused on reducing energy bills through behaviour change, providing income maximisation advice, and accessing grants for energy efficient home improvements; our four energy champions supported 453 householders in Cornwall through this project between Sept 2022 and March 2023.

Other Projects

National Grid Energy Distribution's (NGED) Priority Services Register: Telephone support and home visits

In partnership with Plymouth Energy Community, we identify consumers eligible to go on to the NGED Priority Services Register (formally Western Power Distribution) and deliver in-depth advice as part of this support package.

We also take referrals from the Centre for Sustainable Energy who provide follow-up energy advice to households who have recently been put on the Priority Service Register. Where a household is identified as needing more in-depth support, we carry out home visits and provide in-person support.

In 2022/23 we added 350 vulnerable householders to NGED's priority register.

Pirate FM Cash for Kids

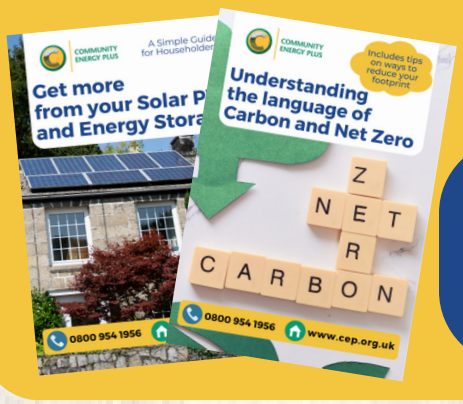
We secured £1,050 from Pirate FM's Cash for Kids Appeal. We used the funding to provide supermarket vouchers for thirty families who we supported in the winter who were facing the most challenging financial situations.

Addressing the Climate Crisis

Net Zero Community (July 2021 - January 2023)

Western Power Distribution, now part of National Grid, awarded funding for an 18-month project as part of their Network Innovation Allowance, for a partnership project led by Wadebridge Renewable Energy Network (WREN). The project looked at what needs to be done to assist the transition to a low carbon future in the communities living in Wadebridge and Padstow, an area with approximately 13,000 homes. Typical of much of Cornwall, only half the homes are connected to the mains gas network and so are reliant on more carbon intensive fuels like heating oil.

We used our experience and knowledge of more vulnerable energy consumers, to better understand why vulnerable households are at greater risk of being 'left behind'. We also drew from our knowledge supporting community energy groups across Cornwall, to shape a guide for local groups to lead change in their own communities. The guide has now been published by National Grid and is available on our website: https://cep.org.uk/information-pages/net-zero-communities/



Alongside this guide we made a series of suggestions that local groups could consider, in planning ways to engage with their own communities. Our key recommendation, based on the work we have done through the Sustainable Homes Advice Cornwall project was to create a Low Carbon Energy Adviser role, able to work with and support the volunteers in a community energy group. WREN have taken this up and are bidding for funding for a role to continue their work, and CEP has already established a similar role in Bude (see Resilient Bude). We hope to further expand the network of advisers working with community energy groups as we secure additional funding.

We were delighted that in December '22, the Net Zero Community partnership won the prestigious Cornwall Sustainability Awards 2022 'Carbon Neutral' award.

Photo: WREN at the Cornwall Sustainability Awards

We have extended our library of energy advide guides which can be found on our new website: https://cep.org.uk/information-pages /energy-advice-guides-for-futureproofing-your-home/

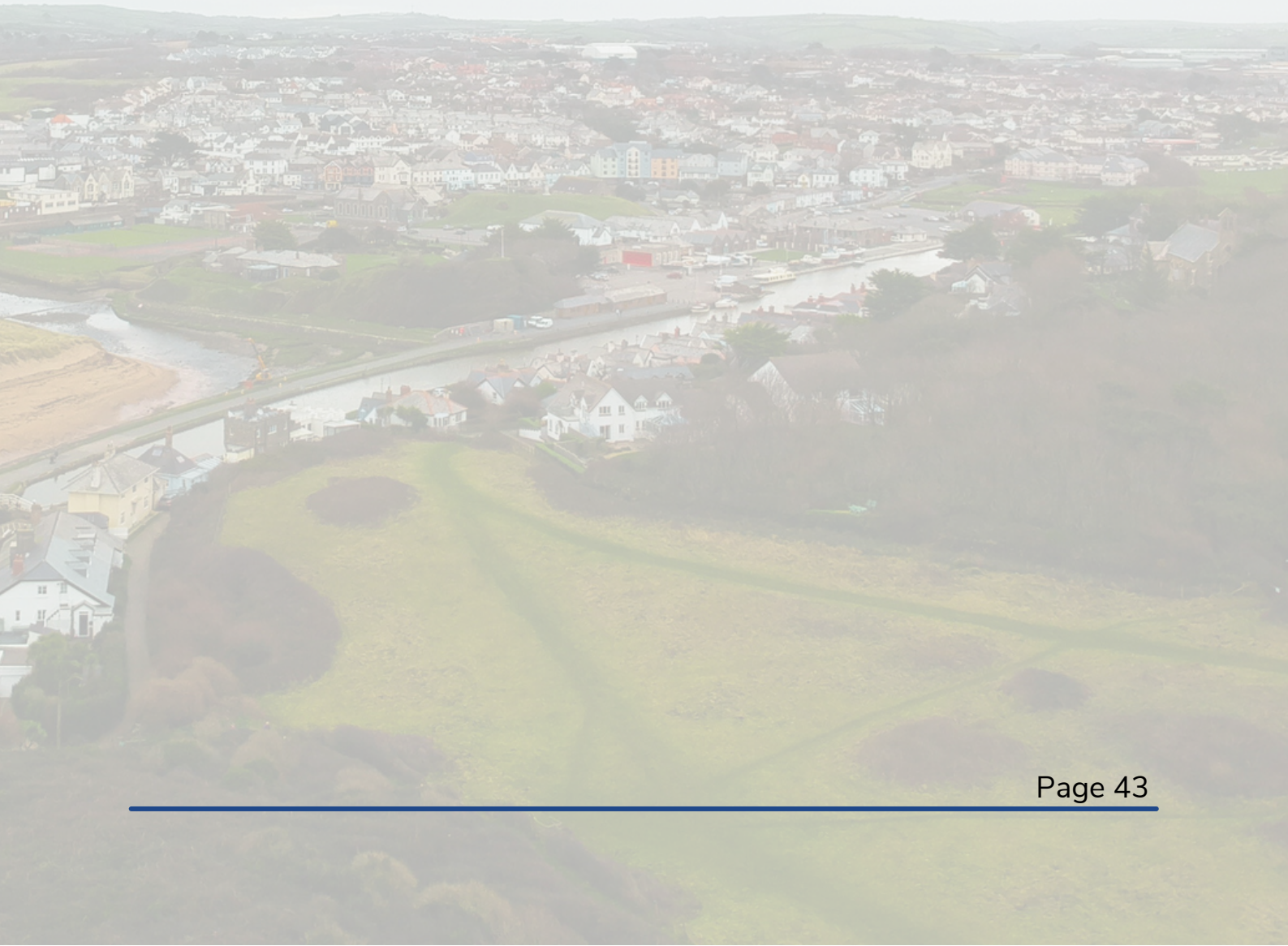
Addressing the Climate Crisis

Resilient Bude

Funded by the National Lottery's Climate Action Fund, the **Bude Climate Partnership** are delivering a 5-year project addressing the growing impacts of climate change on the north Cornwall coast. The coastline is especially vulnerable to Atlantic storms and rising sea level; it is a community that is heavily dependent on tourism, and so the Partnership recognises that there are multiple issues they need to raise awareness about, both with residents and visitors.

As a member of the partnership, CEP appointed a part-time **Low Carbon Energy Adviser** in March, who has begun work as part of the Bude Climate Partnership team; his role is primarily to talk to residents and businesses about ways to reduce their carbon emissions and start the transition to low carbon technologies.

BUDE CLIMATE PARTNERSHIP



Addressing the Climate Crisis

Fundraising: Cornwall Warm Homes Fund

In November 2020, we launched our first direct fundraising campaign asking generous donors to help us help householders who are in desperate situations because they need both emergency and long-term help to keep warm and healthy during the winter months. We set up the Cold Homes Relief Fund for Cornwall to raise funds and provide emergency measures including pre-payment gas and electric key meter top-ups, heated blankets, and plug-in oil filled radiators.

We have received donations totalling £4,049 in the past year, so we want to say a huge thank you to the 53 people who have made donations to the campaign since its start, for their support. The donations this year included a gift of £622 via the Helston Climate Action Group from the Medical Maelstrom concert that was held at the stunning Minack Theatre in the far west of Cornwall.

Several of the gifts were from people giving us part or all the support that they have received from the Government and preferring to help others with it. We have used this money to provide emergency warmth measures.

Fundraising: Carbon Balancing - Tackling carbon emissions

In addition, during the year we were approached by a supporter who was planning a flight to Australia for him and his partner to visit elderly relations. He wanted to know if he donated to CEP, whether we could use the funds for insulation work in the town he lives in. We were able to identify two properties that needed loft insulation, but whose occupants would not qualify for any grant funding and were unable to fund the installs themselves; one was a large bungalow that had not had any loft insulation previously installed.

We used this donation and calculated that the carbon emissions saved over the lifetime of the insulation more than balanced the carbon emissions from this flight. Although we will always challenge the need for overseas air travel, where it is unavoidable this solution, where money has been invested in local carbon emissions savings work, seems to be a positive outcome. We are planning to develop this balancing work and are particularly interested in the opportunity to work with businesses that have worked to reduce their footprint and want to tackle their residual emissions.

PUBLIC BENEFIT

The trustees consider that the information above shows that the charity is acting in the spirit of, and in accordance with its charitable objects. The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Related parties

The charity has a wholly owned subsidiary, Community Energy Plus (Trading) Limited; the trading company is currently dormant. One trustee is also a director of this company.

Risk Management

Trustee responsibility

The trustees accept that they are the body ultimately responsible for the conduct of the charity and have a duty to ensure that all major risks are assessed, and that appropriate policies and procedures are in place to minimise risks and to respond to unforeseen events.

Risk identification process

A risk assessment matrix is maintained and reviewed on a regular basis. The matrix consists of five subject headings in accordance with Charity Commission guidance:

- Governance and Management risk
- Operational risk
- Financial risk
- Environment/external factors
- Compliance risk

The matrix includes an assessment of the likelihood and severity of the risks being considered, and steps recommended to mitigate and control the impacts of those risks.

Risk assessment statement

The trustees consider that through the above procedure they have taken all reasonable steps to identify major risks and confirm that control systems have been established to mitigate those risks.

PUBLIC BENEFIT

Recruitment and induction of trustees

Trustees are selected to bring a wide range of experience and knowledge from across the fields of energy efficiency, fuel poverty, renewable energy, social and private sector housing, local government, finance, health, community engagement, marketing, and business.

If a trustee resigns, or the board consider that additional experience, knowledge, and skills are required the position is notified and advertised across a broad range of formal and informal networks.

New and existing trustees are issued with a pack which includes the governing documents, contact details, organisational charts, minutes and agendas of previous meetings and Charity Commission guidance documents.

Financial information and review of the year

The charity continues to produce internal management and statutory accounts for presentation to our accountants, RRL, and the Board of Trustees maintains its overseeing brief of the charity's financial performance. The trustees consider that these arrangements have ensured that timely and accurate financial information has been made available to the trustees and management, thereby facilitating informed discussion and decisions that have ensured the financial strength and future of the charity. In addition, the trustees consider that the year's annual report presents an informative account of the charity's financial performance.

PUBLIC BENEFIT

Reserves policy

Why the charity needs reserves:
The charity needs reserves to ensure the smooth running of its projects and to protect against risks.

Cash flow: The charity currently administers grant aid on a mixed basis. The majority of this is on a cost first basis, that is, it must show to the funding body that contractors have been reimbursed before it can claim the funds due.

Meeting charitable objects: The funding environment is changing all the time and challenges our ability to maintain awareness of all opportunities that the charity could capitalise on. The charity manages these funding sources in such a way that its own objects and priorities are met, and provision is made for periods of low activity when no direct funding is available.

Retaining staff: Staff remain the charity's greatest asset. Community Energy Plus is keen to retain staff and their skills by making investments in the training and continued professional development of its staff along with maintaining concern for their welfare. As operating conditions change, it is necessary to regularly review staffing levels, their attached costs, and consequent reserve thresholds required.

Employment legislation: Retention of staff also represents a risk. Despite the short or fixed term nature of the funding, staff retention is high and many project staff have moved successfully moved from one funded project to the next. Therefore, in accordance with employment legislation most staff enjoy permanent contracts. Since project funding cannot be expected to provide a contingency for redundancy, this provision for this in made in our general reserve.

Range of free reserves
The trustees have set a range of free reserves that it believes it is prudent to operate within. The thresholds are a minimum: £120,000, and a maximum: £300,000.

Taking the above points into consideration, the risk assessment undertaken and the current operating environment, the charity has concluded that no adjustment to reserve levels is necessary this year.

PUBLIC BENEFIT

Reserves policy (continued)

Restricted funds
Restricted funds of £52,284 are represented by those projects with expenditure commitments outstanding at 31 March 2023, and not available for the general purposes of the charity.

Restricted funds of current projects compromise:

Cornwall Council Household Support Fund Round 3	£8,919
Cold Homes Relief Fund	£2,001
Energy Wise CRM funding	£1,875
Cornwall Council Household Support Grant Rounds 1&2	£36,727
Resilient Bude	£2,762

Unrestricted Funds (free reserves)
Unrestricted funds of £350,507 are available for the general purposes of the charity are at 31 March 23.

The Trustees have considered it prudent to allow the free reserve to exceed the upper threshold identified above in the current financial year as they have noted a number of projects will end in the 23/24 financial year, and in order to retain skilled staff, their costs will be drawn from reserves while other funding is secured.

PUBLIC BENEFIT

Fundraising performance

In the last year, the charity has done a small amount of raising funds directly from the public, through our Cold Homes Relief Fund for Cornwall and Carbon Balancing campaigns. Most of the charity's funding is derived from public and private sector bodies for the administration of projects and programmes.

Investment performance against objectives

Like all organisations and individuals in the UK, the charity has seen its return from investments decline as interest rates continue at a very low level. As detailed in the previous year's report, reserves have been spread across different financial institutions, under a policy that no one financial institution can hold greater than 50% or £500,000 of the charity's assets, whichever is the greater.

Auditors

A resolution proposing that RRL be reappointed as auditors will be put to the Annual General Meeting.

PUBLIC BENEFIT

Statement of Trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the group and company and of the net incoming or outgoing resources for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the group and the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and company and to prevent and detect fraud and other irregularities.

PUBLIC BENEFIT

Statement of disclosure to Auditor

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the steps that they ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Trustees

35 River Street
TRURO
Cornwall
TR1 2SJ

N Hartwell
Chair of Trustees
22 November 2023

Independent Auditors' Report to the Trustees of Community Energy Plus (Limited by Guarantee)

We have audited the financial statements of Community Energy Plus (Limited by Guarantee) for the year ended 31 March 2023 which comprise of the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of the incoming resources and application 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

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.

Independent Auditors' Report

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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. 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.

Independent Auditors' Report

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 trustees' report incorporating 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.

Independent Auditors' Report

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable 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 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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 trustees were not entitled to prepare the financial statements in accordance with the small companies' regime take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Independent Auditors' Report

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 50, 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Independent Auditors' Report

Auditor's responsibilities for the audit of the financial statements (continued)

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations surrounding the safeguarding of vulnerable groups were most significant to the charity as well as the laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, the Companies Act 2006 and compliance with the Charities Statement of Recommended Practice.

The specific procedures for this engagement and the extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Obtain an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the following laws and regulations were most significant: the Charities Act 2011 and the Companies Act 2006;
- Review of the disclosures in the financial statements and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for potential bias.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Independent Auditors' Report

Auditor's responsibilities for the audit of the financial statements (continued)

Our audit approach also considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud being in respect of cut off and completion risk around revenue recognition. Under ISA (UK) we are also required to undertake procedures to respond to the risk of management override of controls. Our procedures included the following:

- Undertaking transactional testing on revenue including earmarking
- Performing cut off testing on income
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business
- Reviewing estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

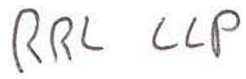
Independent Auditors' Report

Auditor's responsibilities for the audit of the financial statements (continued)

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 members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its 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 members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Josh Stevens ACA (Senior Statutory Auditor)C
For and on behalf of RRL LLP
Chartered Accountants
Statutory Auditors
Peat House
Newham Road
TRURO
TR1 2DP

14 December 2023

Statement of financial activities
(incorporating income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	**2023 Total funds £**	2022 Total funds £
Income from:					
Donations and legacies	*4*	-	-	**-**	-
Charitable activities	*5*	162,357	2,040,793	**2,203,150**	1,252,296
Investment income	*6*	880	-	**880**	2
Total income		163,237	2,040,793	**2,204,030**	1,252,298
Expenditure on:					
Charitable activities	*7*	95,920	2,051,319	**2,147,239**	1,105,408
Total expenditure	*9*	95,920	2,051,319	**2,147,239**	1,105,408
Net income/(expenditure) for the year		67,317	(10,526)	**56,791**	146,890
Transfers		-	-	**-**	-
Net movement in funds		67,317	(10,526)	**56,791**	146,890
Total funds brought forward		283,190	62,810	**346,000**	199,110
Total funds carried forward		350,507	52,284	**402,791**	346,000

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance sheet

As at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	11		**1,875**		4,375
Investments	12		**1**		1
Total fixed assets			**1,876**		4,376
Current assets					
Debtors	14	**130,551**		286,752	
Cash at bank and in hand		**434,227**		452,829	
Total current assets		**564,778**		739,581	
Creditors: amounts falling due within one year	14	**(163,863)**		(397,957)	
Net current assets			**400,915**		341,624
Net assets	18		**402,791**		346,000
Funds of the charity:					
Restricted funds	16		**52,284**		62,810
Unrestricted funds					
Unrestricted general reserves	17	**350,507**		283,190	
			350,507		283,190
Total charity funds			**402,791**		346,000

The financial statements were approved by the Trustees on 22 November 2023

N Hartwell
Trustee

Company registration no. 03533571

Cash flow statement

As at 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	22	**(18,602)**	160,101
Change in cash and cash equivalents in the reporting period		**(18,602)**	160,101
Cash and cash equivalents at 1 April 2022		**452,829**	292,728
Cash and cash equivalents at 31 March 2023		**434,227**	452,829

Notes

(forming part of the financial statements)

1 Accounting policies

Charity information

Community Energy Plus (Limited by Guarantee) is a company limited by guarantee incorporated in England and Wales. The registered office is 35 River Street, TRURO, Cornwall, TR1 2SJ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are donations and other incoming resources received or generated for general charitable purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund, together with a fair allocation of overheads and support costs.

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Intangible income is not included unless it represents goods or services which would otherwise be purchased.

Income from trading activities is recognised as earned (as the related goods and services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions it is recognised as earned (as the related goods or services are provided).Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when performance related grants are received in advance of the activity to which they relate.

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.5 Resources expended

Expenditure is included on an accruals basis. The irrecoverable element of VAT is included with the expense to which it relates. Expenditure is recognised when a liability is incurred.

Governance costs represent the cost of relevant staff, meeting expenses and accountancy fees.

The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned to activities in furtherance of the objects of the charity. Shared staff costs and office costs are apportioned on the basis of the estimated usage by each cost centre of services provided.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	4 years
Computer equipment	3 – 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.8 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.11 Employee benefits

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

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

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.12 Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The amount charged to the statement of financial activities represents the contributions payable to the scheme in respect of the accounting period.

1.13 Operating leases

Rental charges are charged in the statement of financial activities on a straight line basis over the life of the lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Notes

(forming part of the financial statements)

3 Prior year statement of financial activities (incorporating income and expenditure account)

	Unrestricted funds £	Restricted funds £	2022 Total funds £
Income from:			
Donations and legacies	-	-	-
Charitable activities	105,059	1,147,237	1,252,296
Other trading activities	-	-	-
Investment income	2	-	2
Total income	105,061	1,147,237	1,252,298
Expenditure on:			
Charitable activities	(3,243)	1,108,651	1,105,408
Total expenditure	(3,243)	1,108,651	1,105,408
Net income/(expenditure) for the year	108,304	38,586	146,890
Transfers	-	-	-
Net movement in funds	108,304	38,586	146,890
Total funds brought forward	174,886	24,224	199,110
Total funds carried forward	283,190	62,810	346,000

Notes

(forming part of the financial statements)

4 Donations and legacies

	2023 £	2022 £
Donations	-	-

5 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Big Energy Saving Network	-	14,834	**14,834**	15,500
Centre for Sustainable Energy (CSE) Power Up	2,056	-	**2,056**	1,605
CEP Winter Fuel Campaign	4,231	-	**4,231**	2,216
Cold Homes Relief	-	25,340	**24,340**	-
Community Energy Club	-	-	**-**	2,330
Community Energy Switch	-	-	**-**	997
Community Power Cornwall	80	-	**80**	7,285
Cornwall Council Household Support Grant/Fund	-	1,134,751	**1,134,751**	259,723
Cornwall Council MEES Compliance	-	2,417	**2,417**	24,985
Cornwall Council Shielding Support	-	-	**-**	18,000
Cornwall Council Winter Covid Grant	-	-	**-**	109,020
Cornwall Energy Advice Service	-	197,291	**197,291**	149,094
Cornwall Local Support Grant	-	5,499	**5,499**	92,630
Covid CEV Welfare Grant	-	156,946	**156,946**	134,543
Covid Support - redress	-	-	**-**	65,703
Landlord Liaison	56,221	-	**56,221**	-
Net Zero WREN	38,640	-	**38,640**	18,160
Parks Homes Plus	-	-	**-**	42,362
PEC\WPD	25,000	-	**25,000**	28,750
Positive Mental Health Advice	-	152,043	**152,043**	115,839
Resilient Bude	-	5,585	**5,585**	-
Sustainable Homes Advice Service	-	67,731	**67,731**	55,808
Warm Homes Discount Industry Initiative	-	276,101	**276,101**	43,779
Warm Wales, Warm & Safe Homes	26,826	-	**26,826**	21,682
Warmer Tenants Advice service	-	2,255	**2,255**	36,035
Winter Warmth Boxes	6,002	-	**6,002**	-
Other earned income	3,301	-	**3,301**	6,250
	162,357	2,040,793	**2,203,150**	1,252,296

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

The purpose of each fund is as follows:

Big Energy Saving Network 2022/23: Four Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

Centre for Sustainable Energy (CSE) Power Up: Follow up energy advice home visits for households on Western Power Distribution's Priority Service Register.

CEP Winter Fuel Campaign: Donations to support the general work of CEP.

Community Energy Club: Collective buying mechanism for heating oil customers.

Community Energy Switch: Collective tariff switching for gas and electricity customers.

Community Power Cornwall: Support for the development of community owned renewable energy projects and cooperatives.

Cornwall Council Household Support Grant/ Household Support Fund 2022/23: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

Cornwall Council Minimum Energy Efficiency Standard (MEES) Compliance & Landlord Liaison programme: In partnership with Cornwall Council provision of Advice and guidance for private landlords on achieving improvements to their rental properties to meet their obligation to achieve MEE standard.

Cornwall Council Shielding Support: Advice and grants made to households with someone who was asked to shield during the pandemic.

Cornwall Council Covid Winter Grant: Providing support in the first half of 2021 to households experiencing, or at risk of experiencing, poverty, where they are impacted by the ongoing public health emergency and where alternative sources of assistance may be unavailable. Wide range of energy related support was accessed.

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

Cornwall Energy Advice Service – CEAS 1:2020/22 & CEAS 2:2022/24: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

Cornwall Local Support Grant: (Summer 2021) Funded by Cornwall Council, grants for upgrades to heating systems.

COVID CEV Welfare Grant & Cold Homes Relief Fund: Funding from Cornwall Council to continue advice and grants for heating measures to households with someone who was classed as Clinically Extremely Vulnerable (CEV) or otherwise vulnerable.

COVID Support – Redress: Energy Industry Voluntary Redress COVID-19 Crisis funding, providing top-up vouchers to energy consumers using pre-payment meters, who faced higher energy costs as a result of the lockdown and stay at home regulations.

Net Zero WREN: Western Power Distribution funded research and innovation project led by Wadebridge Renewable Energy Network (WREN) to investigate the challenges of a community moving to net zero, and in the transition ensure no-one is 'left behind' due to vulnerability.

Park Homes Plus: Funded by the Energy Industry Voluntary Redress Scheme, the project aims to support park home residents to maximise income and reduce energy costs with guidance and energy advice. The project aims to improve thermal comfort levels and increase confidence of residents to keep affordably warm.

PEC/WPD: Partnership with Plymouth Energy Community identifying consumers eligible to go on Western Power Distribution's Priority Services Register and delivering in-depth advice.

Positive Mental Health Advice: An Energy Industry Voluntary Redress Scheme funded project, working in partnership with Cornwall MIND. The project aims to work with energy consumers where poor mental health is a barrier to addressing difficulties with energy bills.

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

Resilient Bude: Bude Climate Partnership project funded by National Lottery Climate Action Fund, that for CEP's workstream funds a Low Carbon Energy Adviser to provide advice and guidance on renewables and energy efficiency.

Sustainable Homes Advice Service: An Energy Industry Voluntary Redress Scheme funded project to advise homeowners who want to make the transition to low carbon technologies. Provision of advice and in-home surveys reviewing the suitability of technologies such as heat pumps, domestic storage, and generation.

Warm Homes Discount Industry Initiative (Year 11 - 2021/22 & Year 12 - 2022/23): Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

Warm Wales, Healthy Homes Healthy People: Partnership with Warm Wales, with funding from Wales & West Utility (the mains gas network provider in Cornwall) for a dedicated Community Energy Champion to deliver door-to-door energy advice and support in hard-to-reach communities.

Warmer Tenants Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this project provides specialist energy advice to tenants in the private rental sector and to landlords requiring support to meet the Minimum Energy Efficiency Standard.

Winter Warmth Boxes: Provision of emergency support for households struggling with energy affordability, supported by grants from Cornwall Community Foundation and Helston Town Council.

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

Additional note:

Cornwall Community Foundation Surviving Winter and Crisis Funds

On behalf of the Cornwall Community Foundation, we have acted as a small grants distributor for monies they have made available as part of their Surviving Winter programme and additional funding for households in crisis.

Furniss Charity, Truro City Council

On behalf of Truro City Council, we distributed fuel assistance to residents living in the city, from referrals made by local Councillors. Originally the Charity funded the supply of coal over the winter, so most beneficiaries received a low CO2 smokeless coal substitute, as well as advice on energy costs.

Income from government grants for the year totalled £1,244,422 (2022: £682,681).Included in this is £Nil re the Coronavirus Job retention scheme, included in donations.

Notes

(forming part of the financial statements)

6 Investment income

	2023 £	2022 £
Bank interest receivable	**880**	2

7 Charitable expenditure

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Direct project salaries and costs	138,322	2,051,319	**2,189,641**	1,194,068
Salaries and recruitment	33,038	-	**33,038**	18,631
Mileage and travel costs	172	-	**172**	41
Premises costs	13,313	-	**13,313**	11,727
Insurance	3,021	-	**3,021**	2,578
Postage, stationery and consumables	4,215	-	**4,215**	2,550
Telephones	4,456	-	**4,456**	2,767
Computer and IT costs	22,048	-	**22,048**	13,418
Subscriptions and licences	523	-	**523**	492
Other office costs	1,419	-	**1,419**	589
Professional and accountancy fees	15,720	-	**15,720**	13,700
Bank charges	172	-	**172**	174
Bad debts written off	-	-	**-**	6,200
Irrecoverable VAT	6,933	-	**6,933**	4,570
Sundry expenses	14	-	**14**	25
Governance costs (Note 8)	8,700	-	**8,700**	7,357
Project overhead absorption	(156,146)	-	**(156,146)**	(173,480)
Total charitable expenditure	95,920	2,051,319	**2,147,239**	1,105,408

Notes

(forming part of the financial statements)

8 Governance costs

	2023	2022
	£	£
Accountancy/Audit	4,000	3,100
Salaries	4,700	4,257
	8,700	7,357

9 Total expenditure

	2023	2022
	£	£
Total expenditure includes:		
Operating lease rentals	9,750	9,750
Depreciation	2,500	2,500

	2023	2022
	£	£
Staff costs:		
Wages and salaries	465,556	336,667
Social security costs	34,286	23,919
Other pension costs	8,590	5,931
	508,432	366,517

	2023	2022
The average number of full time equivalent persons employed during the year was as follows:	21	16

No employee received remuneration of £60,000 or more.

The total remuneration benefits of key management personnel for the year was £63,981 (2022: £58,068).

Pension Scheme

The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £8,590 (2022: £5,931). There were outstanding contributions of £2,208 (2022: £1,634) at the year end.

Notes

(forming part of the financial statements)

10 Related party transactions

The trustees who are also directors of the company received no remuneration in the year (2022: £Nil).

11 Tangible assets

	Furniture, fittings and equipment	IT equipment	Total
	£	£	£
Cost			
Balance at 1 April 2022 and 31 March 2023	1,487	11,044	12,531
Depreciation			
Balance at 1 April 2022	1,487	6,669	8,156
Charge for the year	-	2,500	2,500
Balance at 31 March 2023	1,487	9,169	10,656
Net book value			
At 31 March 2023	**-**	**1,875**	**1,875**
At 31 March 2022	-	4,375	4,375

12 Investments

Investment in subsidiary undertaking at cost:	£
As at 31 March 2023 and 2022	1

The company holds the entire issued share capital of Community Energy Plus (Trading) Ltd, a company registered in England and Wales. The principal activity of the company is to develop an e-commerce website. It intends to capitalise on the parent company's credentials in renewables and energy efficiency by developing retail opportunities in this field. The company is currently dormant.

Notes

(forming part of the financial statements)

13 Debtors

	2023	2022
	£	£
Trade debtors	**42,274**	132,746
Prepayments and accrued income	**88,277**	154,006
	130,551	286,752

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	**25,072**	4,775
Other creditors including tax and social security	**19,305**	11,584
Accruals and deferred income (note 15)	**119,486**	381,598
	163,863	397,957

15 Deferred Income

	2023	2022
	£	£
Grants received in advance		
Balance at 1 April 2022	**370,812**	111,270
Amount released to income	**(1,155,565)**	(473,608)
Amount deferred in year	**881,150**	733,150
Balance as at 31 March 2023	**96,397**	370,812

Notes

(forming part of the financial statements)

16 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	**Carried forward £**
Big Energy Saving Network	-	14,834	14,834	-	-
Big Lottery Energy Wise	4,375	-	2,500	-	**1,875**
Cold Homes Relief	-	25,340	23,339	-	**2,001**
Cornwall Council Household Support	24,546	1,134,751	1,113,651	-	**45,646**
Cornwall Council MEES Compliance	-	2,417	2,417	-	-
Cornwall Energy Advice Service	-	197,291	197,291	-	-
Cornwall Local Support Grant	9,207	5,499	14,706	-	-
Covid CEV Welfare Grant	-	156,946	156,946	-	-
Positive Mental Health Advice	-	152,043	152,043	-	-
Resilient Bude	-	5,585	2,823	-	**2,762**
Sustainable Homes Advice Service	-	67,731	67,731	-	-
Warm Homes Discount Industry	24,682	276,101	300,783	-	-
Warmer Tenants Advice Service	-	2,255	2,255	-	-
	62,810	2,040,793	2,051,319	-	**52,284**

The purpose of each fund is as follows:

Big Energy Saving Network 2022/23: Four Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

Big Lottery Energy Wise: Reaching Communities funding for a major outreach project, enabling case workers to support vulnerable consumers using Community Energy Plus' HAHA support methodology.

Cornwall Council Household Support Grant/ Household Support Fund 2022/23: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

Cornwall Council Minimum Energy Efficiency Standard (MEES) Compliance & Landlord Liaison programme: In partnership with Cornwall Council provision of Advice and guidance for private landlords on achieving improvements to their rental properties to meet their obligation to achieve MEE standard.

Notes

(forming part of the financial statements)

16 Restricted funds (continued)

Cornwall Energy Advice Service – CEAS 1:2020/22 & CEAS 2:2022/24: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

Cornwall Local Support Grant: (Summer 2021) Funded by Cornwall Council, grants for upgrades to heating systems.

COVID CEV Welfare Grant & Cold Homes Relief Fund: Funding from Cornwall Council to continue advice and grants for heating measures to households with someone who was classed as Clinically Extremely Vulnerable (CEV) or otherwise vulnerable.

Positive Mental Health Advice: An Energy Industry Voluntary Redress Scheme funded project, working in partnership with Cornwall MIND. The project aims to work with energy consumers where poor mental health is a barrier to addressing difficulties with energy bills.

Resilient Bude: Bude Climate Partnership project funded by National Lottery Climate Action Fund, that for CEP's workstream funds a Low Carbon Energy Adviser to provide advice and guidance on renewables and energy efficiency.

Sustainable Homes Advice Service: An Energy Industry Voluntary Redress Scheme funded project to advise homeowners who want to make the transition to low carbon technologies. Provision of advice and in-home surveys reviewing the suitability of technologies such as heat pumps, domestic storage, and generation.

Warm Homes Discount Industry Initiative (Year 11 - 2021/22 & Year 12 - 2022/23): Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

Warmer Tenants Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this project provides specialist energy advice to tenants in the private rental sector and to landlords requiring support to meet the Minimum Energy Efficiency Standard.

Notes

(forming part of the financial statements)

16 Restricted funds (continued) - prior year

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Big Energy Saving Network 2020/21	-	15,500	15,500	-	-
Big Lottery Energy Wise	6,875	-	2,500	-	4,375
Cornwall Council Household Support	-	259,723	235,177	-	24,546
Cornwall Council MEES Compliance	-	24,985	24,985	-	-
Cornwall Council Winter Covid Grant	9,426	109,020	118,446	-	-
Cornwall Energy Advice Service	5,000	149,094	154,094	-	-
Cornwall Local Support Grant	-	92,630	83,423	-	9,207
CEP Winter Fuel Campaign	(4)	2,216	2,212	-	-
Covid CEV Welfare Grant	-	134,543	134,543	-	-
Covid Support - redress	-	65,703	65,703	-	-
Park Homes Plus	3,000	42,362	45,362	-	-
Positive Mental Health Advice	-	115,839	115,839	-	-
Sustainable Homes Advice Service	-	55,806	55,806	-	-
Warm Homes Discount Industry	-	43,780	19,098	-	24,682
Warmer Tenants Advice Service	(73)	36,036	35,963	-	-
	24,224	1,147,237	1,108,651	-	62,810

17 Unrestricted funds

	Brought Forward £	Income £	Expenditure £	Transfers £	**Carried forward £**
Unrestricted general reserves	283,190	163,237	95,920	-	**350,507**

Prior year unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	174,886	105,061	3,243	-	283,190

Notes

(forming part of the financial statements)

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	**Total funds £**
Fund balances at 31 March 2023 are represented by:			
Fixed assets	1	1,875	**1,876**
Net current assets	350,506	50,409	**400,915**
	350,507	52,284	**402,791**

Prior year analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2022 are represented by:			
Fixed assets	1	4,375	4,376
Net current assets	283,189	58,435	341,624
	283,190	62,810	346,000

19 Financial commitments

As at 31 March 2023, total annual commitments under non-cancellable operating leases were as follows:

	2023 £	2022 £
Land and buildings:		
Operating leases which expire:		
In less than one year	**4,875**	9,750
In one to two years	**-**	4,875
In two to five years	**-**	-
Other:		
Operating leases which expire:		
In less than one year	**-**	1,289
In one to two years	**-**	-

Notes

(forming part of the financial statements)

20 Subsidiaries

These financial statements are separate charity financial statements for 31 March 2022. The subsidiary financial statements have not been consolidated because the balance sheet and profit & loss account is not material to the group.

Details of the charity's subsidiary at 31 March 2022 are as follows:

Nature of undertaking	Country of incorporation	Nature of business	Class of shares held	% held direct
Community Energy Plus (Trading) Limited	England	Dormant company	Ordinary	100.00

The aggregate capital and reserves and the result for the year of the subsidiary excluded from consolidation was as follows:

Nature of undertaking	Loss	Capital and reserves
	£	£
Community Energy Plus (Trading) Limited	-	(11,345)

21 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	**56,791**	146,890
Adjustments for:		
Depreciation charges	**2,500**	2,500
Movements in working capital:		
Decrease/(Increase) in debtors	**156,201**	(166,838)
(Decrease)/increase in creditors	**(234,094)**	177,549
Cash (used)/generated from operations	**(18,602)**	160,101

We thank you for your ongoing support of Community Energy Plus

COMMUNITY ENERGY PLUS

35 River Street, Truro, TR1 2SJ

Main Telephone: 01872 245566
Website: www.cep.org.uk
General enquiries: advice@cep.org.uk

Company registration number 03533571
Charity registration number 1068990

Images: The images contained in this report are from Community Energy Plus' collection or from stock images from Canva.com

COMMUNITY ENERGY PLUS

England & Wales - Charity number 1068990

Accounts

COMMUNITY ENERGY PLUS

Annual Report and Financial Statements

For the year ended 31 March 2022

COMMUNITY ENERGY PLUS

COMMUNITY ENERGY PLUS (LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the year ended 31 March 2022

Company registration number 03533571
Charity registration number 1068990

Registered address: 35 River Street, Truro, TR1 2SJ

Main Telephone: 01872 245566

Website: www.cep.org.uk

General enquiries: advice@cep.org.uk

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The trustees are pleased to present their Annual Report for the year ended 31 March 2022, under the Companies Act 2006 together with the audited financial statements for the year and confirm that the latter comply with the requirements of the Act, the Memorandum and Articles of Association and the Charities Statement of Recommended Practice (SORP).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered name	Community Energy Plus
Company registration number	03533571
Charity registration number	1068990

TRUSTEES

The following trustees constitute directors of the company for the purpose of the Companies Act.

TRUSTEE	DATE APPOINTED
Neil Hartwell, Chairman	16 December 2010
Howard Richards	21 March 2013
Mark Summers	23 May 2013 (stepped down 1 March 2022)
Justin Butt	2 December 2015
Steven Webb	11 September 2019
Manda Brookman	3 November 2021

No directors have a beneficial interest in the company.

ORGANISATION

The trustees met five times in the year with the primary purpose of ensuring the ethical and financial probity and strategic direction of the charity. Additionally, the Chairman held regular meetings with the Chief Executive to consider appropriate application of that strategic direction to the ongoing operation of the charity's activities. Delegation of policy and practice is given to the Chief Executive working with senior staff.

ADDRESSES

PRINCIPAL ADDRESS OF THE CHARITY	35 River Street TRURO TR1 2SJ www.cep.org.uk
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill WEST MALLING ME19 4JQ
SOLICITORS	Stephens Scown 1 High Cross Lane ST AUSTELL PL25 4AB
AUDITORS	RRL Peat House Newham Road TRURO TR1 2DP
INSURANCE BROKERS	AstonLark Lutie House 20 Middle Street PADSTOW PL28 8AP

Report from the Chair

The popular TV image of Cornwall is a place that is an ideal spot for surfing and second homes, a home from home by the sea. That may be true for those who do not live here all year round.

Living in the more typical Cornish households may entail being off the mains gas network and using bottled gas or oil. Homes can often be built with solid stone or granite walls and poorly insulated. Wages are poor in general and the problems of being able to afford to heat the homes are in many ways more acute here in Cornwall than inner cities.

This isn't new but has been the driver behind our work to help households in Cornwall over the last decade. What is more acute is the unimaginable rise in all energy prices this year. We have barely begun to experience the hardships that this will engender.

Thankfully we have been well placed to distribute what help has been made available - both from Cornwall Council and Energy Supplier Redress funds. This came about because of the excellent reputation of our staff and the quality of the work we have done, and I thank them for their diligence and resolve, especially when dealing with clients who face great hardship. Sadly, there is not enough help, nor hours in the day to address problems, and many will be suffering this year.

We seem to have survived the worst of the pandemic and have come out with new skills in working remotely, and our workforce of helping hands has been able to grow again.

We face very choppy water in terms of how the domestic energy markets will develop and change - gone are the days when savings could simply be made by swapping energy supplier. We have had to withdraw from collective oil purchasing due to the vagaries of that market. We can and do help with the energy costs as they arise, but if we can, we will seek for permanent fixes to fuel poverty by better heating systems and insulating homes, and where possible, help households towards a low-carbon lifestyle. We will continue to work with landlords on joint energy efficiency schemes.

Our finances are a credit to all those who have delivered our various work programmes efficiently. Our reserves are reasonably healthy, but inflation is a major challenge to our cost base, and the demands on our staff and clients. Inflation at the projected levels is not something which this charity has ever had to cope with, so the future is uncertain. We can only hope that this comes back under control by the authorities.

Neil Hartwell
Chair of Trustees
Date: 27 September 2022

Structure, Governance & Management

Governing document

Community Energy Plus is a charity established as a company limited by guarantee. It is governed by the Memorandum and Articles of Association dated 24 March 1998 as amended on 16 August 2005 and 14 December 2014 and is registered with the Charity Commission.

Objectives & Aims

Charitable objectives

The objectives of the charity are:

The promotion of sustainable development for the benefit of the public by:

- The advancement of education of the public in the conservation and efficient use of the world’s resources, so as to further the protection of the world's climate systems and to address the consequences of a rapidly changing climate;

- The conservation of the environment through the promotion of resource and energy efficiency and the utilisation of renewable energy resources;

- The conduct of research relating to sustainable development, practices and technologies;

- The relief of poverty and the preservation and protection of health, particularly, but not exclusively, through the promotion of resource efficiency in the use of energy, water, food, waste, transport and income maximisation.

Objectives & Aims

Aims and intended impact

Based on those broad objectives, the charity aims to:

Help households

Many people live in housing that is cold, damp and poorly insulated and so consume unnecessary amounts of energy. The provision of practical help and high quality advice and guidance to address these issues will remain a principle focus of our activities.

Help communities

To be sustainable, communities need to act collectively to reduce their energy demand and meet more of their own energy needs. The charity seeks to model the benefits of collective action and to encourage the development of new community organisations and support established groups achieve their aspirations.

Be an information gateway

Provide a reliable and trusted source of information through the dissemination of research, advice and guidance on the full range of energy and sustainability issues.

Reduce carbon emissions

By doing the above, to reduce the carbon emissions that contribute to the rapid changes that are disrupting the global climate and that potentially threaten our way of life.

These aims and objectives can be summarised as a clear statement of purpose:

Help people to use energy better and to reduce CO_2 emissions

The charity, as a company limited by guarantee manages projects that further its objectives on behalf of the public and private organisations from which it derives an income. The charity recognises that its objectives cannot be achieved by working in isolation. Time is given to maintaining partnerships with statutory and voluntary agencies, helping and encouraging these partners to meet their targets where an overlap or synergy exists.

Activities & Achievements 2021-22

The primary aim of our work is to help households through the provision of practical help and high-quality advice and guidance.

Practical help means the provision of grants to:

- Fund the repair or replacement of heating systems;
- Financial aid in the form of credits for energy bills and the purchase of fuel;
- Supply other measures to help people keep warm, for instance plug-in heated blankets.

Community Energy Plus has continued to contribute to Cornwall's Winter Wellbeing Partnership, a network of public and charitable sector organisations spread across the county. Our advice services have played an important part in this partnership and over the year we received 825 inward referrals from 44 referral partners; of these 34% came from the public sector – departments within Cornwall Council and NHS Cornwall, DWP and JobcentrePlus – while 66% came from voluntary and charity organisations, including 120 referrals from Cornish foodbanks.

Over the year we increased the size of our main advice team to handle much higher levels of demand for help. At the heart of our work is a conversation with each person who contacts us to establish the reason for their request for help.

Our advice team dealt with 12,120 individual calls through our Freephone advice line.

Activities & Achievements 2021-22

During 2021 Community Energy Plus received

825
inward referrals

44
referral partners

34%
from the public sector:
departments within

- Cornwall Council
- NHS Cornwall
- DWP
- JobcentrePlus

66%
from voluntary
and charity organisations

including 120 referrals
from Cornish food banks

66% from voluntary and charity organisations

120 referrals from Cornish food banks

34%
from the public sector:
departments within

Activities & Achievements 2021-22

Work with Cornwall Council

The Council secured funding through several central government initiatives which Community Energy Plus has supported and administered.

- **Cornwall Council COVID Winter Fund 21**
- **Local Support Grant Summer 21**
- **Household Support Grant Winter 2021/22**

The purpose of these programmes was to assist households experiencing, or at risk of financial stress, where they were impacted by economic consequences of the pandemic and growing inflationary pressures on household budgets. After checks on need and eligibility, these low-income households have been awarded money towards the costs of their energy bills, including:

- energy supplier payments for clients with credit meters;
- top-up vouchers for prepayment meters;
- purchase of heating oil, LPG, logs, and coal;
- essential repairs and upgrades to broken heating systems;
- other measures to provide emergency heat and help reduce damp and mould, including heated blankets, plug-in oil filled radiators and dehumidifier heaters.

The number of households helped has been significant:

- Cornwall Council COVID Winter Fund 21 (reporting period covers 2020/21 and 2021/22 financial years) supported 766 clients
- Local Support Grant Summer 21, supported 63 clients
- Household Support Grant Winter 2021/22 (up to March 22), supported 786 clients

Activities & Achievements 2021-22

Work with Cornwall Council (cont.)

COVID CEV Welfare Grant

Additional financial support has been made available for people who were asked to shield during the initial part of the pandemic; once shielding ended, the term Clinically Extremely Vulnerable (CEV) has been used to describe this group. It was recognised that because those who were shielding were often less able to work, or had to remain at home for long periods, they faced additional challenges with higher heating costs; potentially, they were more vulnerable and needed to know their heating systems were reliable and affordable. Our programmes provided advice and grants to help with bills and to get upgrades and repairs to heating systems organised.

49 clients were helped with Shielding Support including significant system repairs and upgrades.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

COVID Support Prepayment Vouchers

The Energy Redress COVID-19 Crisis funding, released by Ofgem, provided top-up vouchers to a total of 618 energy consumers using prepayment meters, who faced higher energy costs because of the lockdown and stay at home regulations. Up to three vouchers were awarded per household for both the supply of electricity and gas.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service

This funded programme provides the backbone of our advice service provision, employing Energy Advisers and Caseworkers, including a specialist funding adviser to source gap funding for clients. 1,288 households were assisted over the course of the year. Our graduated response is tailored to each consumer's needs:

01. **'Light touch' advice:** information, signposting, responding to emails and short phone calls (typically under 10 minutes) or engagement at events. Verbal advice is given, together with referrals for further advice from the service where appropriate.

02. **Intermediate advice:** longer telephone calls explore specific needs, for example providing advice on understanding an energy bill, or identifying any practical help available, with referrals to other programmes run by CEP. Follow-up actions from the adviser include making a referral to a grant or emailing a factsheet.

03. **In-depth advice:** support covering the full range of energy related issues, with advice on energy billing and consumption, fuel debt advice, options for energy efficiency improvements, analysis of unexplained usage and problems requiring monitoring. Typically, there are multiple interactions with the client to resolve their issues.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service (cont.)

04. **Casework and advocacy:** supporting the most vulnerable consumers to engage with energy suppliers and landlords, assisting them with queries about bills, meter issues, or property improvements. Often lengthy conference calls with suppliers are needed to negotiate repayment plans. Grant co-ordination will support access to funding to complete capital improvements without the client asked to make a contribution; too often support through the ECO scheme is insufficient and can stall if the client, who by definition has low income levels in order to qualify for ECO support, is unable to fund the funding gap.

05. **Intermediate advice:** longer telephone calls explore specific needs, for example providing advice on understanding an energy bill, or identifying any practical help available, with referrals to other programmes run by CEP. Follow-up actions from the adviser include making a referral to a grant or emailing a factsheet.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service - Case Studies

Case Study 1

Mrs K, aged 78 contacted us in the first week of December when her LPG boiler had broken down and couldn't be repaired. She called our Freephone advice line as she had been diagnosed with terminal cancer and as a widow on a low fixed income, she could not afford a replacement boiler.

Given Mrs K's vulnerability and the urgency of her situation, our energy adviser Karen completed an application form over the phone for Mrs K to access a grant available to Clinically Extremely Vulnerable (CEV) people in Cornwall – this was through a government fund administered on behalf of Cornwall Council by Community Energy Plus. As Mrs K was comfortable using email, Karen was able to use this to quickly verify that all the information on the form was correct and obtain a form of ID to support the application.

Karen was able to verify her CEV status via the project lead at Cornwall Council the next day. A quote was received from a local heating engineer and within a week of her initial call Mrs K was relieved to have her new fully-funded boiler installed.

Despite her illness, Mrs K has a positive outlook on life, having beaten cancer twice before. Karen checked that she is receiving the benefits which she is entitled to and managing to live independently. Karen also registered her details on Western Power Distribution's Priority Service Register.

Mrs K called Karen to thank her for her help and to praise the service provided by the heating engineer who came to her assistance at such short notice.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service - Case Studies (cont.)

Case Study 2

'Stacey' contacted us after receiving an unexpected gas bill from her energy supplier, despite only having a meter fitted in advance of a first-time central heating system.

Unfortunately, her supplier had assumed that the installation was complete and had billed accordingly for the assumed usage and the daily standing charge. Lacking the confidence to be able to deal with this issue on her own, Stacey reached out for our help and was supported by our adviser Fergus to resolve the issue.

After several 3-way calls to her energy supplier and emails of photographic evidence of a zero reading on the meter, Stacey was relieved that the £315 debt on her account was cancelled. Fergus agreed to provide a tariff comparison for Stacey once the new heating system had been installed to ensure that she was not paying more than she needed to on her energy bills. He also advised her to apply for the Warm Home Discount and a temporary Priority Service registration was made, as there was a baby living in the property.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service - Case Studies (cont.)

Case Study 3

'Courtney' was referred to us by Cornwall Council Together for Families in May. She lives in a social housing flat in North Cornwall with old night storage heaters which were inadequately meeting the needs of her young family. With her consent, our energy adviser Hugh contacted her housing provider to enquire about the possibility of a heating upgrade and consequently, she had an Air Source Heat Pump central heating system installed.

Courtney was struggling with the cost of topping-up her prepay meter and was in her emergency credit, so a top-up voucher was provided through the Covid-19 Crisis Fund. Tips on saving energy were discussed and she was advised to apply for the Warm Home Discount from Utilita in the summer, or to consider switching to another supplier before mid-July to improve the likelihood of making a successful Warm Home Discount claim.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Park Homes Plus

Cornwall has many park home communities, with more than 3,400 people using them as permanent accommodation across the county. This is twice the average across the South West. Park home sites are often restricted to occupancy by people over the age of 55 and are promoted as an ideal retirement option. However, a high proportion of park home residents are considered vulnerable and may be in receipt of means-tested benefits and/or disability-related benefits. The inadequacies of some park homes in terms of poor energy efficiency, reliance on expensive forms of heating and restrictions imposed by site owners can exacerbate the difficulties faced by these vulnerable people.

Funded by Energy Redress, the Park Homes Plus project ran from March 2020 to February 2022 and aimed to provide practical support and advice to residents to maximise their income and reduce their energy costs. The project also aimed to improve thermal comfort levels and increase the confidence of residents to keep themselves affordably warm.

Most park homes in Cornwall rely on either LPG or electric storage heaters for heating, so we were very pleased to link this project to other work Cornwall Council enabled through the Warm Homes Fund, the result of which was two sites have been connected to the main gas network. Our Park Homes Plus Adviser worked with 84 residents at the two sites and helped them through the process of getting mains gas connections installed to their homes and new boilers and cookers fitted.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Park Homes Plus (cont.)

From gathering initial expressions of interest from residents, to commissioning of the new equipment took many months of liaison between residents, Cornwall Council, and the site owners to achieve these outcomes, and we are appreciative that the support of the Energy Redress programme allowed us to provide this extended period of support.

The Park Homes Plus project reached its conclusion at the end of February. While much of the face-to-face delivery was impacted by the restrictions of the pandemic, we are proud of what we have achieved. 84 residents at two park homes sites in Cornwall can enjoy the benefits of no longer relying on expensive bottled LPG heating. We have given phone advice to 570 park home residents and our 'Affordable Warmth advice guide' leaves a legacy for the project which extends beyond Cornwall – we have received several calls from park home residents living in other parts of the country who have accessed the guide online and we have signposted them to their local authorities for further information about energy efficiency schemes in their area.

Projects funded by The Energy Industry Voluntary Redress Scheme

Projects funded by The Energy Industry Voluntary Redress Scheme

Park Homes Plus - Case Studies

Case Study 1

Christine, from central Cornwall called us after receiving a copy of our Affordable Warmth Guide for Park Home Residents in Cornwall. The 76-year-old lady lives on her own and receives pension guaranteed credit. We calculated that her residual income after housing and energy costs were just £7,000 a year. Her boiler was 20 years old and very inefficient, and she was worried that it was likely to fail during the coming winter and due to her very low income, she would not be able to afford to replace it, as she could only afford to contribute £500 towards the cost of the installation of a new LPG boiler.

Over the summer, Community Energy Plus administered the energy strand of Cornwall's COVID Local Support Grant on behalf of Cornwall Council and we assisted Christine to apply for a grant and access a quote for a replacement boiler from a local installer. Her application was successful and in September she was granted £2,285 towards the boiler replacement.

Christine was relieved that she didn't have to worry about her boiler breaking down in the winter and found the advice guide we provided to be useful. We have registered her with Western Power Distribution's Priority Service Register and helped her to apply for the Park Home Warm Home Discount scheme with Charis.

Projects funded by The Energy Industry Voluntary Redress Scheme

Projects funded by The Energy Industry Voluntary Redress Scheme

Park Homes Plus - Case Studies

Case Study 2

When Mrs W contacted us, she and her husband had been without heating and hot water for four months. She disclosed she was struggling with personal hygiene because of this. Mrs W in receipt of ESA and PIP and had no savings. On initial contact, Mrs W claimed they did not understand the questions being asked nor the PHP advice being offered. It was at this point that Mr W became the main contact.

After several long phone calls with Mr W with help provided remotely to apply for funds from project partners, we were able to arrange for the replacement of the broken oil boiler with an LPG boiler, together with a solid concrete base for the LPG cylinders to sit on, funded by Covid Winter Fund, Cornwall Council's Crisis & Care Fund and Cornwall Council's Warm Home Discount Industry Initiative Project. The main reason for the fuel switch was that the clients were unable to afford to pay upfront costs for heating oil and the oil tank was broken and needed replacing which the clients could simply not afford. Mr W stated that it would be more manageable for them to budget for the cost of LPG cylinders.

Utilising Cornwall Council's Covid Winter Fund, we also arranged for a £196 payment to be made to the clients' site owner for electricity and also provided a carbon monoxide alarm. The couple are now warm and safe in their park home and have a head start on their energy costs for the next few months.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Warmer Tenants Advice Service

This 18-month pilot service provided targeted energy advice to tenants in the private rental sector and to their landlords. Fuel poverty remains very high within this type of housing provision, with several additional factors driving the lack of energy efficiency in the sector. Our specialist adviser has often met challenges with tenants who are fearful of upsetting their landlord despite living in very damp or cold conditions – fear of eviction or of rental charges being increased beyond the ability to pay because of an intervention – which makes them reluctant to request action.

Our service has focused support to the many landlords who are 'accidental', rather than to those letting as a business. These are people who have inherited a property, or have one or two properties available to rent, but are often unaware of the regulations they must comply with, particularly the Minimum Energy Efficiency Standard (MEES). Typically, these landlords have limited incomes and so need help to upgrade their properties where there is a shortage of relevant grant funding.

With her experience working with landlords and tenants, our specialist adviser, who is CEP's in-house Domestic Energy Adviser, has developed a partnership with the Private Sector Housing team at Cornwall Council. This team have secured funding to develop work to get higher levels of compliance with the MEES.

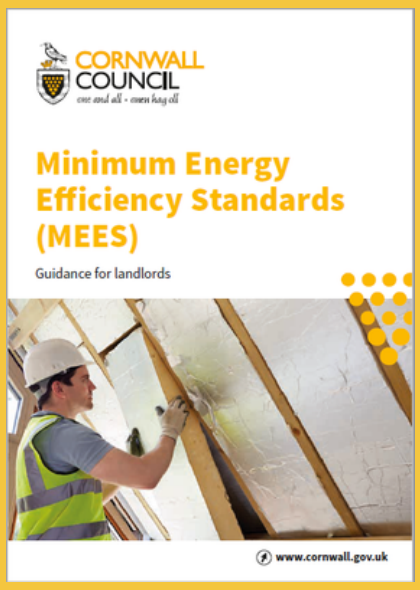
Activities & Achievements 2021-22

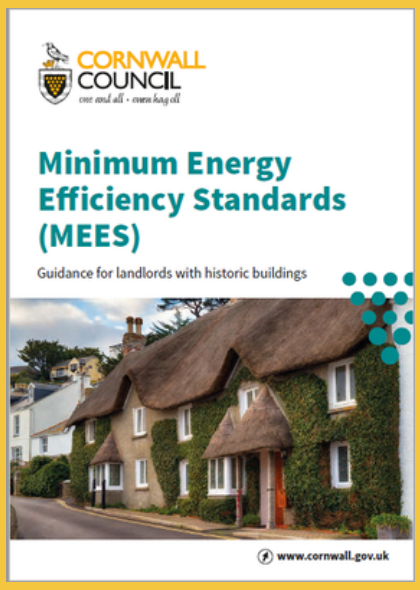
Projects funded by The Energy Industry Voluntary Redress Scheme

Warmer Tenants Advice Service (cont.)

All domestic rental properties must be rated as at least EPC E, or register a valid exemption once works have been done and still below this rating; unfortunately, we still see lots of rental properties across Cornwall that are EPC F or G. Our partnership with Cornwall Council has led to work where the Council identify non-compliant properties and write to the landlord to advise they need to improve their properties. They are then directed to our adviser to provide advice and guidance.

From this partnership, two advice guides have been produced to provide further help to landlords; although written to support landlords in Cornwall, these guides are being used elsewhere in the country as there is a lack of clear advice for landlords.





Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Warmer Tenants Advice Service - outcomes from the project

344 households
reached with advice

80 properties surveyed

24 properties
with planned improvements
(to be completed after project end)

128 tenants
referred to other CEP schemes
for support

163 landlords
were given MEES guidance
and advice on improvements

21 EPCs
with improved ratings lodged

244 'nudging' letters
sent from Cornwall Council to
landlords potentially in breach
of MEES leading to 68 approaches
to CEP for assistance

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Warmer Tenants Advice Service - Case Study

Case Study

A landlord who had been contacted by the Council with regards their EPC rating of F called our Adviser for help. The house was built in 1910 with solid walls and is off the mains gas grid. The heating system had previously been storage heaters, but currently there was central heating using a Worcester Greenstar 28i junior condensing combi boiler using bottled LPG. This was an expensive solution for tenants and they had complained of the cold, as many of the habitable rooms did not have radiators.

A survey was carried out, and although the original lodged EPC showed a score of F37, after the survey it scored F29. This was due to the change from storage heaters to bottled LPG plus only 50% of house had heating. All radiators were in corridors, none in living rooms and bedrooms. There had been some newly installed double glazing, but this only gained a single point on the EPC.

Options that were considered were an air source heat pump, new storage heaters and upgrading current system to bulk LPG. There was space at the back of the house to accommodate a bulk LPG tank. After a lot of research, both ground source and air source heat pumps were considered too expensive, and in discussion with the landlord, it was decided keeping the central heating was best option, and a bulk LPG tank and additional radiators were installed.

The initial survey was carried out in June 2021. The landlord contacted us in December to say work had been carried out and a re-visit was to be arranged in January 2022 to lodge the new EPC.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Service

Our new advice service was launched in May 2021, funded by the newEnergy Redress Scheme aimed at promoting decarbonisation. The service has been established to provide advice and guidance to homeowners who want to make the transition to low carbon technologies. We are aware that there is the need for a lot of education around the technologies that will help households reduce their carbon emissions and so the project seeks to build understanding and confidence that the right decisions can be made in the right order. The Sustainable Homes Advice team are providing in-home surveys that walk through the options for a range of technologies such as heat pumps, domestic battery and heat storage, and solar PV.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Service - Case Study

Case Study

Mr S owns a large solid walled house built in the 1840s, that is Grade II listed and in a conservation area. He is aware that his house is inefficient and the mains gas boiler needs replacing. He was concerned that he wouldn't be able to replace his gas boiler due to government legislation and that he might need to spend very large amounts of money on insulation and a low carbon heating system, without the knowledge to know what is available, what would work or what is possible in a listed building. He also generally wants to reduce his carbon footprint as well as energy costs and got in contact with the Sustainable Homes Advice Service to find out what he could do.

A home visit was arranged, and this identified the main improvements that he could do in his present situation. These included:

- replacing his existing gas boiler;
- installing thermostatic heating controls;
- increasing the level of loft insulation in the pitched roof section of his house; and
- investigating installing solar PV panels on the roof of his garage.

The current boiler is around twenty years old and BRE data indicates it has a 65% efficiency. Based on his current energy use and the addition of thermostatic controls, an upgrade to a high efficiency boiler could save him £340 per year and 1.6 tonnes of CO_2 per year. Mr S was satisfied with this outcome, and it has given him the confidence to make investments in his heating system that he wouldn't have had before and is now actively investigating the measures above with CEP support.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health

Our innovative new partnership with Cornwall MIND reflects growing concerns about the mental health challenges of many of the people coming to us for help. Again, funded by Energy Redress Scheme, the two-year project that started in May 2021 is working with energy consumers where poor mental health has become a barrier to addressing difficulties with their household bills. Unfortunately, growing levels of anxiety and stress about the ability to manage household expenses are now affecting many people, and so the Positive Mental Health advice team are working with a group of clients both to address the energy related issues they face but also to provide signposting and support to improve their health.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health - Case Studies

Case Study 1

Mrs O contacted CEP early in September as her immersion heater had stopped working, limiting her access to hot water. The client lived alone with no friends or relatives close by. At the age of 75, she has developed an inner ear problem which impacts her balance, making carrying kettles of hot water around the house very dangerous. Mrs O was in receipt of pension guaranteed credit and could not afford the call out charge to get a plumber to look at the immersion heater. The project was able to provide the funds to get Mrs O's hot water system repaired.

Her heating system consisted of a log burner and portable electric heaters which she was finding difficult to fund. A heated throw was ordered to provide localised and affordable heat, and an application to the Cornwall Council First Time Central Heating project was made. As this may take a while to be processed and organised, Mrs O will be on our records if any winter funds become available which might be able to assist with fuel costs. Her energy supplier does not offer the Warm Home Discount. We confirmed that she is receiving all the benefits possible and added her to the Priority Service Register.

Mrs O was suffering with Long Covid and so was been feeling very overwhelmed with dealing with an energy dispute. She was getting assistance from the Extra Help Team at Citizens Advice Cornwall but became very anxious by the slow progress being made. She submitted a formal complaint with British Gas over a dispute related to her final bill but was finding it hard to deal with the contact from British Gas. We are now in the process of communicating with British Gas on behalf of Mrs O and are aiming to resolve the dispute soon.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health - Case Studies (cont.)

Case Study 2

Ms D first contacted CEP as she was needing assistance with heating costs and staying warm. She is a burns survivor and so is more susceptible to feeling the cold, walking around her flat in coats and with hot water bottles to stay warm. A heated throw was ordered to provide some localised and affordable heat. In order to address her difficulty in paying for bills, a referral to South West Water was made to help with her water debt, and a top up voucher was provided for her electric.

Ms D mentioned how overwhelmed and isolated she was feeling, resulting in her spending most of her time alone in her flat in the cold. We organised for Megan, our caseworker working with Cornwall Mind, to have a chat with her to see if the project would be suitable. When Megan made initial contact with Ms D, she discussed her constant struggle with PTSD, and how her coping mechanism is to isolate herself for long periods of time within her unsuitably cold rental property. Ms D expressed that it's hard for her to talk about these issues, but with time and by gaining her trust by listening without judgement, she revealed she also struggles with an eating disorder.

Continued overleaf...

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health - Case Studies (cont.)

Case Study 2 (cont.)

We created a Recovery Action Plan (RAP) together including goals such as getting eating disorder support and sea swimming, recognising ways to improve her wellbeing, ultimately her self-love and self-confidence. Ms D was keen to engage in all signposting and opportunities Megan offered, but equally was still struggling and in August Ms D stopped engagement. Fortunately, we had made a referral to The Recovery College (among other referrals and signposting) which Ms D engaged well with and felt a strong benefit from, planning to complete all courses on offer. Mrs D did get overwhelmed by the number of referrals available to her, and so we helped set up a routine, with the aid of using a calendar.

Using a Warwick-Edinburgh scale and a General Anxiety Disorder scale, the improvement of Ms D's mental wellbeing is fantastic and her gratitude for that is motivating her, reducing her feelings of being overwhelmed significantly. We are hoping that this increase in mental wellbeing will encourage Mrs D to become more organised with her household bills and improve her budgeting skills. We will remain in contact to monitor the progress of her mental wellbeing and to offer any further energy-related assistance.

Other Projects

Cornwall Community Foundation Surviving Winter and Crisis Funds

On behalf of the **Cornwall Community Foundation**, we have acted as a small grants distributor for monies they have made available as part of their **Surviving Winter** programme and additional funding for households in crisis. This has enabled us to give heated throws to many vulnerable clients who are anxious about the costs of running their heating system. The heated blankets provide a low-cost option to help keep people warm.

Furniss Charity, Truro City Council

On behalf of Truro City Council, we distributed fuel assistance to residents living in the city, from referrals made by local councillors. Originally, the **Furniss Charity**, established by the creator of the famous Cornish Fairings spiced biscuits, funded the supply of coal over the winter to vulnerable residents living in Truro.

The **City Council** now manages this fund, and with CEP's involvement, we have been able to supply beneficiaries with a low CO_2 smokeless coal substitute, as well as providing advice on energy costs, and links to our other programmes. Our hope through this partnership with the City Council is that the households who have received help by the Furniss Charity will get support to transition to low carbon heating technologies.

Other Projects

Warm Homes Discount Industry Initiative

Our on-going partnership with **Cornwall Council** and **OVO Energy** enables us to deliver virtual home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation. A range of measures are also funded, and where feasible we combine funding through this scheme with the other funding streams noted above to ensure upgrades to heating systems are completed with no requirement for the beneficiary household to contribute.

Our Warm Homes Lead Adviser works closely with frontline health and social care professionals to take referrals from vulnerable clients who need assistance to achieve warmer, healthier homes.

Between April 2021 and March 2022, 200 clients were supported with in-depth advice through this project. £102,316 was also spent delivering much needed capital measures such as heating repairs, servicing and upgrades, insulation, draught-proofing, heated throws and LEDs.

Warm Wales - Healthy Homes, Healthy People (HHHP)

Cornish households are receiving help to enjoy warmer, safer homes thanks to a project sponsored by the gas network provider Wales & West Utilities (the mains gas network provider in Cornwall) and managed by Warm Wales CIC, who operate as Warm West in our region. A dedicated Community Energy Champion is able to deliver energy advice and support in hard-to-reach communities; the assistance provided by HHHP includes help to review energy tariffs, claim the Warm Home Discount from energy suppliers, as well as applying for grants for heating upgrades, insulation and support to reduce energy debt.

Our Community Energy Champion is also able to provide free carbon monoxide alarms to qualifying households and will make referrals for the installation of free smoke alarms and home fire safety checks by Cornwall Fire & Rescue Service.

Other Projects

WPD Priority Services Register – Telephone support and home visits

In partnership with **Plymouth Energy Community** we identify consumers eligible to go on **Western Power Distribution's** Priority Services Register and deliver in-depth advice as part of this support package.

We also take referrals from the **Centre for Sustainable Energy** who provide follow up energy advice to households recently put on the Priority Service Register, and we work with them to carry out home visits for those identified as needing more in-depth support.

Other Projects

Net Zero Community

Western Power Distribution (WPD) awarded funding for an 18-month project as part of their Network Innovation Allowance for a partnership project led by **Wadebridge Renewable Energy Network** (WREN).

WPD are looking to test innovative ideas with communities to help ensure no one is left behind in the transition to a smarter, decarbonised network. The project is looking at what would need to be done to assist the transition of the Wadebridge and Padstow Community Network area, an area with approximately 13,000 homes, including the well-known holiday destinations of Port Isaac, Rock and Padstow. Padstow and Wadebridge are the major settlements surrounded by a number of dispersed communities in a rural setting on the north Cornwall coast; typical of much of Cornwall, only half the homes are connected to the mains gas network and so are reliant on more carbon-intensive fuels like heating oil.

While government strategies have assumed most rural housing will shift to electrified heating solutions (primarily heat pumps), the mass roll-out of these technologies creates challenges to the supply grid managed by WPD, especially at points of peak demand.

The Net Zero Community (NZCom) project is looking to better understand how the needs of WPD's vulnerable customers will change in the future, creating novel ways to support a whole community through the transition to net zero and to understand the role community energy groups can play. The collaboration led by WREN, includes academics from University of Exeter, a Cornwall-based energy consultancy Planet A, and CEP. The decarbonisation of domestic heating forms a major challenge for this project.

CEP's involvement in the project is to apply our experience and knowledge of more vulnerable energy consumers, and in the proposals of how a community starts to transition to low carbon solutions, to better understand why vulnerable households are at risk of getting 'left behind'. We are also using our knowledge from supporting various community energy groups, to shape business models that local groups can start to lead in their own communities.

PUBLIC BENEFIT

The trustees consider that the information above shows that the charity is acting in the spirit of, and in accordance with its charitable objects. The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Related parties

The charity has a wholly owned subsidiary, Community Energy Plus (Trading) Limited; the trading company is currently dormant. One trustee is also a director of this company.

Risk Management

Trustee responsibility

The trustees accept that they are the body ultimately responsible for the conduct of the charity and have a duty to ensure that all major risks are assessed, and that appropriate policies and procedures are in place to minimise risks and to respond to unforeseen events.

Risk identification process

A risk assessment matrix is maintained and reviewed on a regular basis. The matrix consists of five subject headings in accordance with Charity Commission guidance:

- Governance and Management risk
- Operational risk
- Financial risk
- Environment/external factors
- Compliance risk

The matrix includes an assessment of the likelihood and severity of the risks being considered, and steps recommended to mitigate and control the impacts of those risks.

Risk assessment statement

The trustees consider that through the above procedure they have taken all reasonable steps to identify major risks and confirm that control systems have been established to mitigate those risks.

PUBLIC BENEFIT

Recruitment and induction of trustees

Trustees are selected to bring a wide range of experience and knowledge from across the fields of energy efficiency, fuel poverty, renewable energy, social and private sector housing, local government, finance, health, community engagement, marketing, and business.

If a trustee resigns, or the board consider that additional experience, knowledge, and skills are required the position is notified and advertised across a broad range of formal and informal networks.

New and existing trustees are issued with a pack which includes the governing documents, contact details, organisational charts, minutes and agendas of previous meetings and Charity Commission guidance documents.

Financial information and review of the year

The charity continues to produce internal management and statutory accounts for presentation to our accountants, RRL, and the Board of Trustees maintains its overseeing brief of the charity's financial performance. The trustees consider that these arrangements have ensured that timely and accurate financial information has been made available to the trustees and management, thereby facilitating informed discussion and decisions that have ensured the financial strength and future of the charity. In addition the trustees consider that the year's annual report presents an informative account of the charity's financial performance.

PUBLIC BENEFIT

Reserves policy

Why the charity needs reserves:
The charity needs reserves to ensure the smooth running of its projects and to protect against risks.

Cash flow: The charity currently administers grant aid on a mixed basis. The majority of this is on a cost first basis, that is, it must show to the funding body that contractors have been reimbursed before it can claim the funds due. An ever-decreasing proportion of it is represented by funding in advance.

Meeting charitable objects: The funding environment is changing all the time and challenges our ability to maintain awareness of all opportunities that the charity could capitalise on. The charity manages these funding sources in such a way that its own objects and priorities are met, and provision is made for periods of low activity when no direct funding is available.

Retaining staff: Staff remain the charity's greatest asset. Community Energy Plus is keen to retain staff and their skills by making investments in the training and continued professional development of its staff along with maintaining concern for their welfare. As operating conditions change, it is necessary to regularly review staffing levels, their attached costs, and consequent reserve thresholds required.

Employment legislation: Retention of staff also represents a risk. Despite the short or fixed term nature of the funding, staff retention is high and many project staff have moved successfully moved from one funded project to the next. Therefore in accordance with employment legislation most staff enjoy permanent contracts. Since project funding cannot be expected to provide a contingency for redundancy, this has to be provided for in our general reserve.

Range of free reserves:
Minimum £120,000 / Maximum £300,000

The trustees have set a range of free reserves that it believes it is prudent to operate within.

Taking the above points into consideration, the risk assessment undertaken and the current operating environment, the charity has concluded that no adjustment to reserve levels is necessary this year.

PUBLIC BENEFIT

Fundraising performance

In the last year the charity has done a small amount of raising funds directly from the public, through our Cornwall Winter Fuel campaign. Most of its funding is derived from public and private sector bodies for the administration of projects and programmes.

Investment performance against objectives

Like all organisations and individuals in the UK, the charity has seen its return from investments decline as interest rates continue at a very low level. As detailed in the previous year's report, reserves have been spread across different financial institutions, under a policy that no one financial institution can hold greater than 50% or £500,000 of the charity's assets, whichever is the greater.

Auditors

RRL LLP were appointed as auditors and a resolution proposing RRL LLP be reappointed as auditors of the company will be put to the Annual General Meeting.

PUBLIC BENEFIT

Statement of Trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the company and of the net incoming or outgoing resources for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

PUBLIC BENEFIT

Statement of disclosure to Auditor

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

In approving the Trustees' Annual Report, we also approve the Strategic report included therein, in our capacity as company directors.

By order of the Trustees

N Hartwell
Chair of Trustees
10 November 2022

35 River Street
TRURO
Cornwall
TR1 2SJ

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

We have audited the financial statements of Community Energy Plus (Limited by Guarantee) for the year ended 31 March 2022 which comprise of the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of the incoming resources and application 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

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.

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

The impact of macro-economic uncertainties on our audit

Our audit of the financial statements requires us to obtain an understanding of all relevant uncertainties, including those arising as a consequence of the effects of macro-economic uncertainties such as Covid-19 and Brexit. All audits assess and challenge the reasonableness of estimates made by the directors and the related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of the future economic environment and the company's future prospects and performance.

Covid-19 and Brexit are amongst the most significant economic events currently faced by the UK, and at the date of this report their effects are subject to unprecedented levels of uncertainty, with the full range of possible outcomes and their impacts unknown. We applied a standardised firm-wide approach in response to these uncertainties when assessing the company's future prospects and performance. However, no audit should be expected to predict the unknowable factors or all possible future implications for a company associated with these particular events.

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

In our evaluation of the directors' conclusion, we considered the risks associated with the company's business, including effects arising from macro-economic uncertainties such as Covid-19 and Brexit. We analysed how those risks might affect the company's financial resources or ability to continue operations over the period of at least twelve months from the date when the financial statements are authorised for issue. In accordance with the above, we have nothing to report in these respects.

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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. 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 trustees' report incorporating 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.

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable 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 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's 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 trustees were not entitled to prepare the financial statements in accordance with the small companies' regime take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 42, 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Auditor's responsibilities for the audit of the financial statements (continued)

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations surrounding the safeguarding of vulnerable groups were most significant to the charity as well as the laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, the Companies Act 2006 and compliance with the Charities Statement of Recommended Practice.

The specific procedures for this engagement and the extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Obtain an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the following laws and regulations were most significant: the Charities Act 2011 and the Companies Act 2006;
- Review of the disclosures in the financial statements and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for potential bias.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Auditor’s responsibilities for the audit of the financial statements (continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

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.

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its 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 members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RRL LLP

Mark Williams FCA DChA (Senior Statutory Auditor)
For and on behalf of RRL LLP
Chartered Accountants
Statutory Auditors

Peat House
Newham Road
TRURO
TR1 2DP

10 November 2022

Statement of financial activities
(incorporating income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	**2022 Total funds £**	2021 Total funds £
Income from:					
Donations and legacies		-	-	-	17,591
Charitable activities	*4*	105,059	1,147,237	**1,252,296**	601,329
Other trading activities	*5*	-	-	-	-
Investment income	*6*	2	-	**2**	9
Total income		105,061	1,147,237	**1,252,298**	618,929
Expenditure on:					
Charitable activities	*7*	(3,243)	1,108,651	**1,105,408**	582,248
Total expenditure	*9*	(3,243)	1,108,651	**1,105,408**	582,248
Net income for the year		108,304	38,586	**146,890**	36,681
Transfers		-	-	-	-
Net movement in funds		108,304	38,586	**146,890**	36,681
Total funds brought forward		174,886	24,224	**199,110**	162,429
Total funds carried forward		283,190	62,810	**346,000**	199,110

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance sheet

As at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	11		**4,375**		6,875
Investments	12		**1**		1
Total fixed assets			**4,376**		6,876
Current assets					
Debtors	14	**286,752**		119,914	
Cash at bank and in hand		**452,829**		292,728	
Total current assets		**739,581**		412,642	
Creditors: amounts falling due within one year	15	**(397,957)**		(220,408)	
Net current assets			**341,624**		192,234
Net assets	19		**346,000**		199,110
Funds of the charity:					
Restricted funds	17		**62,810**		24,224
Unrestricted funds					
Unrestricted general reserves	18	**283,190**		174,886	
			283,190		174,886
Total charity funds			**346,000**		199,110

The financial statements were approved by the Trustees on 10 November 2022

N Hartwell
Trustee

Company registration no. 03533571

Cash flow statement

As at 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	22	**160,101**	185,150
Change in cash and cash equivalents in the reporting period		**160,101**	185,150
Cash and cash equivalents at 1 April 2021		**292,728**	107,578
Cash and cash equivalents at 31 March 2022		**452,829**	292,728

Notes

(forming part of the financial statements)

1 Accounting policies

Charity information

Community Energy Plus (Limited by Guarantee) is a company limited by guarantee incorporated in England and Wales. The registered office is 35 River Street, TRURO, Cornwall, TR1 2SJ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are donations and other incoming resources received or generated for general charitable purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund, together with a fair allocation of overheads and support costs.

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Intangible income is not included unless it represents goods or services which would otherwise be purchased.

Income from trading activities is recognised as earned (as the related goods and services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions it is recognised as earned (as the related goods or services are provided).Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when performance related grants are received in advance of the activity to which they relate.

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.5 Resources expended

Expenditure is included on an accruals basis. The irrecoverable element of VAT is included with the expense to which it relates. Expenditure is recognised when a liability is incurred.

Governance costs represent the cost of relevant staff, meeting expenses and accountancy fees.

The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned to activities in furtherance of the objects of the charity. Shared staff costs and office costs are apportioned on the basis of the estimated usage by each cost centre of services provided.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	4 years
Computer equipment	3 – 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.8 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.11 Employee benefits

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

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

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.12 Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The amount charged to the statement of financial activities represents the contributions payable to the scheme in respect of the accounting period.

1.13 Operating leases

Rental charges are charged in the statement of financial activities on a straight line basis over the life of the lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Notes

(forming part of the financial statements)

3 Prior year statement of financial activities (incorporating income and expenditure account)

	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income from:			
Donations and legacies	16,416	1,175	**17,591**
Charitable activities	94,506	506,823	**601,329**
Other trading activities	-	-	-
Investment income	9	-	**9**
Total income	110,931	507,998	**618,929**
Expenditure on:			
Charitable activities	67,674	514,574	**582,248**
Total expenditure	67,674	514,574	**582,248**
Net income/(expenditure) for the year	43,257	(6,576)	**36,681**
Transfers	-	-	-
Net movement in funds	43,257	(6,576)	**36,681**
Total funds brought forward	131,629	30,800	**162,429**
Total funds carried forward	174,886	24,224	**199,110**

Notes

(forming part of the financial statements)

4 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Big Energy Saving Network	-	15,500	**15,500**	11,000
Centre for Sustainable Energy (CSE) Power Up	1,605	-	**1,605**	1,677
CEP Winter Fuel Campaign	-	2,216	**2,216**	-
Cornwall Council Household Support Grant	-	259,723	**259,723**	-
Cornwall Council MEES Compliance	-	24,985	**24,985**	-
Cornwall Council Shielding Support 20-21	18,000	-	**18,000**	-
Cornwall Council Winter Covid Grant	-	109,020	**109,020**	156,980
Cornwall Energy Advice Service	-	149,094	**149,094**	74,264
Community Energy Club	2,330	-	**2,330**	1,445
Community Energy Switch	997	-	**997**	1,083
Cornwall Local Support Grant	-	92,630	**92,630**	-
Community Power Cornwall	7,285	-	**7,285**	24,715
Covid CEV Welfare Grant	-	134,543	**134,543**	-
Covid Support - redress	-	65,703	**65,703**	15,857
Delivery Team	-	-	-	15,590
Energy Wise	-	-	-	76,760
Net Zero WREN	18,160	-	**18,160**	-
Parks Homes Plus	-	42,362	**42,362**	38,125
PEC\WPD	28,750	-	**28,750**	34,300
Positive Mental Health Advice	-	115,839	**115,839**	-
Sustainable Homes Advice Service	-	55,808	**55,808**	-
Warm Homes Discount Industry Initiative	-	43,779	**43,779**	118,228
Warm Wales, Warm & Safe Homes	21,682	-	**21,682**	15,196
Warmer Tenants Advice service	-	36,035	**36,035**	15,609
Other earned income	6,250	-	**6,250**	500
	105,059	1,147,237	**1,252,296**	601,329

The purpose of each fund is as follows:

Big Energy Saving Network 2021/22: Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

Centre for Sustainable Energy (CSE) Power Up: Follow up energy advice home visits for households on Western Power Distribution's Priority Service Register.

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

CEP Winter Fuel Campaign: Donations to support the general work of CEP

Cornwall Council Household Support Grant 2021/22: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

Cornwall Council Minimum Energy Efficiency Standard (MEES) Compliance: In partnership with Cornwall Council provision of Advice and guidance for private landlords on achieving improvements to their rental properties to meet their obligation to achieve MEE standard.

Cornwall Council Shielding Support 2020-21: Advice and grants made to households with someone who was asked to shield during the pandemic.

Cornwall Council Covid Winter Grant 2021: Providing support in the first half of 2021 to households experiencing, or at risk of experiencing, poverty, where they are impacted by the ongoing public health emergency and where alternative sources of assistance may be unavailable. Wide range of energy related support was accessed.

Cornwall Energy Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

Community Energy Club: Collective buying mechanism for heating oil customers.

Community Energy Switch: Collective tariff switching for gas and electricity customers.

Cornwall Local Support Grant: (Summer 2021) Funded by Cornwall Council, grants for upgrades to heating systems

Community Power Cornwall: Support for the development of community owned renewable energy projects and cooperatives.

COVID CEV Welfare Grant: A range of support for households with a member classed as Clinically Extremely Vulnerable (CEV), previously described as shielding; support includes grants for help with heating costs and upgrades and repairs to heating systems.

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

COVID Support – Redress: Energy Industry Voluntary Redress COVID-19 Crisis funding, providing top-up vouchers to energy consumers using pre-payment meters, who faced higher energy costs as a result of the lockdown and stay at home regulations.

Delivery Team – Fee income generated from provision of advice services including provision of Energy Performance Certificates for domestic properties.

Net Zero WREN: Western Power Distribution funded research and innovation project led by Wadebridge Renewable Energy Network (WREN) to investigate the challenges of a community moving to net zero, and in the transition ensure no-one is 'left behind' due to vulnerability.

Park Homes Plus: Funded by the Energy Industry Voluntary Redress Scheme, the project aims to support park home residents to maximise income and reduce energy costs with guidance and energy advice. The project aims to improve thermal comfort levels and increase confidence of residents to keep affordably warm.

PEC/WPD: Partnership with Plymouth Energy Community identifying consumers eligible to go on Western Power Distribution's Priority Services Register and delivering in-depth advice.

Positive Mental Health Advice: An Energy Industry Voluntary Redress Scheme funded project, working in partnership with Cornwall MIND. The project aims to work with energy consumers where poor mental health is a barrier to addressing difficulties with energy bills.

Sustainable Homes Advice Service: An Energy Industry Voluntary Redress Scheme funded project to advise homeowners who want to make the transition to low carbon technologies. Provision of advice and in-home surveys reviewing the suitability of technologies such as heat pumps, domestic storage, and generation.

Warm Homes Discount Industry Initiative: Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

Warm Wales, Healthy Homes Healthy People: Partnership with Warm Wales, with funding from Wales & West Utility (the mains gas network provider in Cornwall) for a dedicated Community Energy Champion to deliver door-to-door energy advice and support in hard to reach communities.

Warmer Tenants Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this project provides specialist energy advice to tenants in the private rental sector and to landlords requiring support to meet the Minimum Energy Efficiency Standard.

Additional note:

Cornwall Community Foundation Surviving Winter and Crisis Funds

On behalf of the Cornwall Community Foundation we have acted as a small grants distributor for monies they have made available as part of their Surviving Winter programme and additional funding for households in crisis.

Furniss Charity, Truro City Council

On behalf of Truro City Council, we distributed fuel assistance to residents living in the city, from referrals made by local Councillors. Originally the Charity funded the supply of coal over the winter, so most beneficiaries received a low CO2 smokeless coal substitute, as well as advice on energy costs.

Income from government grants for the year totalled £682,681 (2021: £291,623).Included in this is £Nil re the Coronavirus Job retention scheme, included in donations.

Notes

(forming part of the financial statements)

5 Other trading activities

	2022 £	2021 £
Consultancy and fees income	-	-

6 Investment income

	2022 £	2021 £
Bank interest receivable	2	9

7 Charitable expenditure

	Unrestricted £	Restricted £	**2022 Total £**	2021 Total £
Direct project salaries and costs	85,417	1,108,651	**1,194,068**	591,809
Salaries and recruitment	18,631	-	**18,631**	47,792
Mileage and travel costs	41	-	**41**	(30)
Premises costs	11,727	-	**11,727**	11,361
Insurance	2,579	-	**2,578**	1,792
Postage, stationery and consumables	2,550	-	**2,550**	2,432
Telephones	2,767	-	**2,767**	2,672
Computer and IT costs	13,418	-	**13,418**	4,411
Subscriptions and licences	492	-	**492**	665
Other office costs	589	-	**589**	652
Professional and accountancy fees	13,700	-	**13,700**	9,359
Bank charges	174	-	**174**	71
Bad debts written off	6,200	-	**6,200**	-
Irrecoverable VAT	4,570	-	**4,570**	2,764
Sundry expenses	25	-	**25**	208
Governance costs (Note 8)	7,357	-	**7,357**	7,259
Project overhead absorption	(173,480)	-	**(173,480)**	(100,969)
Total charitable expenditure	(3,243)	1,108,651	**1,105,408**	582,248

Notes

(forming part of the financial statements)

8 Governance costs

	2022	2021
	£	£
Accountancy/Audit	3,100	3,100
Salaries	4,257	4,159
	7,357	7,259

9 Total expenditure

	2022	2021
	£	£
Total expenditure includes:		
Operating lease rentals	9,750	9,750
Depreciation	2,500	2,500

	2022	2021
	£	£
Staff costs:		
Wages and salaries	336,667	262,305
Social security costs	23,919	17,358
Other pension costs	5,931	4,835
	366,517	284,498

2022	2021
16	10

The average number of full time equivalent persons employed during the year was as follows:

No employee received remuneration of £60,000 or more.

The total remuneration benefits of key management personnel for the year was £58,068 (2021: £56,744).

Pension Scheme

The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £5,931 (2021: £4,835). There were outstanding contributions of £1,634 (2021: £1,113) at the year end.

Notes

(forming part of the financial statements)

10 Related party transactions

The trustees who are also directors of the company received no remuneration in the year (2021: £Nil).

11 Tangible assets

	Furniture, fittings and equipment	IT equipment	Total
	£	£	£
Cost			
Balance at 1 April 2021 and 31 March 2022	1,487	11,044	12,531
Depreciation			
Balance at 1 April 2021	1,487	4,169	5,656
Charge for the year	-	2,500	2,500
Balance at 31 March 2022	1,487	6,669	8,156
Net book value			
At 31 March 2022	**-**	**4,375**	**4,375**
At 31 March 2021	-	6,875	6,875

12 Investments

Investment in subsidiary undertaking at cost:	£
As at 31 March 2022 and 2021	1

The company holds the entire issued share capital of Community Energy Plus (Trading) Ltd, a company registered in England and Wales. The principal activity of the company is to develop an e-commerce website. It intends to capitalise on the parent company's credentials in renewables and energy efficiency by developing retail opportunities in this field. The company is currently dormant.

Notes

(forming part of the financial statements)

13 Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Equity instruments measured at cost less impairment	**132,746**	71,311
Carrying amount of financial liabilities		
Measured at amortised cost	**397,957**	220,408

14 Debtors

	2022 £	2021 £
Trade debtors	**132,746**	71,311
Prepayments and accrued income	**154,006**	48,603
	286,752	119,914

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	**4,775**	53,350
Other creditors including tax and social security	**11,584**	16,883
Accruals and deferred income (note 16)	**381,598**	150,175
	397,957	220,408

16 Deferred Income

	2022 £	2021 £
Grants received in advance		
Balance at 1 April 2021	**111,270**	25,586
Amount released to income	**(473,608)**	(98,188)
Amount deferred in year	**733,150**	183,872
Balance as at 31 March 2022	**370,812**	111,270

Notes

(forming part of the financial statements)

17 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Big Energy Saving Network 2020/21	-	15,500	15,500	-	-
Big Lottery Energy Wise	6,875	-	2,500	-	**4,375**
Cornwall Council Household Support	-	259,723	235,177	-	**24,546**
Cornwall Council MEES Compliance	-	24,985	24,985	-	-
Cornwall Council Winter Covid Grant	9,426	109,020	118,446	-	-
Cornwall Energy Advice Service	5,000	149,094	154,094	-	-
Cornwall Local Support Grant	-	92,630	83,423	-	**9,207**
CEP Winter Fuel Campaign	(4)	2,216	2,212	-	-
Covid CEV Welfare Grant	-	134,543	134,543	-	-
Covid Support – redress	-	65,703	65,703	-	-
Park Homes Plus	3,000	42,362	45,362	-	-
Positive Mental Health Advice	-	115,839	115,839	-	-
Sustainable Homes Advice Service	-	55,806	55,806	-	-
Warm Homes Discount Industry	-	43,780	19,098	-	**24,682**
Warmer Tenants Advice Service	(73)	36,036	35,963	-	-
	24,224	1,147,237	1,108,651	-	**62,810**

The purpose of each fund is as follows:

Big Energy Saving Network 2021/22: Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

Big Lottery Energy Wise: Reaching Communities funding for a major outreach project, enabling case workers to support vulnerable consumers using Community Energy Plus' HAHA support methodology.

Cornwall Council Covid Winter Grant 2021: Providing support in the first half of 2021 to households experiencing, or at risk of experiencing, poverty, where they are impacted by the ongoing public health emergency and where alternative sources of assistance may be unavailable. Wide range of energy related support was accessed.

Notes

(forming part of the financial statements)

17 Restricted funds (continued)

Cornwall Council Household Support Grant 2021/22: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

Cornwall Council Minimum Energy Efficiency Standard (MEES) Compliance: In partnership with Cornwall Council provision of Advice and guidance for private landlords on achieving improvements to their rental properties to meet their obligation to achieve MEE standard.

CEP Winter Fuel Campaign: Donations to support the general work of CEP

Cornwall Energy Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

Cornwall Local Support Grant: (Summer 2021) Funded by Cornwall Council, grants for upgrades to heating systems

COVID CEV Welfare Grant: A range of support for households with a member classed as Clinically Extremely Vulnerable (CEV), previously described as shielding; support includes grants for help with heating costs and upgrades and repairs to heating systems.

COVID Support – Redress: Energy Industry Voluntary Redress COVID-19 Crisis funding, providing top-up vouchers to energy consumers using pre-payment meters, who faced higher energy costs as a result of the lockdown and stay at home regulations.

Park Homes Plus: Funded by the Energy Industry Voluntary Redress Scheme, the project aims to support park home residents to maximise income and reduce energy costs with guidance and energy advice. The project aims to improve thermal comfort levels and increase confidence of residents to keep affordably warm.

Positive Mental Health Advice: An Energy Industry Voluntary Redress Scheme funded project, working in partnership with Cornwall MIND. The project aims to work with energy consumers where poor mental health is a barrier to addressing difficulties with energy bills.

Notes

(forming part of the financial statements)

17 Restricted funds (continued)

Sustainable Homes Advice Service: An Energy Industry Voluntary Redress Scheme funded project to advise homeowners who want to make the transition to low carbon technologies. Provision of advice and in-home surveys reviewing the suitability of technologies such as heat pumps, domestic storage, and generation.

Warm Homes Discount Industry Initiative: Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

Warmer Tenants Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this project provides specialist energy advice to tenants in the private rental sector and to landlords requiring support to meet the Minimum Energy Efficiency Standard.

17 Restricted funds (continued) - prior year

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Big Energy Saving Network 2020/21	-	11,000	11,000	-	-
Big Lottery Energy Wise	29,295	76,760	99,180	-	6,875
Cornwall Council Winter Covid Grant	-	156,980	147,554	-	9,426
Cornwall Energy Advice Service	-	74,264	69,264	-	5,000
CEP Winter Fuel Campaign	-	1,175	1,179	-	(4)
Covid Support - redress	-	15,857	15,857	-	-
Park Homes Plus	1,505	38,125	36,630	-	3,000
Warm Homes Discount Industry Initiative	-	118,228	118,228	-	-
Warmer Tenants Advice Service	-	15,609	15,682	-	(73)
	30,800	507,998	514,574	-	24,224

Notes

(forming part of the financial statements)

18 Unrestricted funds

	Brought Forward £	Income £	Expenditure £	Transfers £	**Carried forward £**
Unrestricted general reserves	174,886	105,061	3,243	-	**283,190**

Prior year unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	131,629	110,931	(67,674)	-	174,886

19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	**Total funds £**
Fund balances at 31 March 2022 are represented by:			
Fixed Assets	1	4,375	**4,376**
Net current assets	283,189	58,435	**341,624**
	283,190	62,810	**346,000**

Prior year analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2021 are represented by:			
Fixed assets	1	-	1
Net current assets	174,885	24,224	199,109
	174,886	24,224	199,110

Notes

(forming part of the financial statements)

20 Financial commitments

As at 31 March 2022, total annual commitments under non-cancellable operating leases were as follows:

	2022	2021
	£	£
Land and buildings:		
Operating leases which expire:		
In less than one year	**9,750**	9,750
In one to two years	**4,875**	9,750
In two to five years	-	4,875
Other:		
Operating leases which expire:		
In less than one year	**1,289**	1,289
In one to two years	-	1,289

21 Subsidiaries

These financial statements are separate charity financial statements for 31 March 2022. The subsidiary financial statements have not been consolidated because the balance sheet and profit & loss account is not material to the group.

Details of the charity's subsidiary at 31 March 2022 are as follows:

Nature of undertaking	Country of incorporation	Nature of business	Class of shares held	% held direct
Community Energy Plus (Trading) Limited	England	Dormant company	Ordinary	100.00

The aggregate capital and reserves and the result for the year of the subsidiary excluded from consolidation was as follows:

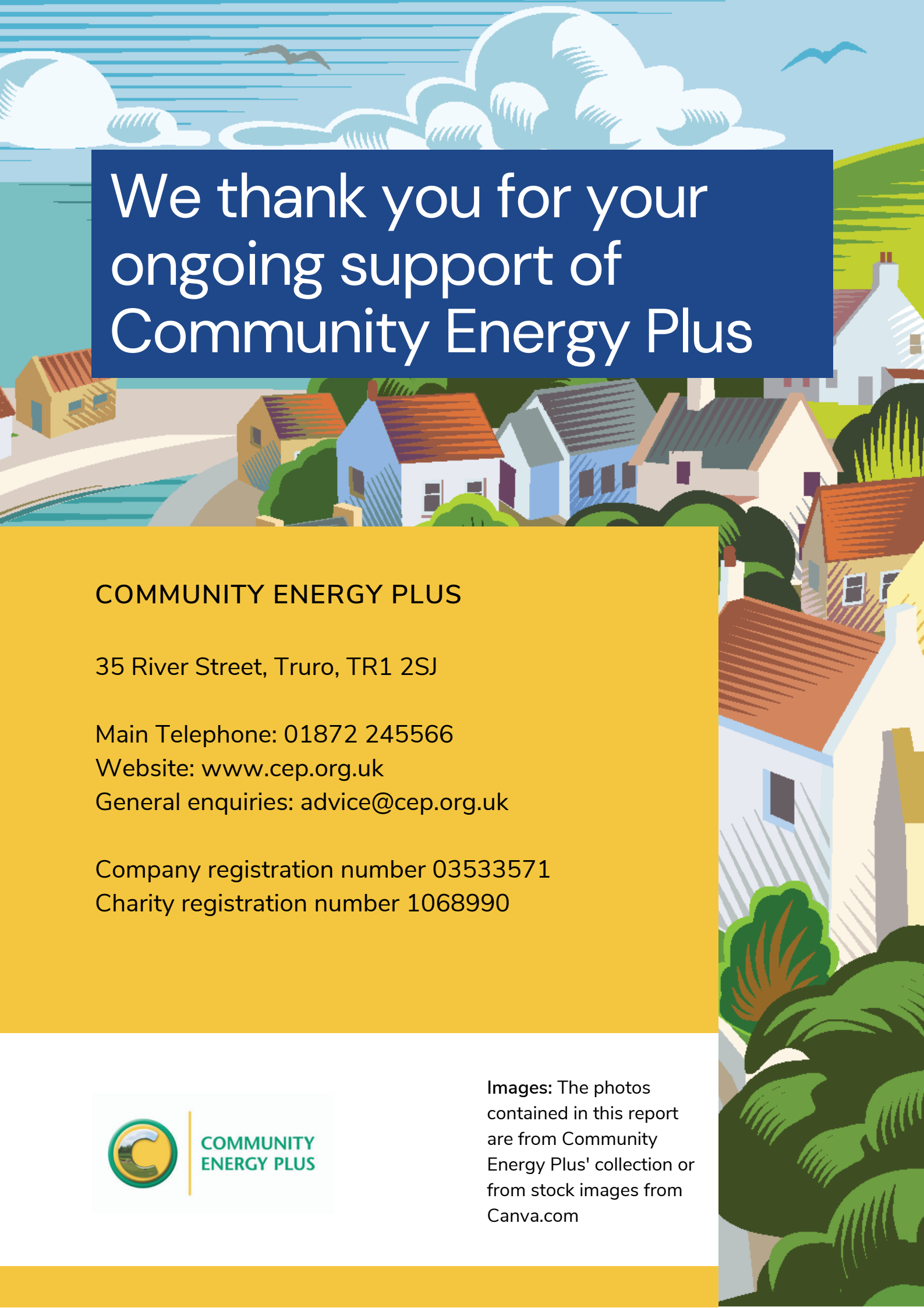
Nature of undertaking	Loss	Capital and reserves
	£	£
Community Energy Plus (Trading) Limited	-	(11,345)

Notes

(forming part of the financial statements)

22 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	**146,890**	36,681
Adjustments for:		
Depreciation charges	**2,500**	2,500
Movements in working capital:		
(Increase)/decrease in debtors	**(166,838)**	18,544
Increase in creditors	**177,549**	127,425
Cash generated from operations	**160,101**	185,150



We thank you for your ongoing support of Community Energy Plus

COMMUNITY ENERGY PLUS

35 River Street, Truro, TR1 2SJ

Main Telephone: 01872 245566
Website: www.cep.org.uk
General enquiries: advice@cep.org.uk

Company registration number 03533571
Charity registration number 1068990

COMMUNITY ENERGY PLUS

Images: The photos contained in this report are from Community Energy Plus' collection or from stock images from Canva.com

COMMUNITY ENERGY PLUS

England & Wales - Charity number 1068990

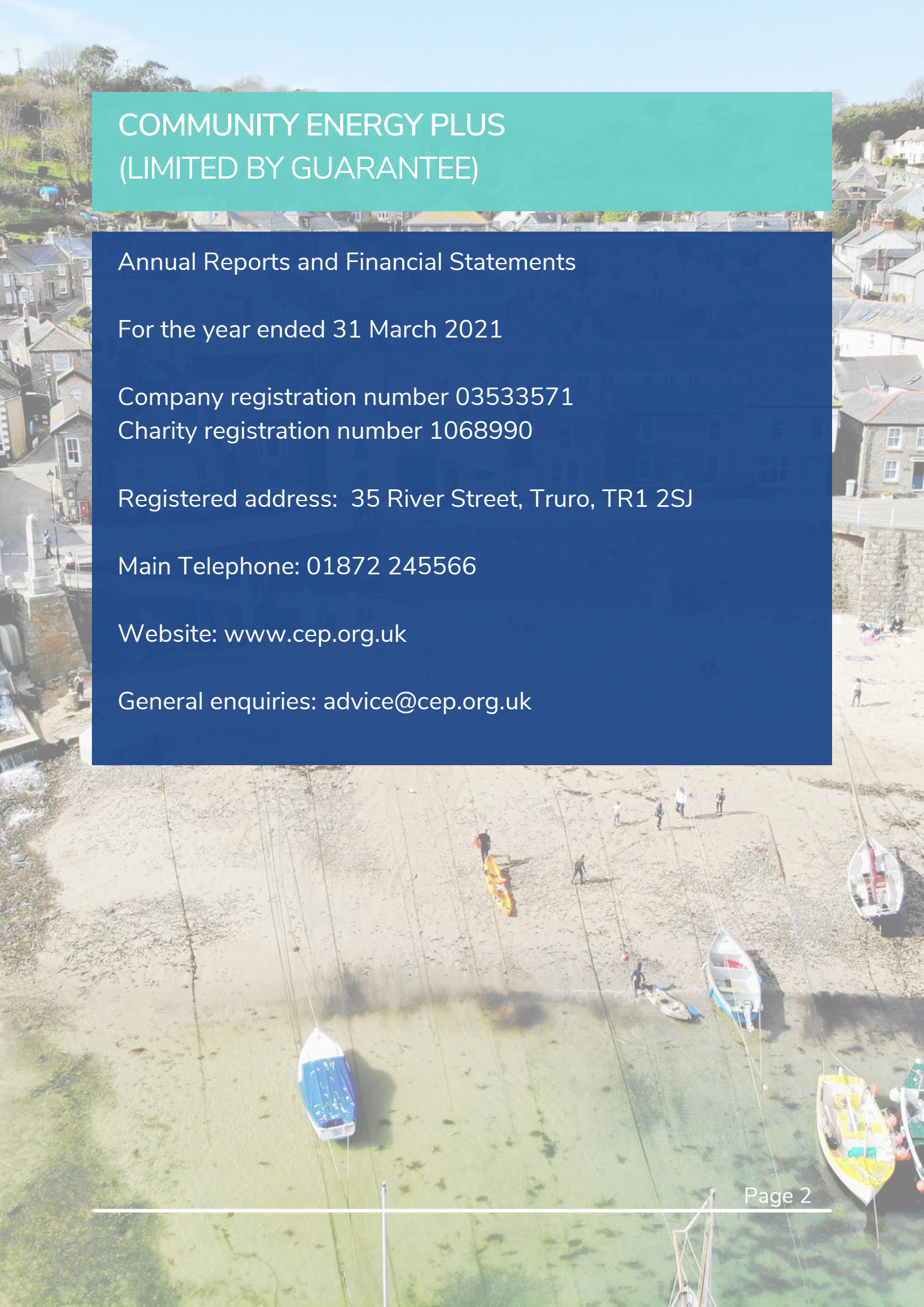
Accounts

COMMUNITY ENERGY PLUS

Annual Report and Financial Statements

For the year ended 31 March 2021

Part 1



COMMUNITY ENERGY PLUS
(LIMITED BY GUARANTEE)

Annual Reports and Financial Statements

For the year ended 31 March 2021

Company registration number 03533571
Charity registration number 1068990

Registered address: 35 River Street, Truro, TR1 2SJ

Main Telephone: 01872 245566

Website: www.cep.org.uk

General enquiries: advice@cep.org.uk

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Detailed income & expenditure account — Page 56

The trustees are pleased to present their Annual Report for the year ended 31 March 2021, under the Companies Act 2006 together with the audited financial statements for the year and confirm that the latter comply with the requirements of the Act, the Memorandum and Articles of Association and the Charities Statement of Recommended Practice (SORP).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered name	Community Energy Plus
Company registration number	03533571
Charity registration number	1068990

TRUSTEES

The following trustees constitute directors of the company for the purpose of the Companies Act.

TRUSTEE	DATE APPOINTED
Justin Butt	2 December 2015
Neil Hartwell, Chairman	16 December 2010
Howard Richards	21 March 2013
Mark Summers	23 May 2013
Steven Webb	11 September 2019

No directors have a beneficial interest in the company.

ORGANISATION

The trustees met five times in the year with the primary purpose of ensuring the ethical and financial probity and strategic direction of the charity. Additionally, the Chairman held regular meetings with the Chief Executive to consider appropriate application of that strategic direction to the ongoing operation of the charity's activities. Delegation of policy and practice is given to the Chief Executive working with senior staff.

ADDRESSES

PRINCIPAL ADDRESS OF THE CHARITY	35 River Street TRURO TR1 2SJ www.cep.org.uk
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill WEST MALLING ME19 4JQ
SOLICITORS	Stephens Scown 1 High Cross Lane ST AUSTELL PL25 4AB
AUDITORS	RRL Peat House Newham Road TRURO TR1 2DP
INSURANCE BROKERS	AstonLark Lutie House 20 Middle Street PADSTOW PL28 8AP

Report from the Chair

Cornwall has had an immense amount of media publicity this year. We thought Poldark and Doc Martin was enough, but this last year has added to this with series after series of TV documentaries about the visitor experience (and fishing). On top of this came the international media coverage associated with the G7 Summit in Carbis Bay. The staycation drive has seen record numbers of people visiting our county.

One documentary spent time on the real experience of living in Cornwall – Cornwall with Simon Reeve featured the Camborne, Pool & Redruth Foodbank and the reality of poor housing provision for local householders. For far too many residents of the county, their housing is poorly insulated, heated expensively and people are in genuine fuel poverty.

So we have had the same challenge this last year of wanting to offer assistance to as many households as possible. Unfortunately this year, our 'hand-holding' services have had to cope with an absolute prohibition on holding hands! We started our year with the challenge of the unexpected pandemic and have had to adapt the running of a charity to the new circumstances. For many organisations, this has taken the form of putting staff on furlough and waiting to reopen later after a period of hibernation. For us, instead, we have managed to adapt, with staff largely working from home. We would normally offer services in householders' own homes, which was not possible, but we have 'held their hands' virtually. As a result, we have continued to deliver programmes for our various sponsors, helped households and been successful in new bids. A significant growth in demand has meant our team has grown in size rather than dwindled away.

We would have preferred to fix problems of fuel poverty by doing greater amounts of insulation and heating modifications, but we have had funds this year to help households directly with their fuel costs. We have kept our team together by virtue of video conferencing, although this is no substitute for face-to-face meeting. It has proved to us that a fixed office base is not necessarily an essential tool.

Bearing in mind the numbers of Cornish households who have no option but to live in private rented accommodation, we are pleased to have started a new project working with landlords in improving the standards of their properties. We are also working with other groups to address the fuel poverty effects of living with mental health problems.

Overall, we were not surprised, but very frustrated with the demise of the Government-backed Green Homes Grant scheme; we saw lots of interest, especially from households that qualified for the full vouchers. It is a continued disappointment that positive schemes are not in place for the many solid-walled properties here, or those using expensive high-carbon fuels for heating.

Our staff deserve praise for having had to be so adaptable, and for continuing to work at a time of great personal worry and concern about the risks of an unknown pandemic. It is to their credit that we have been able to offer so much help to households, and delivered for our funders.

Neil Hartwell
Chair of Trustees
Date 30 September 2021

Structure, Governance & Management

Governing document

Community Energy Plus is a charity established as a company limited by guarantee. It is governed by the Memorandum and Articles of Association dated 24 March 1998 as amended on 16 August 2005 and 14 December 2014 and is registered with the Charity Commission.

Objectives & Aims

Charitable objectives

The objectives of the charity are:

The promotion of sustainable development for the benefit of the public by:

- The advancement of education of the public in the conservation and efficient use of the world’s resources, so as to further the protection of the world's climate systems and to address the consequences of a rapidly changing climate;

- The conservation of the environment through the promotion of resource and energy efficiency and the utilisation of renewable energy resources;

- The conduct of research relating to sustainable development, practices and technologies;

- The relief of poverty and the preservation and protection of health, particularly, but not exclusively, through the promotion of resource efficiency in the use of energy, water, food, waste, transport and income maximisation.

Objectives & Aims

Aims and intended impact

Based on those broad objectives, the charity aims to:

Help households

Many people live in housing that is cold, damp and poorly insulated and so consume unnecessary amounts of energy. The provision of practical help and high quality advice and guidance in order to address these issues will remain a principle focus of our activities.

Help communities

To be sustainable, communities need to take action collectively to reduce their energy demand and meet more of their own energy needs. The charity seeks to model the benefits of collective action and to encourage the development of new community organisations and support established groups achieve their aspirations.

Be an information gateway

Provide a reliable and trusted source of information through the dissemination of research, advice and guidance on the full range of energy and sustainability issues.

Reduce carbon emissions

By doing the above, to reduce the carbon emissions that contribute to the rapid changes that are disrupting the global climate and that potentially threaten our way of life.

These aims and objectives can be summarised as a clear statement of purpose :

Help people to use energy better and to reduce CO_2 emissions

The charity, as a company limited by guarantee manages projects that further its objects on behalf of the public and private organisations from which it derives an income. The charity recognises that its objects cannot be achieved by working in isolation. Time is given to maintaining partnerships with statutory and voluntary agencies, helping and encouraging these partners to meet their targets where an overlap or synergy exists.

Principal Activities & Achievements

Energy Wise

(A three year project funded by the National Lottery Reaching Communities programme, January 2018 to December 2020)

The Energy Wise programme has formed the backbone of CEP's energy advice services over the past three years; since January 2018 it has funded a team of highly experienced caseworkers tackling a wide range of energy related issues among some of Cornwall's most needy households. Entering the final year of the project, the start of 2020 saw delivery continued as planned and between January and March, 54 people had home visits with related follow up activity.

As the scale and impact of the COVID-19 pandemic became apparent at the end of the first quarter, as with most other charities, we reviewed all our delivery commitments and we were able to move most of our activities to a remote delivery model, using telephone and internet-based interactions and this has worked well through the remainder of 2020.

However, the important element that was lost was our ability to visit people in their homes. This proved to be a difficult challenge because face to face, in-home interactions are often the best way to resolve particular issues. For instance, we often meet people who struggle to use the controls to their heating systems properly, where a demonstration with personal coaching can often quickly resolve this; short films on YouTube, etc. are helpful in most cases, but the coaching element, allowing a householder to try to change the controls themselves with the reassurance of an advisor watching 'over their shoulder', is important.

In the year, 63 vulnerable householders were given in-depth phone advice and associated casework, often over the course of multiple phone calls, covering the breadth of information that we would usually provide during in-person during home visits.

Principal Activities & Achievements

Energy Wise (continued)

We also took time to reach out to those households that we had contact with over the Energy Wise project period to check they were OK and coping in the first national lockdown. As part of this engagement, we widened our conversations with clients, checking that they had adequate support for food supplies, etc., and then providing links to other services in Cornwall. Isolation and loneliness are growing concerns, especially with older members of our communities, and our team have tried to provide encouragement, as well as signposting to help available from other organisations.

Between July and September 2020, we saw a rapid increase in demand for our services. As a result, we had to adapt our delivery model to provide a higher proportion of clients with intermediate level advice by phone, ensuring that virtual home visits and associated casework were still provided for clients living in the most challenging situations. Our advisors provided intermediate level phone advice for 852 households, with calls an average 30 minutes duration, plus up to 30 minutes follow-up administration.

This rise in demand continued into the Autumn which was a really busy period. Comparing our telephone call data to the same period in 2019, the volumes of both incoming and outgoing calls were considerably higher (more than a 250% increase in calls) and we found that the circumstances people were describing to be very challenging. As we entered 2021, the combination of a further lockdown with colder weather and tighter finances generated higher levels of requests for help.

During 2020 Energy Wise provided support to:

FUNDS ACCESSED

191
vulnerable households

we accessed funds from Voluntary Energy Redress to distribute almost £13,000 of energy pre-payment meter top-ups made available to 191 vulnerable households

21
householders

assisted to apply for benevolent funds to help cost of heating replacements, securing over £10,000

REFERRALS

168

referrals made for first time central heating grants, primarily accessing programmes managed by Cornwall Council

144

signposted or referred to installers for insulation

126

referred for heating upgrade or repair grants

27

referred to help from local food banks

18

referred to South West Water for social tariffs or help with water debt

SUPPORT

671

additions were made to Western Power Distribution's Priority Service Register

153

153 were advised, of which 93 were supported to apply to claim the £140 Warm Home Discount from their energy supplier, representing a value of £21,420 if all claims were successful

63

tariff comparisons were generated and 30 people received help to switch tariffs

48

received mediation support to speak with their energy supplier

Principal Activities & Achievements

Community Energy Plus has continued to contribute to Cornwall's Winter Wellbeing Partnership, a network of public and charitable sector organisations spread across the county. Energy Wise has played an important part in this partnership and over the year we received 252 inward referrals from 26 referral partners; of these 27% came from the public sector – departments within Cornwall Council and NHS Cornwall – while nearly half (45%) came from voluntary and charity organisations.

Case Study 1

Ms W contacted us because her gas boiler had broken down and needed replacing. She is a single mum living on a low income. Her son has learning difficulties and several health conditions where access to hot water and heating is very important, so resolving the case was fairly urgent. When she contacted us, the electric shower in the home was also broken so they had no access to either heating or hot water.

As an initial step, our Caseworker supplied an oil-filled radiator through the Community Foundation's Crisis funding and then, working with Acts 435, raised the funds to get the electric shower replaced.

To get the gas boiler fixed, a local supplier provided a quote of £2,629, and so our Caseworker set to work pulling a funding package together that eventually involved funding from Independence at Home, Cornwall Council's Crisis & Care team, Victoria Convalescent fund and the Acts 435 fund, together with other funds CEP accessed. The outcome was a new boiler installed at the end of October, ready for Winter season.

In addition, our Caseworker helped Ms W apply for the Warm Home Discount with her energy supplier (£140) and also assisted her with a billing dispute which resulted in the energy company making a £30 goodwill gesture.

Case Study 2

It is always surprising to us and colleagues how many homes we meet where there is mains gas supplied to the property, but it is not used for heating. When we point out to the residents the disparity between the price of a unit of gas (approximately 5p per unit) against the unit cost of electricity (currently 15p-18p per unit) they are shocked and ask us to help.

Mrs C was typical of this situation, with mains gas in her property being used for a cooker but not for heating. She has a wood burner in the lounge and used a plug in oil-filled heater in her 18-month old boy's room. As someone on Universal Credit, income was tight, but this meant she was eligible for an application for first time gas central heating. As it takes several weeks to agree and process an application to the Warm Homes Fund programme administered by Cornwall Council, a heated throw was provided, and just before the Energy Wise project ended, we were told that the new central heating was due to be fitted imminently.

Case Study 3

Ms B lives with her husband who has a number of medical conditions affected by the cold, they are both of pensionable age and on a low fixed income. We were able to secure full funding for a first-time oil fired central heating system funded through one of the schemes Cornwall Council is running. Ms B subsequently approached us because she had an issue with unexplained consumption resulting in much higher electricity bills. After some careful monitoring of the household's usage, we were able to identify the issue – a water pump drawing water from a borehole to supply the house's heating system was running constantly due to an installation error. We were able to secure £2,200 compensation to cover the costs of the plumber to fix the pump, to cover the excess electricity costs and the payment also included a goodwill gesture for the disruption caused.

Case Study 4

Ms H owns her 3-bedroom home that currently is rated as the least energy efficient, with an Energy Performance Certificate rating G. The property is heated by a single gas fire that had not been serviced for years and electric storage heaters that did not work. On further investigation, our Caseworker established that the main electricity consumer unit had not been updated since 1971, there were no smoke detectors nor carbon monoxide monitors and there was no loft insulation fitted.

Ms H has mobility issues and is diagnosed with schizophrenia and is supported by a Social Inclusion Officer who worked with our Caseworker to resolve some of these issues.

After making a referral to Cornwall Council's Gas Safe team to arrange for servicing of the gas fire, an application was made to Cornwall Council for consideration for a first time gas central heating system.

In the interim, a heated throw was supplied and an application for the Warm Home Discount was made. A referral to Cornwall Fire Brigade led to them visiting the property to do a fire safety check and to provide and fit smoke and carbon monoxide alarms. Just as the Energy Wise project was ending, we received confirmation that a referral to NEA was successful for top up of £147 onto Ms H's electric pre-payment meter, to allow her not to get overly worried about meeting bills over the first part of 2021. We were also advised that the survey and assessment of the property had also been completed and Ms H would be getting gas central heating fitted in the next few weeks.

Case Study 5

Ms E contacted us because she was having issues with her electricity supplier. She was £792 in debt, her payment method was a pre-payment meter and she was struggling to adequately heat her home. Ms E has a number of medical conditions exacerbated by living in cold and damp conditions and lives on a low income.

We were able to negotiate a manageable payment plan with her energy supplier. We also completed a trust fund application in the hope to reduce or clear the debt. Ms E received a conditional award on the basis that she was able to cover her usage for 4 months; she managed to do this and her final arrears were cleared.

Case Study 6

Mrs M, who is over 80, contacted us because she had no heating and her house was very cold, making her very vulnerable. The EPC for the property showed recommendations for external wall insulation and a top-up of loft insulation to the current recommended depth. The property is not close enough to the mains gas network, so alternate heating options had to be considered. A referral to a local supplier triggered a Green Homes Grant application for both types of insulation as primary measures and additional double glazing as a secondary measure. Additionally, an application for first time central heating fired by LPG via the Energy Company Obligation (ECO) funding was made. As has now become our standard, we also supplied a heated throw for the homeowner to use while these measures were booked and arranged.

External wall insulation has now been installed satisfactorily, which will immediately help Mrs M keep her property warmer. However, she decided against LPG central heating, opting for high heat retention heaters (electric storage heaters), also funded by the same programme. As Mrs M is classed as Clinically Extremely Vulnerable and shielding at present, she asked for the installation of these heaters to be delayed which our installer was happy to do, and will rearrange when Mrs M gives the go-ahead.

Projects funded by The Energy Industry Voluntary Redress Scheme

Park Homes Plus

Cornwall has many Park Home communities occupied by over 3,400 residents across the county. This is twice the average for the whole South West region. Park homes are usually restricted to occupancy by people over the age of 55 and are promoted as an ideal retirement option. However, a high proportion of park home residents are considered vulnerable and may be in receipt of means-tested benefits and/or disability-related benefits. The inadequacies of some park homes in terms of poor energy efficiency, reliance on expensive forms of heating and restrictions imposed by site owners can exacerbate the difficulties faced by these vulnerable people.

In spring 2020, we embarked on a two-year project to help park home residents in Cornwall access advice and services to enjoy warmer, healthier homes. Due to the pandemic, it has not been possible to get out and deliver advice on doorsteps and in homes as we had planned, however we have targeted many sites with promotional materials to introduce our services, which has generated inbound calls from park home residents to receive our package of holistic advice.
We have been pleased to help many park home residents access grants, boost their household income and access services to improve their health and wellbeing. Due to the tight-knit nature of park home communities, project participants often tell their neighbours about the help they have received from us which continues to be a good source of leads into the project.

Most park homes in Cornwall rely on LPG or electric storage heaters for heating, so we were very pleased to link this project to other work Cornwall Council has enabled through the Warm Homes Fund, the result of which is one site is now connected to the main gas network. Our Advisor worked with the residents and 45 park homes received Gas Network Extension vouchers (totalling a value of £147,735) to enable a main gas connection to be installed. The residents will next receive either a fully funded new boiler or gas conversion of their existing boiler.

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service

Our bid to the Energy Industry Voluntary Redress Scheme for funding for the 'The Cornwall Energy Advice Service' was successful and in September our new two-year project core energy advice project got underway, ensuring that we were able to provide service continuity at the end of our Big Lottery funded fuel poverty advice service at the end of December.

The project is enabling the charity to continue to tailor services to individual client needs. Over the lifetime of the project, we expect more than 1,750 households will access information advice and signposting, including advocacy support and casework. As a holistic approach, these vulnerable consumers will also be signposted or referred to other health and wellbeing, debt and income maximisation services.

Initially, advice and support is being provided to clients remotely due to the ongoing COVID-19 pandemic, however we hope to resume in-person home visits and energy advice pop-up events when safe to resume outreach activities.

Through the project, households will reduce their energy consumption and gain the life skills needed to better manage their energy. Financial savings will be made with lower energy bills, cheaper tariffs and reduced debt. Vulnerable consumers and their households will benefit from improved health and wellbeing with warmer, more energy efficient homes.

Projects funded by The Energy Industry Voluntary Redress Scheme

Warmer Tenants Advice Service

In November, our third project funded by the Energy Industry Voluntary Redress Scheme started. The Warmer Tenants Advice Service aims to reduce fuel poverty for vulnerable tenants by addressing the issue at source; by engaging with small private sector landlords, and working with these landlords alongside their tenants to improve the energy efficiency of poorly performing homes.

An 18-month pilot, our Warmer Tenants Advice Service is targeting rental properties with an Energy Performance Certificate (EPC) rating of E to G, raising awareness of Minimum Energy Efficiency Standards (MEES) and Housing Health & Safety Rating Systems. Through telephone advice and site visits, our Domestic Energy Advisor is supporting landlords and tenants to raise the quality of their properties, by understanding their EPC rating and providing advice on making cost effective, low carbon improvements to achieve an energy efficiency rating E or above.

Improving a property's energy efficiency will have an immediate financial impact for the tenant and reduce the likelihood of fuel poverty/support to raise householders out of fuel poverty. A warmer, healthier home will have wider impact on tenants' wellbeing.

Other Projects

Oil Buying Club

The community oil buying club set up by the charity to help householders save money on their heating costs continues to be the largest community buying club in Cornwall.

The Community Energy Club pools the oil requirements of its members across Cornwall and West Devon to place monthly orders.

Using this group buying power, the club negotiates with suppliers to help its members buy their heating oil at a competitive price, without the need for individuals to shop around.

Between its launch in September 2011 and March 2021, 9,243 client orders have been placed for 6.3 million litres of heating oil.

The charity receives a small commission from the winning supplier each month which helps the club to cover its costs.

Community Energy Switch

Our collective energy switching initiative is called Community Energy Switch which launched in January 2015 to encourage householders in Cornwall to join forces to cut their energy bills.

We continue to offer three collective switches each year and a whole-market price comparison and switching service outside of our collective switches.

Working in partnership with the switching provider Energy Helpline, this service helps to keep more money in the pockets of people living in Cornwall, while also generating a valuable income stream to help support our charity so that we can continue our work to fight fuel poverty.

COMMUNITY ENERGY SWITCH

Other Projects

Warm Homes Discount Industry Initiative

Community Energy Plus are working with Cornwall Council and the energy supplier SSE on the second year's delivery of a project to provide advice and practical help for vulnerable householders who are at risk from the health dangers of living in cold homes. Our Warm Homes Caseworker works closely with frontline health and social care professionals to take referrals from vulnerable clients who need assistance to achieve warmer, healthier homes.

Between April 2020 and March 2021, 214 clients were supported with in-depth advice through this project. £79,000 was also spent delivering much needed 285 capital measures such as heating repairs servicing and upgrades, insulation, draught-proofing, heated throws and LEDs. Funding is being sought to continue this project over the next financial year.

Cornwall Community Foundation

Over the past year, we have continued to work with the Cornwall Community Foundation as one of their small grants distributors. The Foundation encourages people who receive the Winter Fuel Payment but do not need some or all of it, to donate to the Surviving Winter and Crisis grants campaigns. The funds are then distributed to organisations in Cornwall to directly help elderly and vulnerable residents.

Between April 2020 and March 2021, we provided 66 clients with emergency support to keep warm, with a combined value of £3,227. Primarily, this has involved heated blankets which cost just 4p an hour to run, but have proved to be popular with many elderly clients who spend large parts of their day sitting in one room. We have also used the funding to supply emergency energy payments to households that are struggling to make ends meet.

Other Projects

Cornwall Cold Homes Relief Fund campaign

In November 2020 we launched our first ever direct fundraising campaign to help householders who are in desperate situations because they need emergency and long term help to keep warm and healthy in winter.

We set up the Cold Homes Relief Fund for Cornwall to raise funds and provide emergency measures including pre-payment gas and electric key meter top-ups, heated blankets and plug-in oil filled radiators. Longer term solutions include funding for an energy advisor to provide home visits to give practical help and advice.

Our communications activity targeted donations to come from people who receive a Winter Fuel Payment to donate some or all of it because they don't need it financially to keep warm and would like to see it go to vulnerable people who really need it. In our first winter's campaign we raised over £1,500 which has been used on providing emergency warmth for 25 clients.

WPD Priority Services Register: Telephone support and home visits

Over the past year we have continued to work in partnership with both the Centre for Sustainable Energy (CSE) and Plymouth Energy Community on behalf of Western Power Distribution to deliver in-depth phone and in-home advice, and to identify and sign up vulnerable householders to the electricity distributor's Priority Service Register (PSR).

Between April 2020 and March 2021, we directly signed up 565 vulnerable clients to the register and provided energy efficiency advice visits for 68 existing PSR registrants following referrals from CSE.

Other Projects

Big Energy Saving Network

Working on the initiative funded by the Department for Business, Energy and Industrial Strategy (BEIS), and managed by Citizens Advice, we delivered advice and support focused on energy tariff switching, claiming the Warm Home Discount, reducing energy bills through behaviour change and accessing grants for energy efficient home improvements. We supported 187 householders in Cornwall through this project between Sept 2020 and February 2021.

Wales & West Utilities/Warm Wales: Healthy Homes Healthy People project

Cornish households are receiving help to enjoy warmer, safer homes thanks to a project sponsored by the gas network provider Wales & West Utilities and co-managed by Warm Wales CIC, who operate as Warm West in our region.

The assistance provided by Healthy Homes Healthy People (HHHP) includes help to compare and switch energy tariffs, claim the Warm Home Discount from energy suppliers, as well as applying for grants for heating upgrades, insulation and support to reduce energy debt.

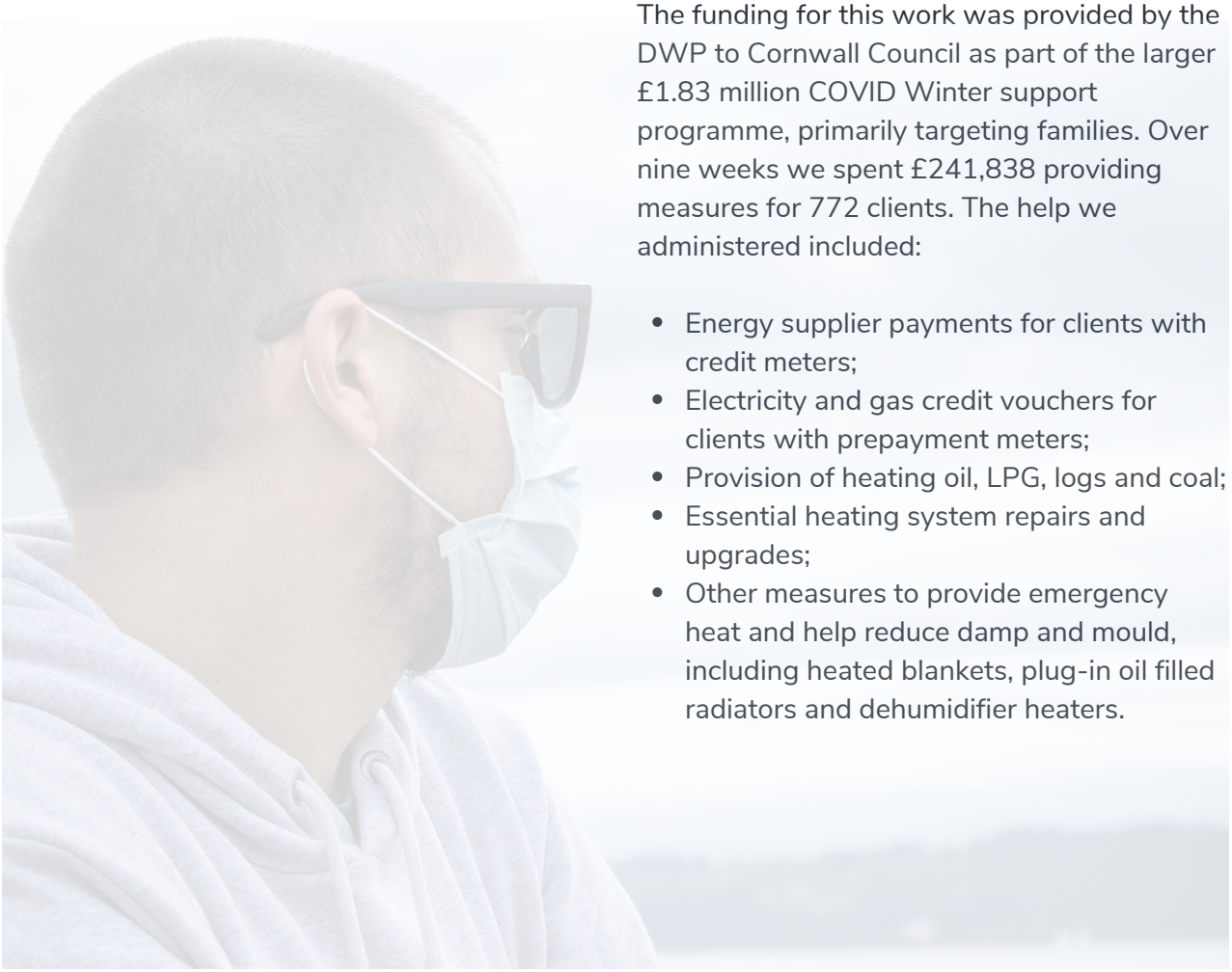
Our Community Energy Champion is also able to provide free carbon monoxide alarms to qualifying households and will make referrals for the installation of free smoke alarms and home fire safety checks by Cornwall Fire & Rescue Service. Pre the COVID-19 pandemic, this project was delivered in targeted communities by knocking on doors to offer advice and engaging with community groups. The project was paused by the funder at the start of the pandemic and activity resumed in September 2020, with all advice and support being provided to clients remotely. We will follow this delivery method until it is safe to resume outreach activities.

Covid Projects

There were 5,040 individual calls into our Freephone advice line (an increase of 1,565 on the past year). During the summer period, we usually expect to see a decline in calls due to the warmer weather. However, this year we saw a spike in demand, following communications activity initiated by Cornwall Council which encouraged householders who were 'shielding' to contact us to talk about the issues they faced keeping warm.

Western Power Distribution's 'In This Together: Community Matters Fund'

In May 2020, we secured a £1,000 grant from Western Power Distribution which we used as a flexible fund to support 25 vulnerable clients with emergency warmth help, including heated blankets, emergency meter top ups and fuel deliveries.



Cornwall Council COVID Winter Fund

Between January and mid-April 2021, we administered the energy element of Cornwall's COVID Winter Fund, targeting help on behalf of Cornwall Council to householders living in any property tenure on low incomes, who are in economic hardship due to COVID-19 and living in cold homes.

The funding for this work was provided by the DWP to Cornwall Council as part of the larger £1.83 million COVID Winter support programme, primarily targeting families. Over nine weeks we spent £241,838 providing measures for 772 clients. The help we administered included:

- Energy supplier payments for clients with credit meters;
- Electricity and gas credit vouchers for clients with prepayment meters;
- Provision of heating oil, LPG, logs and coal;
- Essential heating system repairs and upgrades;
- Other measures to provide emergency heat and help reduce damp and mould, including heated blankets, plug-in oil filled radiators and dehumidifier heaters.

Living with Covid

Lessons and trends

During the past year, the team at Community Energy Plus identified a number of significant issues that have emerged as a result of the response to the COVID pandemic. Several of these trends are shaping our ongoing delivery and the development of new projects. Among the direct challenges to households the team saw, were:

Higher heating costs

Fortunately, the first national lockdown in March and April 2020 coincided with a period of warm weather, so the immediate demand for our support initially dropped. However, by the Autumn, requests for help escalated and have continued at record levels. Many clients are struggling with higher than anticipated energy bills, a consequence of staying at home more, and a situation that is likely to continue for some time.

A growing precariat

The economic impacts of the pandemic response have been severe for low income households, with many household members facing unemployment or furlough. The longer term financial impacts are emerging and we are now seeing many clients who are struggling to make ends meet. Household budgets are increasingly fragile and we are aware that a broken boiler or unexpected bill, potentially will now become a major crisis. The pressures on families reliant on benefits like Universal Credit are a significant cause of stress and anxiety.

Challenge for prepayment meter users

The vulnerability of households, especially where someone was shielding, was made worse for traditional prepayment meter users who still had to go to the local shop to purchase energy credits - even when top-up emergency credits were available, too many vulnerable households struggled to access energy during the lockdowns. CEP is supporting the campaign to get smart prepayment meters installed that allow remote meter top-ups.

Living with Covid

Low income credit meter consumers

A number of funders providing emergency grants during the lockdowns, used prepayment meters as a proxy to identify poorer households. This created a problem, with the exclusion of low income households who use credit meters. CEP were able to address this issue with our work with Cornwall Council on the COVID Winter Fund 2021 (see page 24). However, we identified a major barrier, with the majority of energy suppliers unwilling or unable to accept credits from a third party to the accounts of these clients. This has been identified as a common issue with other energy advice providers and we are looking to identify ways to help suppliers amend their processes.

Poor Mental Health

Many advice providers and health professionals have identified an increasing incidence of poor mental health as a major outcome of the pandemic. Anxiety, stress and people relying on medication to treat depression are made worse when finances are tight. CEP's response has been to establish a dedicated service working with energy consumers with poor mental health, especially where this is causing barriers to resolve their energy issues.

Digital exclusion

Cornwall has above the national average of people who don't use the internet. During the lockdowns, many people for the first time started to use tablets and smart phones in order to stay in touch with family and friends, but they can't do much more with their devices; they are certainly unclear and reluctant to use them for paying bills or doing banking online. Many energy companies assume consumers have adequate knowledge to access tariffs or account information, but this is not true for those with minimal digital skills, leaving them excluded. All of CEP's services are designed to ensure as many people as possible can access them, and we continue to explore ways to close the digital divide.

COMMUNITY ENERGY PLUS

Annual Report and Financial Statements

For the year ended 31 March 2021

Part 2

COMMUNITY ENERGY PLUS

PUBLIC BENEFIT

The trustees consider that the information above shows that the charity is acting in the spirit of, and in accordance with its charitable objects. The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Related parties

The charity has a wholly owned subsidiary, Community Energy Plus (Trading) Limited; one trustee is also a director of this company. The company was dormant in the year.

Risk Management

Trustee responsibility

The trustees accept that they are the body ultimately responsible for the conduct of the charity and have a duty to ensure that all major risks are assessed and that appropriate policies and procedures are in place to minimise risks and to respond to unforeseen events.

Risk identification process

A risk assessment matrix is maintained and reviewed on a regular basis. The matrix consists of five subject headings in accordance with Charity Commission guidance:

- Governance and Management risk
- Operational risk
- Financial risk
- Environment/external factors
- Compliance risk

The matrix includes an assessment of the likelihood and severity of the risks being considered, and steps recommended to mitigate and control the impacts of those risks.

Risk assessment statement

The trustees consider that through the above procedure they have taken all reasonable steps to identify major risks and confirm that control systems have been established to mitigate those risks.

PUBLIC BENEFIT

Recruitment and induction of trustees

Trustees are selected to bring a wide range of experience and knowledge from across the fields of energy efficiency, fuel poverty, renewable energy, social and private sector housing, local government, finance, health, community engagement, marketing and business.

If a trustee resigns, or the board consider that additional experience, knowledge and skills are required the position is notified and advertised across a broad range of formal and informal networks.

New and existing trustees are issued with a pack which includes the governing documents, contact details, organisational charts, minutes and agendas of previous meetings and Charity Commission guidance documents.

Financial information and review of the year

The charity continues to produce internal management and statutory accounts for presentation to our Independent Examiner, RRL LLP, and the Board of Trustees maintains its overseeing brief of the charity's financial performance. The trustees consider that these arrangements have ensured that timely and accurate financial information has been made available to the trustees and management, thereby facilitating informed discussion and decisions that have ensured the financial strength and future of the charity. In addition the trustees consider that the year's annual report presents an informative account of the charity's financial performance.

PUBLIC BENEFIT

Reserves policy

Why the charity needs reserves

The charity needs reserves to ensure the smooth running of its projects and to protect against risks.

Cash flow: The charity currently administers grant aid on a mixed basis. The majority of this is on a cost first basis, that is, it has to show to the funding body that contractors have been reimbursed before it can claim the funds due. An ever decreasing proportion of it is represented by funding in advance.

Meeting charitable objects: The funding environment is changing all the time and challenges our ability to maintain awareness of all opportunities that the charity could capitalise on. The charity manages these funding sources in such a way that its own objects and priorities are met, and provision is made for periods of low activity when no direct funding is available.

Retaining staff: Staff remain the charity's greatest asset. Community Energy Plus is keen to retain staff and their skills by making investments in the training and continued professional development of its staff along with maintaining concern for their welfare. As operating conditions change, it is necessary to regularly review staffing levels, their attached costs, and consequent reserve thresholds required.

Employment legislation: Retention of staff also represents a risk. Despite the short or fixed term nature of the funding, staff retention is high and many project staff have moved successfully moved from one funded project to the next. Therefore, in accordance with employment legislation, most staff enjoy permanent contracts. Since project funding cannot be expected to provide a contingency for redundancy, this has to be provided for in our general reserve.

Range of free reserves
Minimum £120,000 / Maximum £300,000

The trustees have set a range of free reserves that it believes it is prudent to operate within.

Taking the above points into consideration, the risk assessment undertaken and the current operating environment, the charity has concluded that no adjustment to reserve levels is necessary this year.

PUBLIC BENEFIT

Fundraising performance

In the last year, the charity has done a small amount of raising funds directly from the general public, through our Cornwall Winter Fuel campaign. The majority of its funding is derived from public and private sector bodies for the administration of projects and programmes.

Investment performance against objectives

Like all organisations and individuals in the UK, the charity has seen its return from investments decline as interest rates continue at a very low level. As detailed in the previous year's report, reserves have been spread across different financial institutions, under a policy that no one financial institution can hold greater than 50% or £500,000 of the charity's assets, whichever is the greater.

Independent Examiner

A resolution proposing that RRL LLP be reappointed as Independent Examiner will be put to the Annual General Meeting.

PUBLIC BENEFIT

Statement of Trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the group and company and of the net incoming or outgoing resources for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the group and the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and company and to prevent and detect fraud and other irregularities.

PUBLIC BENEFIT

Statement of disclosure to Examiner

So far as the trustees are aware, there is no relevant audit information of which the company's Independent Examiner are unaware. Additionally the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's Examiner is aware of that information.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Trustees
35 River Street
TRURO
Cornwall
TR1 2SJ

N Hartwell
Chairman
30 September 2021

Independent Examiner's Report to the Trustees of Community Energy Plus (Limited by Guarantee)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 35 to 55.

Responsibilities and basis of report

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

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

Independent Examiner's Report to the Trustees of Community Energy Plus (Limited by Guarantee)

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the institute of Chartered Accountants in England and Wales which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

RRL LLP

MARK WILLIAMS FCA DCHA
RRL LLP

Peat House
Newham Road
TRURO
TR1 2DP

10/11/2021

Statement of financial activities
(incorporating income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
Income from:					
Donations and legacies		16,416	1,175	**17,591**	92
Charitable activities	4	94,506	506,823	**601,329**	476,972
Other trading activities	5	-	-	**-**	500
Investment income	6	9	-	**9**	13
Total income		110,931	507,998	**618,929**	477,577
Expenditure on:					
Charitable activities	7	67,674	514,574	**582,248**	451,455
Total expenditure	9	67,674	514,574	**582,248**	451,455
Net income/(expenditure) for the year		43,257	(6,576)	**36,681**	26,122
Transfers		-	-	**-**	-
Net movement in funds		43,257	(6,576)	**36,681**	26,122
Total funds brought forward		131,629	30,800	**162,429**	136,307
Total funds carried forward		174,886	24,224	**199,110**	162,429

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance sheet

As at 31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	11		**6,875**		9,375
Investments	12		**1**		1
Total fixed assets			**6,876**		9,376
Current assets					
Debtors	14	**119,914**		138,458	
Cash at bank and in hand		**292,728**		107,578	
Total current assets		**412,642**		246,036	
Creditors: amounts falling due within one year	15	**(220,408)**		(92,983)	
Net current assets			**192,234**		153,053
Net assets	19		**199,110**		162,429
Funds of the charity:					
Restricted funds	17		**24,224**		30,800
Unrestricted funds					
Unrestricted general reserves	18	**174,886**		131,629	
			174,886		131,629
Total charity funds			**199,110**		162,429

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Trustees on 3 November 2021

Trustee

Company registration no. 03533571

N HARTWELL

Notes

(forming part of the financial statements)

1 Accounting policies

Charity information

Community Energy Plus (Limited by Guarantee) is a company limited by guarantee incorporated in England and Wales. The registered office is 35 River Street, TRURO, Cornwall, TR1 2SJ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are donations and other incoming resources received or generated for general charitable purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund, together with a fair allocation of overheads and support costs.

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Intangible income is not included unless it represents goods or services which would otherwise be purchased.

Income from trading activities is recognised as earned (as the related goods and services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions it is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when performance related grants are received in advance of the activity to which they relate.

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.5 Resources expended

Expenditure is included on an accruals basis. The irrecoverable element of VAT is included with the expense to which it relates. Expenditure is recognised when a liability is incurred.

Governance costs represent the cost of relevant staff, meeting expenses and accountancy fees.

The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned to activities in furtherance of the objects of the charity. Shared staff costs and office costs are apportioned on the basis of the estimated usage by each cost centre of services provided.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	4 years
Computer equipment	3 – 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.8 Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.11 Employee benefits

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

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

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.12 Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The amount charged to the statement of financial activities represents the contributions payable to the scheme in respect of the accounting period.

1.13 Operating leases

Rental charges are charged in the statement of financial activities on a straight line basis over the life of the lease.

1.14 Cash flow statement

Under Charities SORP (FRS102) the charity is classed as a small charity and is not required to prepare a cash flow statement.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Notes

(forming part of the financial statements)

3 Prior year statement of financial activities (incorporating income and expenditure account)

	Unrestricted funds £	Restricted funds £	2020 Total funds £
Income from:			
Donations and legacies	92	-	**92**
Charitable activities	190,913	286,059	**476,972**
Other trading activities	500	-	**500**
Investment income	13	-	**13**
Total income	191,518	286,059	**477,577**
Expenditure on:			
Charitable activities	166,325	285,130	**451,455**
Total expenditure	166,325	285,130	**451,455**
Net income for the year	25,193	929	**26,122**
Transfers	-	-	**-**
Net movement in funds	25,193	929	**26,122**
Total funds brought forward	106,436	29,871	**136,307**
Total funds carried forward	131,629	30,800	**162,429**

Notes

(forming part of the financial statements)

4 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Big Energy Saving Network 2020/21	-	11,000	**11,000**	6,000
Cornwall Council Winter Covid Grant	-	156,980	**156,980**	-
Centre for Sustainable Energy (CSE) Power Up	1,677	-	**1,677**	3,115
Community Energy Club	1,445	-	**1,445**	5,362
Community Energy Switch	1,083	-	**1,083**	2,645
Community Power Cornwall	24,715	-	**24,715**	30,413
Cornwall Energy Advice Service	-	74,264	**74,264**	-
Cornwall New Energy	-	-	**-**	92,013
Covid Support - Redress	-	15,857	**15,857**	-
Delivery Team	15,590	-	**15,590**	2,144
Energy Wise	-	76,760	**76,760**	109,159
Friends Provident: Low Carbon Community Heat	-	-	**-**	26,000
Parks Homes Plus	-	38,125	**38,125**	3,333
PEC\WPD	34,300	-	**34,300**	28,250
Warm Homes Discount Industry Initiative	-	118,228	**118,228**	128,246
Warm Wales, Warm & Safe Homes	15,196	-	**15,196**	26,738
Warm & Well Cornwall	-	-	**-**	13,321
Warmer Tenants Advice service	-	15,609	**15,609**	-
Other earned income	500	-	**500**	233
	94,506	506,823	**601,329**	476,972

The purpose of each fund is as follows:

Big Energy Saving Network 2020/21: An Energy Champion active over the winter to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

Cornwall Council Covid Winter Grant: Cornwall Council COVID Winter Grant: Providing support over the winter to households experiencing, or at risk of experiencing, poverty, where they are impacted by the ongoing public health emergency and where alternative sources of assistance may be unavailable. Wide range of energy related support was accessed.

Centre for Sustainable Energy (CSE) Power Up: Follow up energy advice home visits for households on Western Power Distribution's Priority Service Register.

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

Community Energy Club: Collective buying mechanism for heating oil customers.

Community Energy Switch: Collective tariff switching for gas and electricity customers.

Community Power Cornwall: Support for the development of community owned renewable energy projects and cooperatives.

Cornwall Energy Advice Service: Cornwall Energy Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

Cornwall New Energy: European Regional Development Fund (ERDF) programme providing business assists to develop the understanding and adoption of renewable energy technologies.

COVID Support – Redress: Energy Industry Voluntary Redress COVID-19 Crisis funding, providing top-up vouchers to energy consumers using pre-payment meters, who faced higher energy costs as a result of the lockdown and stay at home regulations.

Delivery Team – Fee income generated from provision of advice services including provision of Energy Performance Certificates for domestic properties.

Energy Wise: Big Lottery Reaching Communities funding for a major outreach project, enabling case workers to support vulnerable consumers using Community Energy Plus' HAHA support methodology.

Friends Provident: Low Carbon Community Heat – an attempt to unlock affordable, low carbon heat in a rural community through a community owned district heating network supplied by renewable sourced energy.

Park Homes Plus – This is funded by the Energy Industry Voluntary Redress Scheme and aims to support park home residents to maximise income and reduce energy costs with guidance and energy advice. The project aims to improve thermal comfort levels and increase confidence of residents to keep affordably warm.

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

PEC/WPD: Partnership with Plymouth Energy Community identifying consumers eligible to go on Western Power Distribution's Priority Services Register and delivering in-depth advice.

Warm Homes Discount Industry Initiative: Funding for partnership work with Cornwall Council and SSE to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

Warm Wales, Warm & Safe Homes: Partnership with Warm Wales, with funding from Wales & West Utility (the mains gas network provider in Cornwall) for a dedicated Community Energy Champion to deliver door-to-door energy advice and support in hard to reach communities.

Warm & Well Cornwall: Follow up engagement with households receiving first time central heating systems from Cornwall Council and SSE's programme funded by the Warm Homes Fund.

Warmer Tenants Advice Service: Warmer Tenants Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this project provides specialist energy advice to tenants in the private rental sector and to landlords requiring support to meet the Minimum Energy Efficiency Standard.

Additional note:

Cornwall Community Foundation Surviving Winter and Crisis Funds
On behalf of the Cornwall Community Foundation we have acted as a small grants distributor for monies they have made available as part of their Surviving Winter programme and additional funding for households in crisis.

When these funds are received they are included in the Balance Sheet as a creditor and are paid out as direct grants to beneficiaries against that creditor. They are therefore not included in the statement of financial activities as these funds are not deemed to be part of CEP's own funds.

Income from government grants for the year totalled £291,623 (2020: £141,567). Included in this is £16,416 re the Coronavirus Job retention scheme, included in donations.

Notes

(forming part of the financial statements)

5 Other trading activities

	2021 £	2020 £
Consultancy and fees income	-	500

6 Investment income

	2021 £	2020 £
Bank interest receivable	9	13

7 Charitable expenditure

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Direct project salaries and costs	77,235	514,574	**591,809**	502,998
Salaries and recruitment	47,792	-	**47,792**	35,716
Mileage and travel costs	(30)	-	**(30)**	304
Premises costs	11,361	-	**11,361**	11,346
Insurance	1,792	-	**1,792**	1,745
Postage, stationery and consumables	2,432	-	**2,432**	860
Telephones	2,672	-	**2,672**	3,185
Computer and IT costs	4,411	-	**4,411**	4,347
Subscriptions and licences	665	-	**665**	780
Other office costs	652	-	**652**	288
Professional and accountancy fees	9,359	-	**9,359**	7,855
Bank charges	71	-	**71**	176
Irrecoverable VAT	2,764	-	**2,764**	5,539
Sundry expenses	208	-	**208**	50
Governance costs (Note 8)	7,259	-	**7,259**	7,149
Project overhead absorption	(100,969)	-	**(100,969)**	(130,883)
Total charitable expenditure	67,674	514,574	**582,248**	451,455

Notes

(forming part of the financial statements)

8 Governance costs

	2021	2020
	£	£
Accountancy/Independent Examination	**3,100**	3,050
Salaries	**4,159**	4,099
	7,259	7,149

9 Total expenditure

	2021	2020
	£	£
Total expenditure includes:		
Operating lease rentals	**9,750**	9,750
Depreciation	**2,500**	625

	2021	2020
	£	£
Staff costs:		
Wages and salaries	**262,305**	264,384
Social security costs	**17,358**	19,949
Other pension costs	**4,835**	5,813
	284,498	290,146

	2021	2020
The average number of full time equivalent persons employed during the year was as follows:	**10**	11

No employee received remuneration of £60,000 or more.

The total remuneration benefits of key management personnel for the year was £56,744 (2020: £55,920).

Pension Scheme

The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £4,835 (2020: £5,813). There were outstanding contributions of £1,113 (2020: £1,201) at the year end.

Notes

(forming part of the financial statements)

10 Related party transactions

The trustees who are also directors of the company received no remuneration in the year (2020: £Nil).

11 Tangible assets

	Furniture, fittings and equipment	IT equipment	Total
	£	£	£
Cost			
Balance at 1 April 2020	3,806	38,848	42,654
Disposals	(2,319)	(27,804)	(30,123)
Balance at 31 March 2021	1,487	11,044	12,531
Depreciation			
Balance at 1 April 2020	3,806	29,473	33,279
Charge for the year	-	2,500	2,500
Depreciation eliminated on disposal	(2,319)	(27,804)	(30,123)
Balance at 31 March 2021	1,487	4,169	5,656
Net book value			
At 31 March 20201	**-**	**6,875**	**6,875**
At 31 March 2020	-	9,375	9,375

12 Investments

	£
Investment in subsidiary undertaking at cost:	
As at 31 March 2021 and 2020	**1**

The company holds the entire issued share capital of Community Energy Plus (Trading) Ltd, a company registered in England and Wales. The principal activity of the company is to develop an e-commerce website. It intends to capitalise on the parent company's credentials in renewables and energy efficiency by developing retail opportunities in this field. The company is currently dormant.

Notes

(forming part of the financial statements)

13 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Equity instruments measured at cost less impairment	**71,311**	125,957
Carrying amount of financial liabilities		
Measured at amortised cost	**220,408**	92,983

14 Debtors

	2021 £	2020 £
Trade debtors	**71,311**	125,957
Prepayments and accrued income	**48,603**	12,501
	119,914	138,458

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	**53,350**	26,116
Other creditors including tax and social security	**16,883**	12,189
Accruals and deferred income (note 16)	**150,175**	54,678
	220,408	92,983

16 Deferred Income

	2021 £	2020 £
Grants received in advance		
Balance at 1 April 2020	**25,586**	45,668
Amount released to income	**(98,188)**	(35,587)
Amount deferred in year	**183,872**	15,505
Balance as at 31 March 2021	**111,270**	25,586

Notes

(forming part of the financial statements)

17 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Big Energy Saving Network 2020/21	-	11,000	11,000	-	-
Big Lottery Energy Wise	29,295	76,760	99,180	-	**6,875**
Cornwall Council Winter Covid Grant	-	156,980	147,554	-	**9,426**
Cornwall Energy Advice Service	-	74,264	69,264	-	**5,000**
CEP Winter Fuel Campaign	-	1,175	1,179	-	**(4)**
Covid Support - Redress	-	15,857	15,857	-	-
Park Homes Plus	1,505	38,125	36,630	-	**3,000**
Warm Homes Discount Industry Initiative	-	118,228	118,228	-	-
Warmer Tenants Advice Service	-	15,609	15,682	-	**(73)**
	30,800	507,998	514,574		**24,224**

The purpose of each fund is as follows:

Big Energy Saving Network 2020/21: Champions active over the winter to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

Big Lottery Energy Wise: Reaching Communities funding for a major outreach project, enabling case workers to support vulnerable consumers using Community Energy Plus' HAHA support methodology.

Cornwall Council Covid Winter Grant: Cornwall Council COVID Winter Grant: Providing support over the winter to households experiencing, or at risk of experiencing, poverty, where they are impacted by the ongoing public health emergency and where alternative sources of assistance may be unavailable. Wide range of energy related support was accessed.

Cornwall Energy Advice Service: Cornwall Energy Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

CEP Winter Fuel Campaign: a direct funding campaign seeking supporters to help our work tackling fuel poverty in Cornwall.

Notes

(forming part of the financial statements)

17 **Restricted funds (continued)**

COVID Support – Redress: Energy Industry Voluntary Redress COVID-19 Crisis funding, providing top-up vouchers to energy consumers using pre-payment meters, who faced higher energy costs as a result of the lockdown and stay at home regulations.

Park Homes Plus – This is funded by the Energy Industry Voluntary Redress Scheme and aims to support park home residents to maximise income and reduce energy costs with guidance and energy advice. The project aims to improve thermal comfort levels and increase confidence of residents to keep affordably warm.

Warm Homes Discount Industry Initiative: Funding for partnership work with Cornwall Council and SSE to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

Warmer Tenants Advice Service: Warmer Tenants Advice Service: Funded by the Energy Industry Voluntary Redress Scheme, this project provides specialist energy advice to tenants in the private rental sector and to landlords requiring support to meet the Minimum Energy Efficiency Standard.

Prior year Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Big Energy Saving Network 2017/18	-	6,000	(6,000)	-	-
Big Lottery Energy Wise	19,124	109,160	(98,989)	-	29,295
Friends Provident Foundation	-	26,000	(26,000)	-	-
Park Homes Plus	-	3,333	(1,828)	-	1,505
Warm Homes Discount Industry Initiative	-	128,245	(128,245)	-	-
Warm & Well Cornwall	10,747	13,321	(24,068)	-	-
	29,871	286,059	(285,130)	-	30,800

Notes

(forming part of the financial statements)

18 Unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	**Carried forward £**
Unrestricted general reserves	131,629	110,931	(67,674)	-	**174,886**

Prior year unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	**Carried forward £**
Unrestricted general reserves	106,436	191,518	(166,325)	-	**131,629**

19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	**Total funds £**
Fund balances at 31 March 2021 are represented by:			
Fixed assets	1	-	**1**
Net current assets	174,885	242,224	**199,109**
	174,886	24,224	**199,110**

Prior year analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	**Total funds £**
Fund balances at 31 March 2020 are represented by:			
Fixed assets	1	9,375	**9,376**
Net current assets	131,588	21,427	**153,013**
	131,629	30,800	**162,389**

Notes

(forming part of the financial statements)

20 Financial commitments

As at 31 March 2021, total annual commitments under non-cancellable operating leases were as follows:

	2021	2020
	£	£
Land and buildings:		
Operating leases which expire:		
In less than one year	**9,750**	9,750
In one to two years	**9,750**	9,750
In two to five years	**4,875**	14,625
Other:		
Operating leases which expire:		
In less than one year	**1,289**	1,689
In one to two years	**1,289**	1,289
In two to five years	**-**	1,289

21 Capital commitments

Amounts authorised but not contracted for in the financial statements

	2021	2020
	£	£
Acquisition of tangible fixed assets	-	-

Notes

(forming part of the financial statements)

22 Subsidiaries

These financial statements are separate charity financial statements for 31 March 2021. The subsidiary financial statements have not been consolidated because the balance sheet and profit & loss account is not material to the group.

Details of the charity's subsidiary at 31 March 2021 are as follows:

Nature of undertaking	Country of incorporation	Nature of business	Class of shares held	% held direct
Community Energy Plus (Trading) Limited	England	Dormant company	Ordinary	100.00

The aggregate capital and reserves and the result for the year of the subsidiary excluded from consolidation was as follows:

Nature of undertaking	Loss	Capital and reserves
	£	£
Community Energy Plus (Trading) Limited	-	(11,345)

23 Contingent liability

During the year the trustees agreed a potential redundancy liability position of £20,700 (2020: £17,957) that may occur, depending on the outcome of uncertain future events.

Detailed income and expenditure account

For the year ended 31 March 2021

		2021		2020
	£	£	£	£
Income from:				
Project income – Grants and funding	**568,818**		433,559	
Project income - Earned	**32,431**		43,128	
Other earned income	**80**		785	
Investment income	**9**		13	
Donation	**17,591**		92	
		618,929		477,577
Expenditure on:				
Direct costs				
Project salaries	**236,706**		254,431	
Other project costs	**-**		15,912	
Project operating expenses	**355,103**		232,655	
		(591,809)		(502,998)
		27,120		(25,421)
Overheads				
Salaries and recruitment	**47,792**		35,716	
Mileage and travel costs	**(30)**		304	
Premises costs	**11,361**		11,346	
Insurance	**1,792**		1,745	
Postage, stationery and consumables	**2,432**		860	
Telephones	**2,672**		3,185	
Computer and IT costs	**4,411**		4,347	
Subscriptions and licences	**665**		780	
Other office costs	**652**		288	
Professional and accountancy fees	**13,518**		11,954	
Independent examination fees	**3,100**		3,050	
Bank charges	**71**		176	
Irrecoverable VAT	**2,764**		5,539	
Bad debts write off	**-**		-	
Sundries	**208**		50	
Overheads absorbed in project costs	**(100,969)**		(130,883)	
		9,561		51,543
Net surplus for the year		**36,681**		26,122

We thank you for your ongoing support of Community Energy Plus

COMMUNITY ENERGY PLUS

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General enquiries: advice@cep.org.uk

Company registration number 03533571
Charity registration number 1068990

COMMUNITY ENERGY PLUS

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COMMUNITY ENERGY PLUS

Annual Report and Financial Statements

For the year ended 31 March 2021

Part 3

COMMUNITY ENERGY PLUS

Independent Examiner's Report to the Trustees of Community Energy Plus (Limited by Guarantee)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 35 to 55.

Responsibilities and basis of report

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

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

Independent Examiner's Report to the Trustees of Community Energy Plus (Limited by Guarantee)

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the institute of Chartered Accountants in England and Wales which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

RRL LLP

MARK WILLIAMS FCA DCHA
RRL LLP

Peat House
Newham Road
TRURO
TR1 2DP

10/11/2021

We thank you for your ongoing support of Community Energy Plus

COMMUNITY ENERGY PLUS

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Company registration number 03533571
Charity registration number 1068990

COMMUNITY ENERGY PLUS

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