

# THE BAYWIND ENERGY COMMUNITY TRUST

England & Wales · Charity number 1185599

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2019-10-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Baywind Energy Community Trust  
Unit 26 Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-In-Furness  
LA14 2PN

**Phone** 01229821028

**Email** [info@bwect.org.uk](mailto:info@bwect.org.uk)

**Website** [www.bwect.org.uk](http://www.bwect.org.uk)

## Activities

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**Objects:** THE OBJECTS ARE:1) TO PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT IN PARTICULAR BY PROVIDING GRANTS FOR THE INSTALLATION AND RAISING AWARENESS OF RENEWABLE ENERGY SOURCES AND ENERGY EFFICIENCY, TECHNOLOGY AND SOLUTIONS.2)THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP BY PROVIDING ASSISTANCE TO THE PEOPLE WHO ARE IN FUEL POVERTY.

**Activities:** Providing grants to individuals, clubs, schools and groups, for projects that generate renewable energy, or save energy, or address fuel poverty. Provide advice and information on energy saving measures.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£177,152	£176,320	-	-
2024-04-30	£118,039	£113,838	-	-
2023-04-30	£65,907	£84,273	-	-
2022-04-30	£65,824	£41,222	-	-
2021-04-30	£29,494	£49,478	-	-

## Trustees

Name	Role	Appointed
<b>Matthew John Rooke</b>	Chair	2022-07-19
Angela Scrogam		2018-12-14
Annette Heslop		2018-12-14
Annette Heslop		2018-12-14
David Llewelyn Humphreys		2022-07-19
Helen Slater		2020-07-12
John Millen		2018-12-14
Richard Scott		2018-12-14
Sam Ronson		2024-04-16

**THE BAYWIND ENERGY COMMUNITY TRUST**

England & Wales - Charity number 1185599

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# Accounts

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Charity Registration No. 1185599

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

# THE BAYWIND ENERGY COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Angela Scrogam  
Richard Scott  
Annette Heslop MBE  
John Millen  
Helen Slater  
David Humphries  
Matthew Rooke  
Sam Ronson

**Charity number**

1185599

**Independent examiner**

Melville & Co  
Unit 17-18, Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-in-Furness  
LA14 2PN

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# THE BAYWIND ENERGY COMMUNITY TRUST

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Balance sheet	6
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# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2025

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The trustees present their report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

The charity's objects are;

1. To promote the conservation, protection and improvement of the physical and natural environment in particular by providing grants for the installation and raising awareness of renewable energy sources and energy efficiency, technology and solutions.
2. The prevention or relief of poverty or financial hardship by providing assistance to the people who are in fuel poverty.

The policies adopted in furtherance of these objects are to make grants to individuals and to organisations and to provide relevant advocacy, advice and information and there has been no change in these during the year.

In planning and carrying out the charity's activities the trustees are always aware that such activities must be for the public benefit. As such the trustees confirm that they have had due regard to the Charity Commission's published guidance on the 'public benefit' motive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

##### Object 1

The meetings are held by Zoom Video-conferencing each quarter. Applications received are accompanied by two quotes and additional information relating to the community benefit of the proposed energy saving project. The dedicated email continues to ensure emails are responded to quickly and efficiently. The dedicated Facebook site is managed by two Trustees appointed as Admin.

Trustees attended renewable energy events to promote BWECT to local community groups, by using leaflets and a promotional banner at each event. New applications were received and approved following these events. The networking opportunities have been useful in connecting with other organisations. Invitations to the Trustees to attend and join local forums has been appreciated and well received.

This year the Trust supported a variety of applications including Solar PV, Energy Audits, Air Source Heat Pumps and other heating options, LED Lighting, double glazing and an increase of contributions alleviating fuel poverty.

A key focus for the Trustees has been to improve the website by updating the funding history list and 'Projects we support' page. Following the review of the application form, changes were made, and it is now available as an online form or downloadable option. Trustees continue to offer site visits and phone calls to provide extra support to groups. Social Media content has increased from other groups, as more groups use this method to showcase their energy projects and connect with BWECT online.

Groups supported during the year:

Grange Methodist Church	LED Lighting
Penrith Players, Theatre	Solar PV
Patterdale CofE School	Energy Audit
Aldingham Parish Hall	Energy Audit
Barrow & District Disability Association	Led Lighting
Springfield Domestic Abuse	Double Glazing new windows
Penny Bridge CofE School	LED, Windows & Insulation
CHOFHS Youth Group, Kendal	Solar PV

# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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Gleaston Village Hall	Solar PV
St Thomas Church, Kendal	Heating
Walney Rugby Club	Solar PV
Sandylands Methodist Church	Heating, Air Source Heat Pump, Solar
Ulverston Cricket Club	LED, insulation, draughtproofing
Bethany Church, Ulverston	Heating
Kendal Lad's & Girls Club	Solar PV
Pennington Nursery	Solar PV
Blindcrake Village Hall	Solar PV
Patterdale CofE School	Air Source Heat Pump
WADAA Ltd (Windermere Fishing)	Surface Agitator Aeration System
Mobius Loop	Solar Panels for Mobile Classroom
Crosscrake Community Hub	Air Source Heat Pump
Abbotsvale Community Centre	LED lighting

### Object 2

The group continue to maintain communications with organisations that provide services to those in the community suffering from fuel poverty, by providing funding to these groups.

Citizens Advice, Barrow-in-Furness	Fuel Poverty
Women's Community Matters	Fuel Poverty
Ulverston Food Project	Fuel Poverty

### Future:

The Trustees will continue to attend local events relating to energy saving and climate change and provide advice and support to community groups. The Trustees aim to review the follow up process and implement some new processes.

Objective 2, the trustees will continue to promote this objective at local events and the wider community.

### Charities Funded

16 Charities funded in this financial year.

### Financial review

The results for the year are summarised in the Statement of Financial Activities on page 5. This was the fifth year that The Baywind Energy Community Trust was a registered charity and in the year the incoming resources increased substantially by £59,133 (50%) to £177,152. Expenditure (other than governance costs) increased by £62,458 (55%) to £175,624. This led to an increase in total fund balances (or unrestricted) of £832 to £22,437.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

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

# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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### **Structure, governance and management**

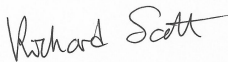
The charity is a trust governed by a deed dated 27 September 2019. On 3 October 2019 it became a registered charity with a charity number of 1185599.

The trustees who served during the year and up to the date of signature of the financial statements were:

Angela Scrogam  
Richard Scott  
Annette Heslop MBE  
John Millen  
Helen Slater  
David Humphries  
Matthew Rooke  
Sam Ronson

The trustees are people with considerable interest and experience in the renewable energy sector, who are able to draw on their past experience in the sector. None of the trustees has any beneficial interest in the trust.

The trustees' report was approved by the Board of Trustees.



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Dated: .02/12/2025.....

**Richard Scott**

Trustee

# THE BAYWIND ENERGY COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE BAYWIND ENERGY COMMUNITY TRUST

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I report to the trustees on my examination of the financial statements of The Baywind Energy Community Trust (the charity) for the year ended 30 April 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Simon Oram  
**Melville & Co**

Chartered Certified Accountant  
Unit 17-18, Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-in-Furness  
LA14 2PN

Dated: .....

# THE BAYWIND ENERGY COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2025

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		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	<b>Notes</b>		
<b><u>Income from:</u></b>			
Donations and legacies	<b>3</b>	177,056	117,880
Investments	<b>4</b>	96	159
		<hr/>	<hr/>
<b>Total income</b>		177,152	118,039
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	<b>5</b>	176,320	113,838
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		832	4,201
Fund balances at 1 May 2024		21,605	17,404
		<hr/>	<hr/>
<b>Fund balances at 30 April 2025</b>		22,437	21,605
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

# THE BAYWIND ENERGY COMMUNITY TRUST

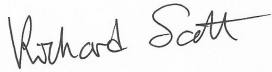
## BALANCE SHEET

AS AT 30 APRIL 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		23,133		22,277	
<b>Creditors: amounts falling due within one year</b>					
	10	(696)		(672)	
Net current assets			22,437		21,605
<b>Income funds</b>					
Unrestricted funds			22,437		21,605
			22,437		21,605

The financial statements were approved by the Trustees on ..02/12/2025.....



Richard Scott  
**Trustee**

# THE BAYWIND ENERGY COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2025**

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### 1 Accounting policies

#### Charity information

The Baywind Energy Community Trust is a charitable trust governed by a deed dated 27 September 2019.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 30 April 2020 are the first financial statements of The Baywind Energy Community Trust prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 May 2018. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

#### 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 available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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.

# THE BAYWIND ENERGY COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

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### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

All expenditure is accounted for gross and when incurred. Charitable expenditure includes the costs of all activities carried out, with the exception of costs incurred for governance purposes.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **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.

##### **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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of 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.

### 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.

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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<b>3</b>	<b>Donations and legacies</b>	<b>Unrestricted funds</b>	Unrestricted funds
		<b>2025</b>	2024
		<b>£</b>	<b>£</b>
	Donations and gifts	177,056	117,880
		<u>          </u>	<u>          </u>
	<b>Donations and gifts</b>		
	High Winds Community Energy Society Limited	150,000	100,000
	Mean Moor Wind Farm Ltd	19,000	17,740
	Other	8,056	140
		<u>          </u>	<u>          </u>
		177,056	117,880
		<u>          </u>	<u>          </u>
<b>4</b>	<b>Investments</b>	<b>Unrestricted funds</b>	Unrestricted funds
		<b>2025</b>	2024
		<b>£</b>	<b>£</b>
	Interest receivable	96	159
		<u>          </u>	<u>          </u>
<b>5</b>	<b>Charitable activities</b>	<b>Renewable energy promotion</b>	Renewable energy promotion
		<b>2025</b>	2024
		<b>£</b>	<b>£</b>
	Grant funding of activities (see note 6)	175,224	112,767
	Share of support costs (see note 7)	400	399
	Share of governance costs (see note 7)	696	672
		<u>          </u>	<u>          </u>
		176,320	113,838
		<u>          </u>	<u>          </u>

# THE BAYWIND ENERGY COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

6 Grants payable – renewable energy promotion	2025	2024
	£	£
Abbotsvale Community Centre (LED lighting)	7,815	-
Aldingham Parish Hall (Energy Audit)	2,040	-
Barrow & District Disability Association (LED Lighting)	4,713	-
Bethany Church, Ulverston (Heating)	2,000	-
Blindcrake Village Hall (Solar PV)	5,000	-
CHOFHS Youth Group, Kendal (Solar PV)	9,000	-
Citizens Advice, Barrow-in-Furness (Fuel Poverty)	7,500	7,500
Crosscrake Community Hub (Air Source Heat Pump)	5,000	-
Gleaston Village Hall (Solar PV)	17,523	-
Grange Methodist Church (LED Lighting)	1,000	-
Kendal Lad's & Girls Club (Solar PV)	5,000	-
Mobius Loop (Solar Panels for Mobile Classroom)	1,500	-
Patterdale CofE School (Energy Audit)	1,500	-
Patterdale CofE School (Air Source Heat Pump)	8,000	-
Pennington Nursery (Solar PV)	20,000	-
Penny Bridge CofE School (LED, Windows & Insulation)	13,000	-
Penrith Players, Theatre (Solar PV)	5,000	-
Sandylands Methodist Church (Heating, Air Source Heat Pump, Solar)	8,000	-
Springfield Domestic Abuse (Double Glazing new windows)	5,460	-
St Thomas Church, Kendal (Heating)	10,067	-
Ulverston Cricket Club (LED, insulation, draughtproofing)	12,606	-
Ulverston Food Project (Fuel Poverty)	8,000	-
WADAA Ltd (Windermere Fishing) (Surface Agitator Aeration System)	5,000	-
Walney Rugby Club (Solar PV)	9,000	-
Women's Community Matters (Fuel Poverty)	1,500	-
Bottle & Co (banner design)	-	150
Burton Memorial Hall (LED lighting)	-	3,618
Castle Park School (LED lighting)	-	4,537
Chitter Chatter/Better Leisure Ulverston (warm space contribution)	-	1,500
Cockermouth Scouts (energy audit)	-	1,500
Crosthwaite School (solar PV)	-	3,000
Emmanuel Christian Centre (new windows)	-	8,069
Grizedale Arts (heating)	-	6,000
Helsington & Brigsteer Village Hall (solar PV)	-	3,500
Kendal Trinity Church (LED lighting)	-	5,000
LMR Creative (banner and flyers)	-	267
Millom Rugby League (energy audit)	-	2,340
Mobius Loop CIC (AV equipment batteries)	-	4,000
Rainepower (Groyne Installation)	-	4,917
Rookhow (double glazed windows & doors)	-	5,000
Swarthmoor Reading Rooms (draught proofing/windows)	-	7,600
The Ashton Group Theatre Barrow (LED lighting)	-	5,000
Ulverston Food Project (LED lighting)	-	3,393
Ulverston Ford Park (Solar PV)	-	12,500
Vision Support Barrow (Solar PV)	-	10,000
Walney Community Hall (battery)	-	6,480
Wigton Rugby (energy audit)	-	1,500
Windermere Angling (aeration batteries)	-	5,396
	<u>175,224</u>	<u>112,767</u>

# THE BAYWIND ENERGY COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

### 7 Support costs

	Support Costs £	Governance costs £	2025 £	Support Costs £	Governance costs £	2024 £
Website Hosting	400	-	400	399	-	399
Accountancy	-	696	696	-	672	672
	<u>400</u>	<u>696</u>	<u>1,096</u>	<u>399</u>	<u>672</u>	<u>1,071</u>
Analysed between Charitable activities	<u>400</u>	<u>696</u>	<u>1,096</u>	<u>399</u>	<u>672</u>	<u>1,071</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

There were no employees during the year.

### 10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	696	672
	<u>696</u>	<u>672</u>

### 11 Related part transactions

Two of the trustees of The Baywind Energy Community Trust, John Millen and Annette Heslop, are also directors of High Winds Community Energy Society Limited which donated £150,000 (2024 - £100,000) to the charity in the year.

Annette Heslop is also a director of Mean Moor Wind Farm Ltd which donated £19,000 (2024 - £17,740) to the charity in the year.

**THE BAYWIND ENERGY COMMUNITY TRUST**

England & Wales - Charity number 1185599

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# Accounts

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Charity Registration No. 1185599

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

# THE BAYWIND ENERGY COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Angela Scrogam  
Richard Scott  
Annette Heslop MBE  
John Millen  
Helen Slater  
David Humphries  
Matthew Rooke  
Sam Ronson

**Charity number**

1185599

**Independent examiner**

Melville & Co  
Unit 17-18, Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-in-Furness  
LA14 2PN

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# THE BAYWIND ENERGY COMMUNITY TRUST

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# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2024

---

The trustees present their report and financial statements for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

The charity's objects are;

1. To promote the conservation, protection and improvement of the physical and natural environment in particular by providing grants for the installation and raising awareness of renewable energy sources and energy efficiency, technology and solutions.
2. The prevention or relief of poverty or financial hardship by providing assistance to the people who are in fuel poverty.

The policies adopted in furtherance of these objects are to make grants to individuals and to organisations and to provide relevant advocacy, advice and information and there has been no change in these during the year.

In planning and carrying out the charity's activities the trustees are always aware that such activities must be for the public benefit. As such the trustees confirm that they have had due regard to the Charity Commission's published guidance on the 'public benefit' motive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

##### Object 1

The trustees conduct meetings by Zoom and respond quickly to applications using email. Applications received are accompanied by two quotes and additional information relating to the community benefit of the proposed energy saving project. The improvement to the dedicated generic email has ensured that responses to applications and questions from groups has become more efficient. The social media aspect has improved with several Trustees appointed as Admin.

Trustees attended several local events to promote funding opportunities are available to local community groups. Using leaflets and a promotional banner at each event. Following these events several applications were received and approved. These networking opportunities have been useful in connecting with other organisations.

This year the Trust supported a variety of applications including Solar PV, Energy Audits, Batteries, heating options, LED Lighting, double glazing and contributions to warm spaces helping to alleviate fuel poverty.

A key focus for the Trustees has been to improve the application and review processes. Trustees have been following up with site visits and phone calls to provide extra support to groups. Social Media content has increased from other groups, as more groups use this method to showcase their energy projects and connect with BWECT online.

Groups supported during the year:

Castle Park School	LED Lighting
Grizedale Arts	Heating
Burton Memorial Hall	LED Lighting
Ulverston Ford Park	Solar PV
Wigton Rugby	Energy Audit
The Ashton Group Theatre	LED Lighting
Helsington & Brigsteer Village Hall	Solar PV
Millom Rugby League	Energy Audit
Ulverston Food Project	LED lighting

# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

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Windermere Angling Association	Aeration Batteries connected to solar
Crosthwaite School	Solar PV
Rookhow Barn	Double glazed windows and doors
Cockermouth Scouts	Energy Audit
Kendal Trinity Church	LED Lighting
Walney Community Hall	Battery for solar PV system
Vision Support Barrow	Solar PV
Mobius loop	AV equipment batteries connected to solar
Emmanuel Christian Centre	Double glazed windows
Swarthmoor Reading Rooms	Draughtproofing/windows
RainePower Community Hydro	Hydro generation

#### Object 2

Chitter Chatter Group @ Better Leisure Ulverston	Warm Spaces Contribution
Barrow Citizens Advice	Fuel Poverty Contribution

#### Future:

The Trustees will continue to attend local events relating to energy saving and climate change and provide advice and support to community groups. The Trustees will continue to review the follow up reporting process and look at improving the website content.

Objective 2, the trustees will continue to promote this objective at local events and the wider community.

#### Charities Funded

14 Charities funded in this year amounting to £76,159.57

#### Financial review

The results for the year are summarised in the Statement of Financial Activities on page 4. This was the third year that The Baywind Energy Community Trust was a registered charity and in the year the incoming resources increased substantially by £52,132 (79%) to £118,039. Expenditure (other than governance costs) increased by £29,537 (35%) to £113,166. This led to an increase in total fund balances (or unrestricted) of £4,201 to £21,605.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

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

#### Structure, governance and management

The charity is a trust governed by a deed dated 27 September 2019. On 3 October 2019 it became a registered charity with a charity number of 1185599.

The trustees who served during the year and up to the date of signature of the financial statements were:

Angela Scrogam	
Richard Scott	
Annette Heslop MBE	
John Millen	
William Shaw	resigned 16-04-2024
Helen Slater	
David Humphries	
Matthew Rooke	
Sam Ronson	appointed 16-04-2024

The trustees are people with considerable interest and experience in the renewable energy sector, who are able to draw on their past experience in the sector. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2024*

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The trustees' report was approved by the Board of Trustees.



Dated: 03/02/2025 .....

**Richard Scott**  
Trustee

# THE BAYWIND ENERGY COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE BAYWIND ENERGY COMMUNITY TRUST

---

I report to the trustees on my examination of the financial statements of The Baywind Energy Community Trust (the charity) for the year ended 30 April 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



[S Oram \(Feb 3, 2025 13:39 GMT\)](#)

Simon Oram  
**Melville & Co**

Chartered Certified Accountant  
Unit 17-18, Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-in-Furness  
LA14 2PN

Dated: **03/02/2025**

# THE BAYWIND ENERGY COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2024

---

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	<b>Notes</b>		
<b><u>Income from:</u></b>			
Donations and legacies	<b>3</b>	117,880	65,677
Investments	<b>4</b>	159	230
		<hr/>	<hr/>
<b>Total income</b>		118,039	65,907
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	<b>5</b>	113,838	84,273
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		4,201	(18,366)
Fund balances at 1 May 2023		17,404	35,770
		<hr/>	<hr/>
<b>Fund balances at 30 April 2024</b>		21,605	17,404
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

# THE BAYWIND ENERGY COMMUNITY TRUST

## BALANCE SHEET

AS AT 30 APRIL 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		22,277		18,048	
<b>Creditors: amounts falling due within one year</b>					
	10	(672)		(644)	
Net current assets			21,605		17,404
<b>Income funds</b>					
Unrestricted funds			21,605		17,404
			21,605		17,404

The financial statements were approved by the Trustees on 03/02/2025 .....

*Richard Scott*

Richard Scott  
**Trustee**

# THE BAYWIND ENERGY COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2024**

---

### 1 Accounting policies

#### Charity information

The Baywind Energy Community Trust is a charitable trust governed by a deed dated 27 September 2019.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 30 April 2020 are the first financial statements of The Baywind Energy Community Trust prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 May 2018. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

#### 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 available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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.

# THE BAYWIND ENERGY COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

---

### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

All expenditure is accounted for gross and when incurred. Charitable expenditure includes the costs of all activities carried out, with the exception of costs incurred for governance purposes.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **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.

##### **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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of 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.

### 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.

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

---

<b>3</b>	<b>Donations and legacies</b>	<b>Unrestricted funds</b>	Unrestricted funds
		<b>2024</b>	2023
		<b>£</b>	<b>£</b>
	Donations and gifts	117,880	65,677
		<u>          </u>	<u>          </u>
	<b>Donations and gifts</b>		
	High Winds Community Energy Society Limited	100,000	50,000
	Mean Moor Wind Farm Ltd	17,740	15,538
	Other	140	139
		<u>          </u>	<u>          </u>
		117,880	65,577
		<u>          </u>	<u>          </u>
<b>4</b>	<b>Investments</b>	<b>Unrestricted funds</b>	Unrestricted funds
		<b>2024</b>	2023
		<b>£</b>	<b>£</b>
	Interest receivable	159	230
		<u>          </u>	<u>          </u>
<b>5</b>	<b>Charitable activities</b>	<b>Renewable energy promotion</b>	Renewable energy promotion
		<b>2024</b>	2023
		<b>£</b>	<b>£</b>
	Grant funding of activities (see note 6)	112,767	83,629
	Share of support costs (see note 7)	399	-
	Share of governance costs (see note 7)	672	644
		<u>          </u>	<u>          </u>
		113,838	84,273
		<u>          </u>	<u>          </u>

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**6 Grants payable**

	<b>Renewable energy promotion 2024 £</b>	<b>Renewable energy promotion 2023 £</b>
Grants to institutions:		
Churchwalk Nursery (insulation and double glazing)	-	10,879
Emmanuel Christian Centre (new windows)	8,069	8,232
Barrow Citizen Advice Bureau (alleviate fuel poverty)	7,500	5,000
Bethany Church (LED lighting and energy efficiency measures & insulation)	-	2,914
Barrow Sea Cadets (PV Panels)	-	5,700
Swarthmoor Quaker Meeting (energy audit)	-	1,410
Energy Local Duddon Valley (energy savings)	-	4,950
Dalton Rugby Club (LED lighting)	-	3,614
Fairfield Mill, Sedbergh (energy audit)	-	750
Aldingham Parish Hall (LED lighting)	-	6,665
Lindal Bowling Club (LED lighting)	-	3,000
Barrow Cricket Club (LED lighting)	-	6,021
Brantwood Trust (energy audit)	-	2,300
Sandylands Methodist Church (solar PV and batteries)	-	5,733
Furness Rugby Club (PV panels)	-	10,000
Age UK, Barrow (warm space programme)	-	5,000
Gateway Church, Kendal (warm space programme)	-	1,000
Distribution of LED light bulbs to local foodbanks	-	461
Bottle & Co (banner design)	150	-
Burton Memorial Hall (LED lighting)	3,618	-
Castle Park School (LED lighting)	4,537	-
Chitter Chatter/Better Leisure Ulverston (warm space contribution)	1,500	-
Cockermouth Scouts (energy audit)	1,500	-
Crosthwaite School (solar PV)	3,000	-
Grizedale Arts (heating)	6,000	-
Helsington & Brigsteer Village Hall (solar PV)	3,500	-
Kendal Trinity Church (LED lighting)	5,000	-
LMR Creative (banner and flyers)	267	-
Millom Rugby League (energy audit)	2,340	-
Mobius Loop CIC (AV equipment batteries)	4,000	-
Rainepower (Groyne Installation)	4,917	-
Rookhow (double glazed windows & doors)	5,000	-
Swarthmoor Reading Rooms (draught proofing/windows)	7,600	-
The Ashton Group Theatre Barrow (LED lighting)	5,000	-
Ulverston Food Project (LED lighting)	3,393	-
Ulverston Ford Park (Solar PV)	12,500	-
Vision Support Barrow (Solar PV)	10,000	-
Walney Community Hall (battery)	6,480	-
Wigton Rugby (energy audit)	1,500	-
Windermere Angling (aeration batteries)	5,396	-
	<u>112,767</u>	<u>83,629</u>

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**7 Support costs**

	<b>Support Costs £</b>	<b>Governance costs £</b>	<b>2024 £</b>	<b>Support Costs £</b>	<b>Governance costs £</b>	<b>2023 £</b>
Website Hosting	400	-	400	-	-	-
Accountancy	-	672	672	-	644	644
	-	672	1,072	-	615	885
Analysed between Charitable activities	-	672	1,072	-	644	644

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**9 Employees**

There were no employees during the year.

**10 Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Accruals and deferred income	672	644
	672	644

**11 Related part transactions**

Two of the trustees of The Baywind Energy Community Trust, John Millen and Annette Heslop, are also directors of High Winds Community Energy Society Limited which donated £100,000 (2023 - £50,000) to the charity in the year.

Annette Heslop is also a director of Mean Moor Wind Farm Ltd which donated £17,740 (2023 - £15,538) to the charity in the year.

**THE BAYWIND ENERGY COMMUNITY TRUST**

England & Wales - Charity number 1185599

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# Accounts

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Charity Registration No. 1185599

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

# THE BAYWIND ENERGY COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Angela Scrogam  
Richard Scott  
Annette Heslop MBE  
John Millen  
William Shaw  
Helen Slater  
David Humphries  
Matthew Rooke

**Charity number**

1185599

**Independent examiner**

Melville & Co  
Unit 17-18, Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-in-Furness  
LA14 2PN

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# THE BAYWIND ENERGY COMMUNITY TRUST

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Trustees' report	1 - 2
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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 9

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# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2023

---

The trustees present their report and financial statements for the year ended 30 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

The charity's objects are;

1. To promote the conservation, protection and improvement of the physical and natural environment in particular by providing grants for the installation and raising awareness of renewable energy sources and energy efficiency, technology and solutions.
2. The prevention or relief of poverty or financial hardship by providing assistance to the people who are in fuel poverty.

The policies adopted in furtherance of these objects are to make grants to individuals and to organisations and to provide relevant advocacy, advice and information and there has been no change in these during the year.

In planning and carrying out the charity's activities the trustees are always aware that such activities must be for the public benefit. As such the trustees confirm that they have had due regard to the Charity Commission's published guidance on the 'public benefit' motive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

##### Object 1

The trustees continued its work by zoom meetings and more email correspondence to allow applications to be dealt with swiftly.

Several trustees held a stand at local events to publicise the grant support available to local community groups. This year the Trust supported a variety of applications for LED lighting, energy audits, solar PV, insulation, double glazing of windows and contributions to warm space programmes to tackle fuel poverty.

The trust has continued to improve application processes and made better contact with applicants and has been able to advise them on ways to get the best outcomes for the grants. This has led to better relationships and the possibility of further grant aiding on their phased projects to achieve greater efficiency and energy saving. The Trust has also improved follow up meetings with applicants and taken photos of the completed work.

Groups supported during the year:

Barrow Sea Cadets	- Solar PV
Swarthmoor Quaker Meeting	- Energy Audit
Energy Local Duddon Valley	- Energy savings
Dalton Rugby Club	- LED Lighting
Bethany Church	- Insulation
Churchwalk Nursery	- Solar PV
Fairfield Mill Sedbergh	- Energy Audit
Aldingham Parish Hall	- LED Lighting
Lindal Bowling Club	- LED Lighting
Barrow Cricket Club	- LED Lighting
Brantwood Trust	- Energy Audit
Emmanuel Christian Centre	- Double glazing
Sandylands Methodist Church	- Solar PV and Batteries
Furness Rugby Club	- Solar PV

# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

---

### Object 2

Barrow Citizen's Advice Bureau – alleviate fuel poverty  
Age UK Barrow – warm space programme  
Gateway Church, Kendal - warm space programme  
Distribution of LED light bulbs to local foodbanks

### Future:

The trustees are continuing to make progress with their publicity and will continue to attend local events relating to climate change & energy savings. More emphasis will be placed on advising new applicants of better ways to save energy in their buildings to make the best use of the grant awarded. The trustees are building in a plan to follow up on work carried out on energy saving projects to quantify the actual energy saved.

The trustees are still looking at ways to expand on object 2 and are seeking partnerships to do this. They feel object 1 is well served as public knowledge of energy saving develops, and attending local events, in the different community groupings, is resulting in more enquiries about funding for energy saving projects.

### Financial review

The results for the year are summarised in the Statement of Financial Activities on page 4. This was the third year that The Baywind Energy Community Trust was a registered charity and in the year the incoming resources marginally increased by £83 to £65,907. Expenditure (other than governance costs) increased by £43,292 (107%) to £83,629. This led to a decrease in total fund balances (or unrestricted) of £18,366 to £17,404.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

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

### Structure, governance and management

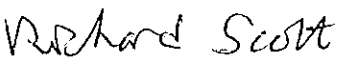
The charity is a trust governed by a deed dated 27 September 2019. On 3 October 2019 it became a registered charity with a charity number of 1185599.

The trustees who served during the year and up to the date of signature of the financial statements were:

Angela Scrogam  
John Metcalfe (resigned 9 April 2022)  
Richard Scott  
Annette Heslop MBE  
John Millen  
William Shaw  
Helen Slater  
David Humphries (appointed 19 July 2022)  
Matthew Rooke (appointed 19 July 2022)

The trustees are people with considerable interest and experience in the renewable energy sector, who are able to draw on their past experience in the sector. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Richard Scott

Trustee

Dated: 17-01-2024.

# THE BAYWIND ENERGY COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE BAYWIND ENERGY COMMUNITY TRUST

---

I report to the trustees on my examination of the financial statements of The Baywind Energy Community Trust (the charity) for the year ended 30 April 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

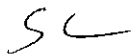
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Simon Oram  
**Melville & Co**

Chartered Certified Accountant  
Unit 17-18, Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-in-Furness  
LA14 2PN

Dated: 18.01.2024....

# THE BAYWIND ENERGY COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2023

---

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	65,677	65,785
Investments	4	230	39
<b>Total income</b>	5	<u>65,907</u>	<u>65,824</u>
<b><u>Expenditure on:</u></b>			
Charitable activities		<u>84,273</u>	<u>41,222</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(18,366)	24,602
Fund balances at 1 May 2022		<u>35,770</u>	<u>11,168</u>
<b>Fund balances at 30 April 2023</b>		<u><u>17,404</u></u>	<u><u>35,770</u></u>

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

All income and expenditure derive from continuing activities.

# THE BAYWIND ENERGY COMMUNITY TRUST


## BALANCE SHEET

AS AT 30 APRIL 2023

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	Notes	2023		2022	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		18,048		36,964	
<b>Creditors: amounts falling due within one year</b>	10	<u>(644)</u>		<u>(1,194)</u>	
Net current assets			<u>17,404</u>		<u>35,770</u>
<b>Income funds</b>					
Unrestricted funds			<u>17,404</u>		<u>35,770</u>
			<u>17,404</u>		<u>35,770</u>

The financial statements were approved by the Trustees on 17.04.2023.



Richard Scott  
Trustee

# THE BAYWIND ENERGY COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

---

### 1 Accounting policies

#### Charity information

The Baywind Energy Community Trust is a charitable trust governed by a deed dated 27 September 2019.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 30 April 2020 are the first financial statements of The Baywind Energy Community Trust prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 May 2018. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

#### 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 available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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.

# THE BAYWIND ENERGY COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2023

---

#### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

All expenditure is accounted for gross and when incurred. Charitable expenditure includes the costs of all activities carried out, with the exception of costs incurred for governance purposes.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **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.

##### **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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of 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.

#### 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.

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

<b>3</b>	<b>Donations and legacies</b>	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Donations and gifts	65,677	65,785
		<u>65,677</u>	<u>65,785</u>
	<b>Donations and gifts</b>		
	High Winds Community Energy Society Limited	50,000	50,000
	Mean Moor Wind Farm Ltd	15,538	15,234
	Other	139	551
		<u>65,677</u>	<u>65,785</u>
		<u>65,677</u>	<u>65,785</u>
<b>4</b>	<b>Investments</b>	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Interest receivable	230	39
		<u>230</u>	<u>39</u>
		<u>230</u>	<u>39</u>
<b>5</b>	<b>Charitable activities</b>	<b>Renewable energy promotion</b>	<b>Renewable energy promotion</b>
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Grant funding of activities (see note 6)	83,629	40,337
	Share of support costs (see note 7)	-	270
	Share of governance costs (see note 7)	644	615
		<u>84,273</u>	<u>41,222</u>
		<u>84,273</u>	<u>41,222</u>

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**6 Grants payable**

	<b>Renewable energy promotion 2023 £</b>	<b>Renewable energy promotion 2022 £</b>
Grants to institutions:		
Churchwalk Nursery (insulation and double glazing)	10,879	5,000
Dalton Church (roof insulation)	-	5,000
Emmanuel Christian Centre (door and window double glazing)	8,232	8,207
Rook How Community (contribution to heat pump)	-	7,000
Crosthwaite School (LED lighting and insulation)	-	4,530
Citizen Advice Bureau (alleviate fuel poverty)	5,000	5,000
Bethany Church (LED lighting and energy efficiency measures & insulation)	2,914	5,000
Pennington Parish Council (contribution to LED lighting)	-	600
Barrow Sea Cadets (PV Panels)	5,700	-
Swarthmoor Quaker Meeting (energy audit)	1,410	-
Energy Local Duddon Valley (energy savings)	4,950	-
Dalton Rugby Club (LED lighting)	3,614	-
Fairfield Mill, Sedbergh (energy audit)	750	-
Aldingham Parish Hall (LED lighting)	6,665	-
Lindal Bowling Club (LED lighting)	3,000	-
Barrow Cricket Club (LED lighting)	6,021	-
Brantwood Trust (energy audit)	2,300	-
Sandylands Methodist Church (solar PV and batteries)	5,733	-
Furness Rugby Club (PV panels)	10,000	-
Age UK, Barrow (warm space programme)	5,000	-
Gateway Church, Kendal (warm space programme)	1,000	-
Distribution of LED light bulbs to local foodbanks	461	-
	<u>83,629</u>	<u>40,337</u>

**7 Support costs**

	<b>Support Costs £</b>	<b>Governance costs £</b>	<b>2023 £</b>	<b>Support Costs £</b>	<b>Governance costs £</b>	<b>2022 £</b>
Website Hosting	-	-	-	270	-	270
Accountancy	-	644	644	-	615	615
	<u>-</u>	<u>644</u>	<u>644</u>	<u>270</u>	<u>615</u>	<u>885</u>
Analysed between Charitable activities	<u>-</u>	<u>644</u>	<u>644</u>	<u>270</u>	<u>615</u>	<u>885</u>

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**9 Employees**

There were no employees during the year.

**10 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	644	615
Other creditors	-	579
	<u>644</u>	<u>1,194</u>

**11 Related part transactions**

Two of the trustees of The Baywind Energy Community Trust, John Millen and Annette Heslop, are also directors of High Winds Community Energy Society Limited which donated £50,000 (2022 - £50,000) to the charity in the year.

Annette Heslop is also a director of Mean Moor Wind Farm Ltd which donated £15,538 (2022 - £15,234) to the charity in the year.

**THE BAYWIND ENERGY COMMUNITY TRUST**

England & Wales - Charity number 1185599

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# Accounts

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Charity Registration No. 1185599

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

# THE BAYWIND ENERGY COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Angela Scrogam  
John Metcalfe  
Richard Scott  
Annette Heslop MBE  
John Millen  
William Shaw  
Helen Slater

**Charity number**

1185599

**Independent examiner**

Melville & Co  
Unit 17-18, Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-in-Furness  
LA14 2PN

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# THE BAYWIND ENERGY COMMUNITY TRUST

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Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

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# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 APRIL 2021**

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The trustees present their report and financial statements for the year ended 30 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The charity's objects are;

1. To promote the conservation, protection and improvement of the physical and natural environment in particular by providing grants for the installation and raising awareness of renewable energy sources and energy efficiency, technology and solutions.
2. The prevention or relief of poverty or financial hardship by providing assistance to the people who are in fuel poverty.

The policies adopted in furtherance of these objects are to make grants to individuals and to organisations and to provide relevant advocacy, advice and information and there has been no change in these during the year.

In planning and carrying out the charity's activities the trustees are always aware that such activities must be for the public benefit. As such the trustees confirm that they have had due regard to the Charity Commission's published guidance on the 'public benefit' motive.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### **Object 1**

The year was blighted by the Covid 19 pandemic, but the trust managed to continue its work by zoom meetings and more email correspondence.

There was a greater emphasis on energy saving in this year with support to a variety of community groups, schools and food banks and a church, for insulation, LED lighting and double glazing of windows. The trust granted mostly to applicants in the priority area 1, and secondly to Priority area 2.

The trust has made better contact with applicants and has been able to advise them on ways to get the best outcomes for the grants than would have been the case had we just accepted their application without the contact. This has led to a better relationship and the possibility of further grant aiding on their phased projects to achieve greater efficiency and energy saving.

Groups supported in this year.

Kirkby Community Centre. Priority area 1, object 1, insulation.

Ulverston Church Parish Council. Priority Area 1, object 1, double glazing.

Ulverston Food Waste Bank. Priority Area 1 object 1 and 2, LED light bulbs.

Barrow Food Bank. Priority area 2, object 1 and 2, LED light bulbs.

Milnthorpe Parish Council. Priority area 2, object 1, LED lighting.

Channel House Farm. Priority area 1, object 1, LED lighting and energy efficiency.

Penny Bridge Academy & Leven Valley School. Priority area 1, object 1, LED lighting

Dunnerholme Golf Club. Priority area 1, object 1, LED lighting.

Askam Silver Band community hall. Priority area 1, object 1, LED lighting.

Grizedale Arts. Priority area 1, object 1, energy efficiency audit.

Barrow scout & rugby club. Area 2, object 1, solar PV installation

# THE BAYWIND ENERGY COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2021**

---

### Object 2

As above the two food banks in Barrow and Ulverston, who have a clientele in the poorer sections of their local communities, by providing LED lightbulbs to tackle food poverty.

Ford Park Community Trust Priority area 1, object 2

### Future;

The trustees have made progress with their publicity and are continuing with expanding the pool of applicants it can support. One trustee has achieved a professional certificate in energy auditing and has used this knowledge to assist new applicants with their applications, as well as advising them of better ways to save energy in their buildings.

The trustees are still looking at ways to achieve object 2 and are looking for partnerships to do this. They feel object 1 is well served as public knowledge of energy saving develops, and word of mouth, in the different community groupings, is resulting in more enquiries about funding for energy saving projects.

### Financial review

The results for the year are summarised in the Statement of Financial Activities on page 4. This was the second year that The Baywind Energy Community Trust was a registered charity and in the year the incoming resources decreased by £30,816 (51%) to £29,494. Expenditure (other than governance costs) increased by £19,563 (67%) to £48,913. This led to a decrease in total fund balances (or unrestricted) of £19,984 to £11,168.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

### Structure, governance and management

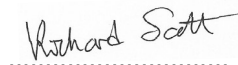
The charity is a trust governed by a deed dated 27 September 2019. On 3 October 2019 it became a registered charity with a charity number of 1185599.

The trustees who served during the year and up to the date of signature of the financial statements were:

Angela Scrogam  
John Metcalfe  
Richard Scott  
Annette Heslop MBE  
John Millen  
William Shaw  
Helen Slater (appointed 12 July 2020)

The trustees are people with considerable interest and experience in the renewable energy sector, who are able to draw on their past experience in the sector. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

  
.....

Dated: 23/02/2022 .....

**Richard Scott**  
Trustee

# THE BAYWIND ENERGY COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE BAYWIND ENERGY COMMUNITY TRUST

---

I report to the trustees on my examination of the financial statements of The Baywind Energy Community Trust (the charity) for the year ended 30 April 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



[S Oram \(Feb 25, 2022 09:10 GMT\)](#)

Simon Oram  
**Melville & Co**

Chartered Certified Accountant  
Unit 17-18, Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-in-Furness  
LA14 2PN

Dated: Feb 25, 2022

# THE BAYWIND ENERGY COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

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	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and legacies	3	29,435	60,199
Investments	4	59	111
<b>Total income</b>		29,494	60,310
<b><u>Expenditure on:</u></b>			
Charitable activities	5	49,478	29,920
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(19,984)	30,390
Fund balances at 1 May 2020		31,152	762
<b>Fund balances at 30 April 2021</b>		11,168	31,152

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

All income and expenditure derive from continuing activities.

# THE BAYWIND ENERGY COMMUNITY TRUST

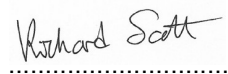
## BALANCE SHEET

AS AT 30 APRIL 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Cash at bank and in hand		11,747		31,722	
<b>Creditors: amounts falling due within one year</b>					
	10	(579)		(570)	
Net current assets			11,168		31,152
<b>Income funds</b>					
Unrestricted funds			11,168		31,152
			11,168		31,152

The financial statements were approved by the Trustees on .....23/02/2022.....



Richard Scott  
**Trustee**

# THE BAYWIND ENERGY COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2021**

---

### 1 Accounting policies

#### Charity information

The Baywind Energy Community Trust is a charitable trust governed by a deed dated 27 September 2019.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 30 April 2020 are the first financial statements of The Baywind Energy Community Trust prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 May 2018. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

#### 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 available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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.

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

---

**1 Accounting policies**

**(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Expenditure**

All expenditure is accounted for gross and when incurred. Charitable expenditure includes the costs of all activities carried out, with the exception of costs incurred for governance purposes.

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

***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.

***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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of 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.

**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.

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**3 Donations and legacies**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Donations and gifts	29,435	60,199
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>		
High Winds Community Energy Society Limited	-	60,000
Mean Moor Wind Farm Ltd	29,435	-
Other	-	199
	<u>          </u>	<u>          </u>
	<u>29,435</u>	<u>60,199</u>

**4 Investments**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Interest receivable	59	111
	<u>          </u>	<u>          </u>

**5 Charitable activities**

	<b>Renewable energy promotion</b>	Renewable energy promotion
	<b>2021</b>	2020
	<b>£</b>	£
Grant funding of activities (see note 6)	48,018	29,350
Share of governance costs (see note 7)	1,460	570
	<u>          </u>	<u>          </u>
	<u>49,478</u>	<u>29,920</u>

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**6 Grants payable**

	<b>Renewable energy promotion 2021 £</b>	Renewable energy promotion 2020 £
Grants to institutions:		
Kirkby Community Centre (insulation)	4,000	4,000
Ulverston Church Parish Council (double glazing)	8,888	-
Ulverston Food Waste Bank (LED light bulbs)	1,262	-
Barrow Food Bank (LED light bulbs)	1,263	-
Milnthorpe Parish Council (LED lighting)	500	-
Channel House Farm (LED lighting and energy efficiency)	1,025	-
Penny Bridge Academy (LED lighting)	2,900	-
Dunnerholme Golf Club (LED lighting)	1,500	-
Askam Silver Band Hall (LED lighting)	3,443	-
Grizedale Arts (energy efficiency audit)	1,925	-
Ford Park Community Trust (fuel poverty)	3,000	-
Leven Valley School (LED lighting)	3,000	6,000
Hindpool Tigers Rugby Club (PV Panels)	7,824	-
St Perrans Scout Club (PV Panels)	7,488	-
Dalton Rugby Club (PV Panels)	-	4,000
Dalton Football Club (PV Panels)	-	4,000
Wellington Community Hub, Pennington (PV Panels)	-	7,000
Emmanuel Christian Centre (LED lighting)	-	4,000
Other	-	350
	<u>48,018</u>	<u>29,350</u>

**7 Support costs**

	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2021 £</b>	Support costs £	Governance costs £	2020 £
Training	895	-	895	-	-	-
Accountancy	-	565	565	-	570	570
	<u>895</u>	<u>565</u>	<u>1,460</u>	<u>-</u>	<u>570</u>	<u>570</u>
Analysed between Charitable activities	<u>895</u>	<u>565</u>	<u>1,460</u>	<u>-</u>	<u>570</u>	<u>570</u>

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**THE BAYWIND ENERGY COMMUNITY TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

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**9 Employees**

There were no employees during the year.

**10 Creditors: amounts falling due within one year**

	<b>2020</b>	2019
	<b>£</b>	£
Accruals and deferred income	579	570
	<u>          </u>	<u>          </u>

**11 Related party transactions**

Two of the trustees of The Baywind Energy Community Trust, John Millen and Annette Heslop, are also directors of High Winds Community Energy Society Limited which donated £nil (2020 - £60,000) to the charity in the year.