



COMMUNITY ENERGY PLUS

# Annual Report and Financial Statements

For the year ended 31 March 2021

## Part 1



COMMUNITY  
ENERGY PLUS

The background of the page is a composite image. The top portion shows a coastal town with stone buildings and a river. The bottom portion is an aerial view of a beach with several small boats (sailboats and kayaks) on the sand and in the shallow water. A dark blue semi-transparent box is overlaid on the top half of the image, containing white text.

# COMMUNITY ENERGY PLUS (LIMITED BY GUARANTEE)

Annual Reports and Financial Statements

For the year ended 31 March 2021

Company registration number 03533571

Charity registration number 1068990

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

Main Telephone: 01872 245566

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

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The trustees are pleased to present their Annual Report for the year ended 31 March 2021, under the Companies Act 2006 together with the audited financial statements for the year and confirm that the latter comply with the requirements of the Act, the Memorandum and Articles of Association and the Charities Statement of Recommended Practice (SORP).

## REFERENCE AND ADMINISTRATIVE DETAILS

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

## TRUSTEES

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

TRUSTEE	DATE APPOINTED
Justin Butt	2 December 2015
Neil Hartwell, Chairman	16 December 2010
Howard Richards	21 March 2013
Mark Summers	23 May 2013
Steven Webb	11 September 2019

No directors have a beneficial interest in the company.

## ORGANISATION

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

# ADDRESSES

PRINCIPAL ADDRESS OF THE CHARITY	35 River Street TRURO TR1 2SJ  <a href="http://www.cep.org.uk">www.cep.org.uk</a>
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill WEST MALLING ME19 4JQ
SOLICITORS	Stephens Scown 1 High Cross Lane ST AUSTELL PL25 4AB
AUDITORS	RRL Peat House Newham Road TRURO TR1 2DP
INSURANCE BROKERS	AstonLark Lutie House 20 Middle Street PADSTOW PL28 8AP

# Report from the Chair

Cornwall has had an immense amount of media publicity this year. We thought Poldark and Doc Martin was enough, but this last year has added to this with series after series of TV documentaries about the visitor experience (and fishing). On top of this came the international media coverage associated with the G7 Summit in Carbis Bay. The staycation drive has seen record numbers of people visiting our county.

One documentary spent time on the real experience of living in Cornwall – Cornwall with Simon Reeve featured the Camborne, Pool & Redruth Foodbank and the reality of poor housing provision for local householders. For far too many residents of the county, their housing is poorly insulated, heated expensively and people are in genuine fuel poverty.

So we have had the same challenge this last year of wanting to offer assistance to as many households as possible. Unfortunately this year, our 'hand-holding' services have had to cope with an absolute prohibition on holding hands! We started our year with the challenge of the unexpected pandemic and have had to adapt the running of a charity to the new circumstances. For many organisations, this has taken the form of putting staff on furlough and waiting to reopen later after a period of hibernation. For us, instead, we have managed to adapt, with staff largely working from home. We would normally offer services in householders' own homes, which was not possible, but we have 'held their hands' virtually. As a result, we have continued to deliver programmes for our various sponsors, helped households and been successful in new bids. A significant growth in demand has meant our team has grown in size rather than dwindled away.

We would have preferred to fix problems of fuel poverty by doing greater amounts of insulation and heating modifications, but we have had funds this year to help households directly with their fuel costs. We have kept our team together by virtue of video conferencing, although this is no substitute for face-to-face meeting. It has proved to us that a fixed office base is not necessarily an essential tool.

Bearing in mind the numbers of Cornish households who have no option but to live in private rented accommodation, we are pleased to have started a new project working with landlords in improving the standards of their properties. We are also working with other groups to address the fuel poverty effects of living with mental health problems.

Overall, we were not surprised, but very frustrated with the demise of the Government-backed Green Homes Grant scheme; we saw lots of interest, especially from households that qualified for the full vouchers. It is a continued disappointment that positive schemes are not in place for the many solid-walled properties here, or those using expensive high-carbon fuels for heating.

Our staff deserve praise for having had to be so adaptable, and for continuing to work at a time of great personal worry and concern about the risks of an unknown pandemic. It is to their credit that we have been able to offer so much help to households, and delivered for our funders.

**Neil Hartwell**  
Chair of Trustees  
Date 30 September 2021

# Structure, Governance & Management

## Governing document

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

# Objectives & Aims

## Charitable objectives

The objectives of the charity are:

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

- The advancement of education of the public in the conservation and efficient use of the world's resources, so as to further the protection of the world's climate systems and to address the consequences of a rapidly changing climate;
- The conservation of the environment through the promotion of resource and energy efficiency and the utilisation of renewable energy resources;
- The conduct of research relating to sustainable development, practices and technologies;
- The relief of poverty and the preservation and protection of health, particularly, but not exclusively, through the promotion of resource efficiency in the use of energy, water, food, waste, transport and income maximisation.

# Objectives & Aims

## Aims and intended impact

Based on those broad objectives, the charity aims to:

### Help households

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



### Help communities

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



### Be an information gateway

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



### Reduce carbon emissions

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



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

**Help people to use energy better  
and to reduce CO<sub>2</sub> emissions**

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

## Principal Activities & Achievements

### Energy Wise

(A three year project funded by the National Lottery Reaching Communities programme, January 2018 to December 2020)

The Energy Wise programme has formed the backbone of CEP's energy advice services over the past three years; since January 2018 it has funded a team of highly experienced caseworkers tackling a wide range of energy related issues among some of Cornwall's most needy households. Entering the final year of the project, the start of 2020 saw delivery continued as planned and between January and March, 54 people had home visits with related follow up activity.

As the scale and impact of the COVID-19 pandemic became apparent at the end of the first quarter, as with most other charities, we reviewed all our delivery commitments and we were able to move most of our activities to a remote delivery model, using telephone and internet-based interactions and this has worked well through the remainder of 2020.

However, the important element that was lost was our ability to visit people in their homes. This proved to be a difficult challenge because face to face, in-home interactions are often the best way to resolve particular issues. For instance, we often meet people who struggle to use the controls to their heating systems properly, where a demonstration with personal coaching can often quickly resolve this; short films on YouTube, etc. are helpful in most cases, but the coaching element, allowing a householder to try to change the controls themselves with the reassurance of an advisor watching 'over their shoulder', is important.

In the year, 63 vulnerable householders were given in-depth phone advice and associated casework, often over the course of multiple phone calls, covering the breadth of information that we would usually provide during in-person during home visits.

# Principal Activities & Achievements

## Energy Wise (continued)

We also took time to reach out to those households that we had contact with over the Energy Wise project period to check they were OK and coping in the first national lockdown. As part of this engagement, we widened our conversations with clients, checking that they had adequate support for food supplies, etc., and then providing links to other services in Cornwall. Isolation and loneliness are growing concerns, especially with older members of our communities, and our team have tried to provide encouragement, as well as signposting to help available from other organisations.

Between July and September 2020, we saw a rapid increase in demand for our services. As a result, we had to adapt our delivery model to provide a higher proportion of clients with intermediate level advice by phone, ensuring that virtual home visits and associated casework were still provided for clients living in the most challenging situations. Our advisors provided intermediate level phone advice for 852 households, with calls an average 30 minutes duration, plus up to 30 minutes follow-up administration.

This rise in demand continued into the Autumn which was a really busy period. Comparing our telephone call data to the same period in 2019, the volumes of both incoming and outgoing calls were considerably higher (more than a 250% increase in calls) and we found that the circumstances people were describing to be very challenging. As we entered 2021, the combination of a further lockdown with colder weather and tighter finances generated higher levels of requests for help.

## During 2020 Energy Wise provided support to:

### FUNDS ACCESSED

**191**

#### vulnerable households

we accessed funds from Voluntary Energy Redress to distribute almost £13,000 of energy pre-payment meter top-ups made available to 191 vulnerable households

**21**

#### householders

assisted to apply for benevolent funds to help cost of heating replacements, securing over £10,000

### REFERRALS

**168**

referrals made for first time central heating grants, primarily accessing programmes managed by Cornwall Council

**144**

signposted or referred to installers for insulation

**126**

referred for heating upgrade or repair grants

**27**

referred to help from local food banks

**18**

referred to South West Water for social tariffs or help with water debt

### SUPPORT

**671**

additions were made to Western Power Distribution's Priority Service Register

**153**

153 were advised, of which 93 were supported to apply to claim the £140 Warm Home Discount from their energy supplier, representing a value of £21,420 if all claims were successful

**63**

tariff comparisons were generated and 30 people received help to switch tariffs

**48**

received mediation support to speak with their energy supplier

# Principal Activities & Achievements

Community Energy Plus has continued to contribute to Cornwall's Winter Wellbeing Partnership, a network of public and charitable sector organisations spread across the county. Energy Wise has played an important part in this partnership and over the year we received 252 inward referrals from 26 referral partners; of these 27% came from the public sector – departments within Cornwall Council and NHS Cornwall – while nearly half (45%) came from voluntary and charity organisations.

## Case Study 1

Ms W contacted us because her gas boiler had broken down and needed replacing. She is a single mum living on a low income. Her son has learning difficulties and several health conditions where access to hot water and heating is very important, so resolving the case was fairly urgent. When she contacted us, the electric shower in the home was also broken so they had no access to either heating or hot water.



As an initial step, our Caseworker supplied an oil-filled radiator through the Community Foundation's Crisis funding and then, working with Acts 435, raised the funds to get the electric shower replaced.

To get the gas boiler fixed, a local supplier provided a quote of £2,629, and so our Caseworker set to work pulling a funding package together that eventually involved funding from Independence at Home, Cornwall Council's Crisis & Care team, Victoria Convalescent fund and the Acts 435 fund, together with other funds CEP accessed. The outcome was a new boiler installed at the end of October, ready for Winter season.

In addition, our Caseworker helped Ms W apply for the Warm Home Discount with her energy supplier (£140) and also assisted her with a billing dispute which resulted in the energy company making a £30 goodwill gesture.

### Case Study 2

It is always surprising to us and colleagues how many homes we meet where there is mains gas supplied to the property, but it is not used for heating. When we point out to the residents the disparity between the price of a unit of gas (approximately 5p per unit) against the unit cost of electricity (currently 15p-18p per unit) they are shocked and ask us to help.



Mrs C was typical of this situation, with mains gas in her property being used for a cooker but not for heating. She has a wood burner in the lounge and used a plug in oil-filled heater in her 18-month old boy's room. As someone on Universal Credit, income was tight, but this meant she was eligible for an application for first time gas central heating. As it takes several weeks to agree and process an application to the Warm Homes Fund programme administered by Cornwall Council, a heated throw was provided, and just before the Energy Wise project ended, we were told that the new central heating was due to be fitted imminently.

### Case Study 3

Ms B lives with her husband who has a number of medical conditions affected by the cold, they are both of pensionable age and on a low fixed income. We were able to secure full funding for a first-time oil fired central heating system funded through one of the schemes Cornwall Council is running. Ms B subsequently approached us because she had an issue with unexplained consumption resulting in much higher electricity bills. After some careful monitoring of the



household's usage, we were able to identify the issue – a water pump drawing water from a borehole to supply the house's heating system was running constantly due to an installation error. We were able to secure £2,200 compensation to cover the costs of the plumber to fix the pump, to cover the excess electricity costs and the payment also included a goodwill gesture for the disruption caused.

#### Case Study 4

Ms H owns her 3-bedroom home that currently is rated as the least energy efficient, with an Energy Performance Certificate rating G. The property is heated by a single gas fire that had not been serviced for years and electric storage heaters that did not work. On further investigation, our Caseworker established that the main electricity consumer unit had not been updated since 1971, there were no smoke detectors nor carbon monoxide monitors and there was no loft insulation fitted.

Ms H has mobility issues and is diagnosed with schizophrenia and is supported by a Social Inclusion Officer who worked with our Caseworker to resolve some of these issues.

After making a referral to Cornwall Council's Gas Safe team to arrange for servicing of the gas fire, an application was made to Cornwall Council for consideration for a first time gas central heating system.

In the interim, a heated throw was supplied and an application for the Warm Home Discount was made. A referral to Cornwall Fire Brigade led to them visiting the property to do a fire safety check and to provide and fit smoke and carbon monoxide alarms. Just as the Energy Wise project was ending, we received confirmation that a referral to NEA was successful for top up of £147 onto Ms H's electric pre-payment meter, to allow her not to get overly worried about meeting bills over the first part of 2021. We were also advised that the survey and assessment of the property had also been completed and Ms H would be getting gas central heating fitted in the next few weeks.



### Case Study 5

Ms E contacted us because she was having issues with her electricity supplier. She was £792 in debt, her payment method was a pre-payment meter and she was struggling to adequately heat her home. Ms E has a number of medical conditions exacerbated by living in cold and damp conditions and lives on a low income.

We were able to negotiate a manageable payment plan with her energy supplier. We also

completed a trust fund application in the hope to reduce or clear the debt. Ms E received a conditional award on the basis that she was able to cover her usage for 4 months; she managed to do this and her final arrears were cleared.



### Case Study 6

Mrs M, who is over 80, contacted us because she had no heating and her house was very cold, making her very vulnerable. The EPC for the property showed recommendations for external wall insulation and a top-up of loft insulation to the current recommended depth. The property is not close enough to the mains gas network, so alternate heating options had to be considered. A referral to a local supplier triggered a Green Homes Grant application for

both types of insulation as primary measures and additional double glazing as a secondary measure. Additionally, an application for first time central heating fired by LPG via the Energy Company Obligation (ECO) funding was made. As has now become our standard, we also supplied a heated throw for the homeowner to use while these measures were booked and arranged.

External wall insulation has now been installed satisfactorily, which will immediately help Mrs M keep her property warmer. However, she decided against LPG central heating, opting for high heat retention heaters (electric storage heaters), also funded by the same programme. As Mrs M is classed as Clinically Extremely Vulnerable and shielding at present, she asked for the installation of these heaters to be delayed which our installer was happy to do, and will rearrange when Mrs M gives the go-ahead.



# Projects funded by The Energy Industry Voluntary Redress Scheme

## Park Homes Plus

Cornwall has many Park Home communities occupied by over 3,400 residents across the county. This is twice the average for the whole South West region. Park homes are usually restricted to occupancy by people over the age of 55 and are promoted as an ideal retirement option. However, a high proportion of park home residents are considered vulnerable and may be in receipt of means-tested benefits and/or disability-related benefits. The inadequacies of some park homes in terms of poor energy efficiency, reliance on expensive forms of heating and restrictions imposed by site owners can exacerbate the difficulties faced by these vulnerable people.

In spring 2020, we embarked on a two-year project to help park home residents in Cornwall access advice and services to enjoy warmer, healthier homes. Due to the pandemic, it has not been possible to get out and deliver advice on doorsteps and in homes as we had planned, however we have targeted many sites with promotional materials to introduce our services, which has generated inbound calls from park home residents to receive our package of holistic advice. We have been pleased to help many park home residents access grants, boost their household income and access services to improve their health and wellbeing. Due to the tight-knit nature of park home communities, project participants often tell their neighbours about the help they have received from us which continues to be a good source of leads into the project.

Most park homes in Cornwall rely on LPG or electric storage heaters for heating, so we were very pleased to link this project to other work Cornwall Council has enabled through the Warm Homes Fund, the result of which is one site is now connected to the main gas network. Our Advisor worked with the residents and 45 park homes received Gas Network Extension vouchers (totalling a value of £147,735) to enable a main gas connection to be installed. The residents will next receive either a fully funded new boiler or gas conversion of their existing boiler.

**JUST A LITTLE hello FROM MEL**

I'm Mel, Energy Advisor for the Park Homes Plus project at Community Energy Plus. I've helped some of your neighbours with free advice and support and I can help you too, as our project is there for everyone living in a park home. My contact details are overleaf if you need my help.

COMMUNITY ENERGY PLUS

**Affordable Warmth**

ADVICE FOR PARK HOME RESIDENTS IN CORNWALL

SUMMER 2021

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COMMUNITY ENERGY PLUS

# Projects funded by The Energy Industry Voluntary Redress Scheme

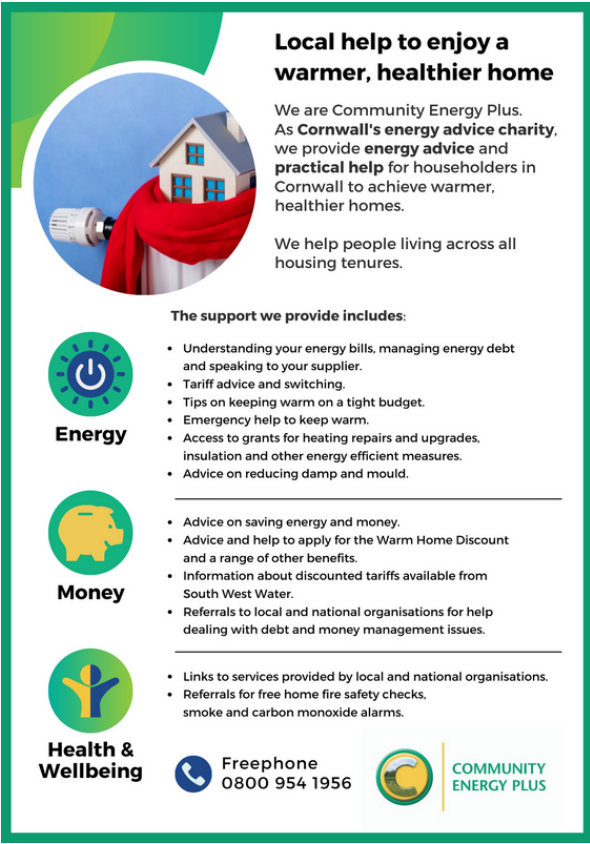
## Cornwall Energy Advice Service

Our bid to the Energy Industry Voluntary Redress Scheme for funding for the 'The Cornwall Energy Advice Service' was successful and in September our new two-year project core energy advice project got underway, ensuring that we were able to provide service continuity at the end of our Big Lottery funded fuel poverty advice service at the end of December.

The project is enabling the charity to continue to tailor services to individual client needs. Over the lifetime of the project, we expect more than 1,750 households will access information advice and signposting, including advocacy support and casework. As a holistic approach, these vulnerable consumers will also be signposted or referred to other health and wellbeing, debt and income maximisation services.

Initially, advice and support is being provided to clients remotely due to the ongoing COVID-19 pandemic, however we hope to resume in-person home visits and energy advice pop-up events when safe to resume outreach activities.

Through the project, households will reduce their energy consumption and gain the life skills needed to better manage their energy. Financial savings will be made with lower energy bills, cheaper tariffs and reduced debt. Vulnerable consumers and their households will benefit from improved health and wellbeing with warmer, more energy efficient homes.



**Local help to enjoy a warmer, healthier home**

We are Community Energy Plus. As Cornwall's energy advice charity, we provide **energy advice** and **practical help** for householders in Cornwall to achieve warmer, healthier homes.

We help people living across all housing tenures.

**The support we provide includes:**

- Understanding your energy bills, managing energy debt and speaking to your supplier.
- Tariff advice and switching.
- Tips on keeping warm on a tight budget.
- Emergency help to keep warm.
- Access to grants for heating repairs and upgrades, insulation and other energy efficient measures.
- Advice on reducing damp and mould.

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- Advice on saving energy and money.
- Advice and help to apply for the Warm Home Discount and a range of other benefits.
- Information about discounted tariffs available from South West Water.
- Referrals to local and national organisations for help dealing with debt and money management issues.

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- Links to services provided by local and national organisations.
- Referrals for free home fire safety checks, smoke and carbon monoxide alarms.

**Energy**

**Money**

**Health & Wellbeing**

Freephone 0800 954 1956

COMMUNITY ENERGY PLUS

# Projects funded by The Energy Industry Voluntary Redress Scheme

## Warmer Tenants Advice Service

In November, our third project funded by the Energy Industry Voluntary Redress Scheme started. The Warmer Tenants Advice Service aims to reduce fuel poverty for vulnerable tenants by addressing the issue at source; by engaging with small private sector landlords, and working with these landlords alongside their tenants to improve the energy efficiency of poorly performing homes.

An 18-month pilot, our Warmer Tenants Advice Service is targeting rental properties with an Energy Performance Certificate (EPC) rating of E to G, raising awareness of Minimum Energy Efficiency Standards (MEES) and Housing Health & Safety Rating Systems. Through telephone advice and site visits, our Domestic Energy Advisor is supporting landlords and tenants to raise the quality of their properties, by understanding their EPC rating and providing advice on making cost effective, low carbon improvements to achieve an energy efficiency rating E or above.

Improving a property's energy efficiency will have an immediate financial impact for the tenant and reduce the likelihood of fuel poverty/support to raise householders out of fuel poverty. A warmer, healthier home will have wider impact on tenants' wellbeing.



# Other Projects

## Oil Buying Club

The community oil buying club set up by the charity to help householders save money on their heating costs continues to be the largest community buying club in Cornwall.

The Community Energy Club pools the oil requirements of its

members across Cornwall and West Devon to place monthly orders.



Using this group buying power, the club negotiates with suppliers to help its members buy their heating oil at a competitive price, without the need for individuals to shop around.

Between its launch in September 2011 and March 2021, 9,243 client orders have been placed for 6.3 million litres of heating oil.

The charity receives a small commission from the winning supplier each month which helps the club to cover its costs.

## Community Energy Switch

Our collective energy switching initiative is called Community Energy Switch which was launched in January 2015 to encourage householders in Cornwall to join forces to cut their energy bills.

We continue to offer three collective switches each year and a whole-market price comparison and switching service outside of our collective switches.

Working in partnership with the switching provider Energy Helpline, this service helps to keep more money in the pockets of people living in Cornwall, while also generating a valuable income stream to help support our charity so that we can continue our work to fight fuel poverty.



# Other Projects

## Warm Homes Discount Industry Initiative

Community Energy Plus are working with Cornwall Council and the energy supplier SSE on the second year's delivery of a project to provide advice and practical help for vulnerable householders who are at risk from the health dangers of living in cold homes. Our Warm Homes Caseworker works closely with frontline health and social care professionals to take referrals from vulnerable clients who need assistance to achieve warmer, healthier homes.



Between April 2020 and March 2021, 214 clients were supported with in-depth advice through this project. £79,000 was also spent delivering much needed 285 capital measures such as heating repairs servicing and upgrades, insulation, draught-proofing, heated throws and LEDs. Funding is being sought to continue this project over the next financial year.

## Cornwall Community Foundation

Over the past year, we have continued to work with the Cornwall Community Foundation as one of their small grants distributors. The Foundation encourages people who receive the Winter Fuel Payment but do not need some or all of it, to donate to the Surviving Winter and Crisis grants campaigns. The funds are then distributed to organisations in Cornwall to directly help elderly and vulnerable residents.



Between April 2020 and March 2021, we provided 66 clients with emergency support to keep warm, with a combined value of £3,227. Primarily, this has involved heated blankets which cost just 4p an hour to run, but have proved to be popular with many elderly clients who spend large parts of their day sitting in one room. We have also used the funding to supply emergency energy payments to households that are struggling to make ends meet.

# Other Projects

## Cornwall Cold Homes Relief Fund campaign

In November 2020 we launched our first ever direct fundraising campaign to help householders who are in desperate situations because they need emergency and long term help to keep warm and healthy in winter.



We set up the Cold Homes Relief Fund for Cornwall to raise funds and provide emergency measures including pre-payment gas and electric key meter top-ups, heated blankets and plug-in oil filled radiators. Longer term solutions include funding for an energy advisor to provide home visits to give practical help and advice.

Our communications activity targeted donations to come from people who receive a Winter Fuel Payment to donate some or all of it because they don't need it financially to keep warm and would like to see it go to vulnerable people who really need it. In our first winter's campaign we raised over £1,500 which has been used on providing emergency warmth for 25 clients.

## WPD Priority Services Register: Telephone support and home visits

Over the past year we have continued to work in partnership with both the Centre for Sustainable Energy (CSE) and Plymouth Energy Community on behalf of Western Power Distribution to deliver in-depth phone and in-home advice, and to identify and sign up vulnerable householders to the electricity distributor's Priority Service Register (PSR).

Between April 2020 and March 2021, we directly signed up 565 vulnerable clients to the register and provided energy efficiency advice visits for 68 existing PSR registrants following referrals from CSE.



# Other Projects

## Big Energy Saving Network

Working on the initiative funded by the Department for Business, Energy and Industrial Strategy (BEIS), and managed by Citizens Advice, we delivered advice and support focused on energy tariff switching, claiming the Warm Home Discount, reducing energy bills through behaviour change and accessing grants for energy efficient home improvements. We supported 187 householders in Cornwall through this project between Sept 2020 and February 2021.



## Wales & West Utilities/Warm Wales: Healthy Homes Healthy People project

Cornish households are receiving help to enjoy warmer, safer homes thanks to a project sponsored by the gas network provider Wales & West Utilities and co-managed by Warm Wales CIC, who operate as Warm West in our region.

The assistance provided by Healthy Homes Healthy People (HHHP) includes help to compare and switch energy tariffs, claim the Warm Home Discount from energy suppliers, as well as applying for grants for heating upgrades, insulation and support to reduce energy debt.



Our Community Energy Champion is also able to provide free carbon monoxide alarms to qualifying households and will make referrals for the installation of free smoke alarms and home fire safety checks by Cornwall Fire & Rescue Service. Pre the COVID-19 pandemic, this project was delivered in targeted communities by knocking on doors to offer advice and engaging with community groups. The project was paused by the funder at the start of the pandemic and activity resumed in September 2020, with all advice and support being provided to clients remotely. We will follow this delivery method until it is safe to resume outreach activities.

# Covid Projects

There were 5,040 individual calls into our Freephone advice line (an increase of 1,565 on the past year). During the summer period, we usually expect to see a decline in calls due to the warmer weather. However, this year we saw a spike in demand, following communications activity initiated by Cornwall Council which encouraged householders who were 'shielding' to contact us to talk about the issues they faced keeping warm.

## Western Power Distribution's 'In This Together: Community Matters Fund'

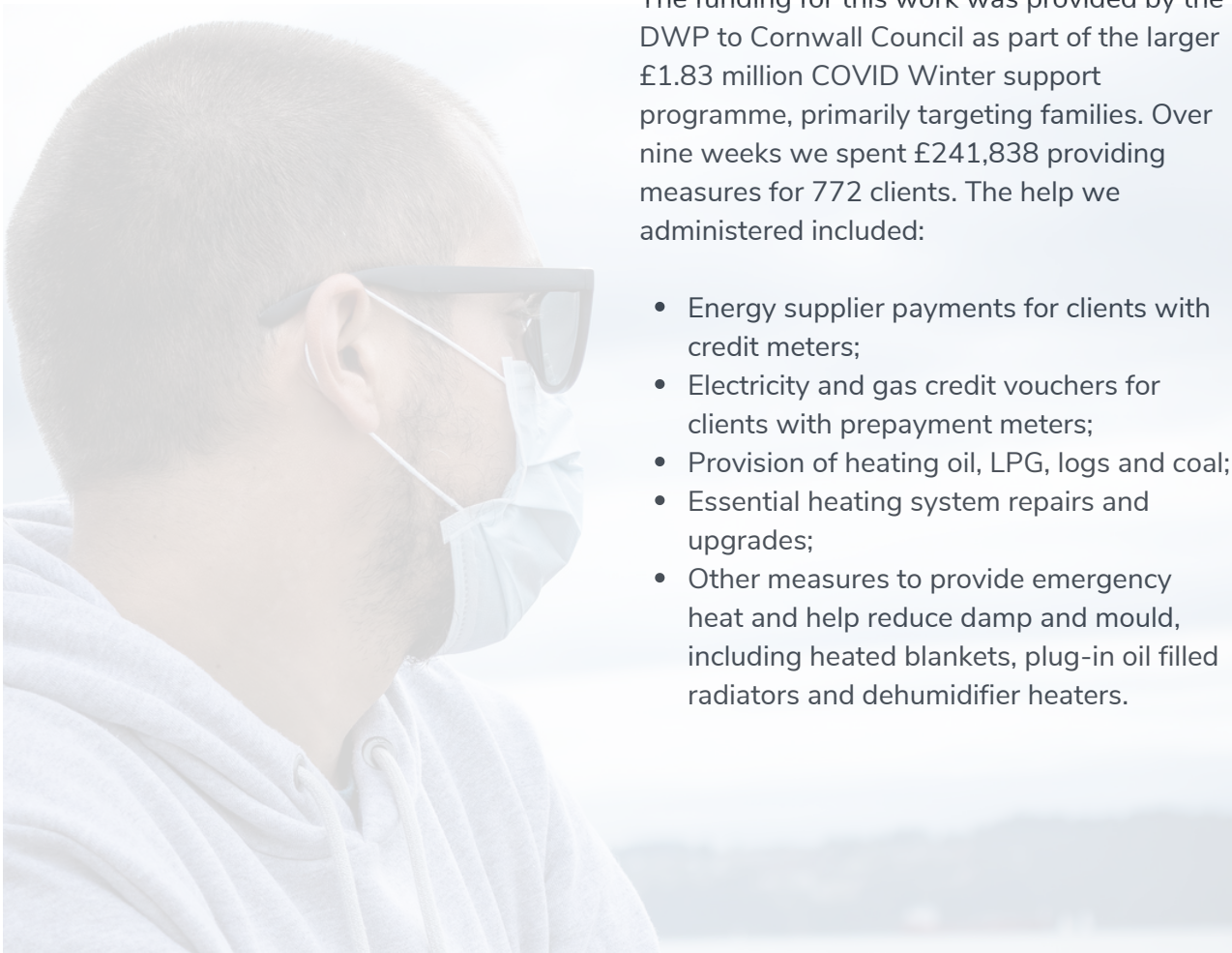
In May 2020, we secured a £1,000 grant from Western Power Distribution which we used as a flexible fund to support 25 vulnerable clients with emergency warmth help, including heated blankets, emergency meter top ups and fuel deliveries.

## Cornwall Council COVID Winter Fund

Between January and mid-April 2021, we administered the energy element of Cornwall's COVID Winter Fund, targeting help on behalf of Cornwall Council to householders living in any property tenure on low incomes, who are in economic hardship due to COVID-19 and living in cold homes.

The funding for this work was provided by the DWP to Cornwall Council as part of the larger £1.83 million COVID Winter support programme, primarily targeting families. Over nine weeks we spent £241,838 providing measures for 772 clients. The help we administered included:

- Energy supplier payments for clients with credit meters;
- Electricity and gas credit vouchers for clients with prepayment meters;
- Provision of heating oil, LPG, logs and coal;
- Essential heating system repairs and upgrades;
- Other measures to provide emergency heat and help reduce damp and mould, including heated blankets, plug-in oil filled radiators and dehumidifier heaters.



# Living with Covid

## Lessons and trends

During the past year, the team at Community Energy Plus identified a number of significant issues that have emerged as a result of the response to the COVID pandemic. Several of these trends are shaping our ongoing delivery and the development of new projects. Among the direct challenges to households the team saw, were:

### Higher heating costs

Fortunately, the first national lockdown in March and April 2020 coincided with a period of warm weather, so the immediate demand for our support initially dropped. However, by the Autumn, requests for help escalated and have continued at record levels. Many clients are struggling with higher than anticipated energy bills, a consequence of staying at home more, and a situation that is likely to continue for some time.

### A growing precariat

The economic impacts of the pandemic response have been severe for low income households, with many household members facing unemployment or furlough. The longer term financial impacts are emerging and we are now seeing many clients who are struggling to make ends meet. Household budgets are increasingly fragile and we are aware that a broken boiler or unexpected bill, potentially will now become a major crisis. The pressures on families reliant on benefits like Universal Credit are a significant cause of stress and anxiety.

### Challenge for prepayment meter users

The vulnerability of households, especially where someone was shielding, was made worse for traditional prepayment meter users who still had to go to the local shop to purchase energy credits - even when top-up emergency credits were available, too many vulnerable households struggled to access energy during the lockdowns. CEP is supporting the campaign to get smart prepayment meters installed that allow remote meter top-ups.



# Living with Covid

## Low income credit meter consumers

A number of funders providing emergency grants during the lockdowns, used prepayment meters as a proxy to identify poorer households. This created a problem, with the exclusion of low income households who use credit meters. CEP were able to address this issue with our work with Cornwall Council on the COVID Winter Fund 2021 (see page 24). However, we identified a major barrier, with the majority of energy suppliers unwilling or unable to accept credits from a third party to the accounts of these clients. This has been identified as a common issue with other energy advice providers and we are looking to identify ways to help suppliers amend their processes.

## Poor Mental Health

Many advice providers and health professionals have identified an increasing incidence of poor mental health as a major outcome of the pandemic. Anxiety, stress and people relying on medication to treat depression are made worse when finances are tight. CEP's response has been to establish a dedicated service working with energy consumers with poor mental health, especially where this is causing barriers to resolve their energy issues.

## Digital exclusion

Cornwall has above the national average of people who don't use the internet. During the lockdowns, many people for the first time started to use tablets and smart phones in order to stay in touch with family and friends, but they can't do much more with their devices; they are certainly unclear and reluctant to use them for paying bills or doing banking online. Many energy companies assume consumers have adequate knowledge to access tariffs or account information, but this is not true for those with minimal digital skills, leaving them excluded. All of CEP's services are designed to ensure as many people as possible can access them, and we continue to explore ways to close the digital divide.



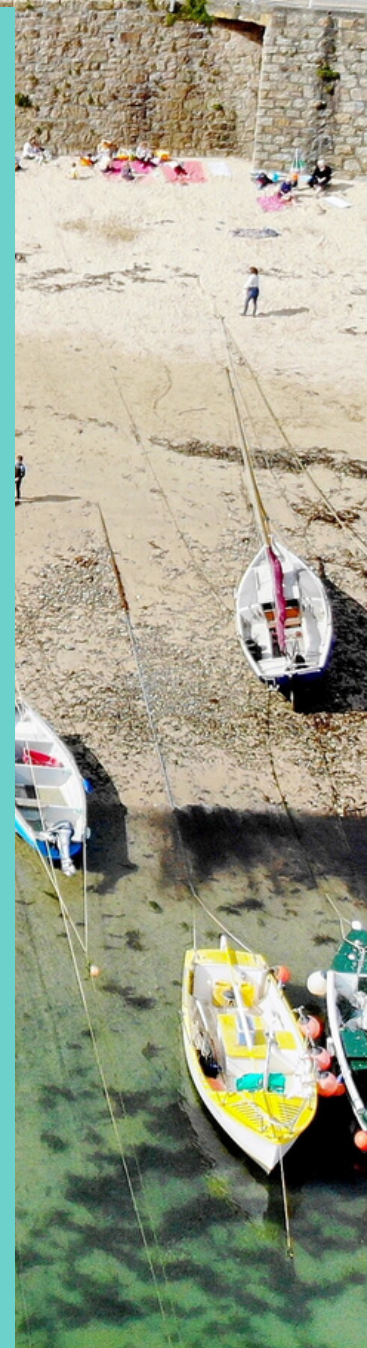


COMMUNITY ENERGY PLUS

# Annual Report and Financial Statements

For the year ended 31 March 2021

## Part 2



COMMUNITY  
ENERGY PLUS

# PUBLIC BENEFIT

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

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

## Related parties

The charity has a wholly owned subsidiary, Community Energy Plus (Trading) Limited; one trustee is also a director of this company. The company was dormant in the year.

## Risk Management

### Trustee responsibility

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

### Risk identification process

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

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

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

### Risk assessment statement

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

## Recruitment and induction of trustees

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

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

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

## Financial information and review of the year

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

## Reserves policy

### Why the charity needs reserves

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

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

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

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

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

### Range of free reserves

Minimum £120,000 / Maximum £300,000

The trustees have set a range of free reserves that it believes it is prudent to operate within.

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

## PUBLIC BENEFIT

### Fundraising performance

In the last year, the charity has done a small amount of raising funds directly from the general public, through our Cornwall Winter Fuel campaign. The majority of its funding is derived from public and private sector bodies for the administration of projects and programmes.

### Investment performance against objectives

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

### Independent Examiner

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

## Statement of Trustees' responsibilities

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

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

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

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

# PUBLIC BENEFIT

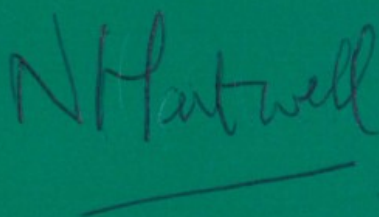
## Statement of disclosure to Examiner

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

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

By order of the Trustees  
35 River Street  
TRURO  
Cornwall  
TR1 2SJ

N Hartwell  
Chairman  
30 September 2021



N HARTWELL  
TRUSTEE

## Independent Examiner's Report to the Trustees of Community Energy Plus (Limited by Guarantee)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 35 to 55.

### Responsibilities and basis of report

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

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

# Community Energy Plus (Limited by Guarantee)

## Independent Examiner's Report to the Trustees of Community Energy Plus (Limited by Guarantee)

### Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the institute of Chartered Accountants in England and Wales which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

RRL LLP

MARK WILLIAMS FCA DChA  
RRL LLP

Peat House  
Newham Road  
TRURO  
TR1 2DP

10/11/2021

# Community Energy Plus (Limited by Guarantee)

## Statement of financial activities (incorporating income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Donations and legacies		16,416	1,175	17,591	92
Charitable activities	4	94,506	506,823	601,329	476,972
Other trading activities	5	-	-	-	500
Investment income	6	9	-	9	13
<b>Total income</b>		110,931	507,998	618,929	477,577
<b>Expenditure on:</b>					
Charitable activities	7	67,674	514,574	582,248	451,455
<b>Total expenditure</b>	9	67,674	514,574	582,248	451,455
<b>Net income/(expenditure) for the year</b>		43,257	(6,576)	36,681	26,122
Transfers		-	-	-	-
<b>Net movement in funds</b>		43,257	(6,576)	36,681	26,122
Total funds brought forward		131,629	30,800	162,429	136,307
<b>Total funds carried forward</b>		174,886	24,224	199,110	162,429

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

All income and expenditure derive from continuing activities.

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

# Community Energy Plus (Limited by Guarantee)

## Balance sheet

As at 31 March 2021

	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	11		6,875		9,375
Investments	12		1		1
<b>Total fixed assets</b>			<b>6,876</b>		<b>9,376</b>
<b>Current assets</b>					
Debtors	14	119,914		138,458	
Cash at bank and in hand		292,728		107,578	
<b>Total current assets</b>		<b>412,642</b>		<b>246,036</b>	
<b>Creditors: amounts falling due within one year</b>	15	<b>(220,408)</b>		<b>(92,983)</b>	
<b>Net current assets</b>			<b>192,234</b>		<b>153,053</b>
<b>Net assets</b>	19		<b>199,110</b>		<b>162,429</b>
<b>Funds of the charity:</b>					
<b>Restricted funds</b>	17		<b>24,224</b>		<b>30,800</b>
<b>Unrestricted funds</b>					
Unrestricted general reserves	18	174,886		131,629	
			<b>174,886</b>		<b>131,629</b>
<b>Total charity funds</b>			<b>199,110</b>		<b>162,429</b>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the financial statements.

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

The financial statements were approved by the Trustees on 3 November 2021

Trustee

Company registration no. 03533571



N HARTWELL

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 1 Accounting policies

#### Charity information

Community Energy Plus (Limited by Guarantee) is a company limited by guarantee incorporated in England and Wales. The registered office is 35 River Street, TRURO, Cornwall, TR1 2SJ.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

## Notes

(forming part of the financial statements)

### 1 Accounting policies (continued)

#### 1.4 Incoming resources

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

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

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

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

Investment income is recognised on a receivable basis.

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

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 1 Accounting policies (continued)

#### 1.5 Resources expended

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

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

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

#### 1.6 Tangible fixed assets

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

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

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

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

#### 1.7 Impairment of fixed assets

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

## Notes

(forming part of the financial statements)

### 1 Accounting policies (continued)

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

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

## Notes

(forming part of the financial statements)

### 1 Accounting policies (continued)

#### 1.9 Financial instruments (continued)

##### Basic financial liabilities

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

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

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

##### Derecognition of financial liabilities

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

#### 1.10 Taxation

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

#### 1.11 Employee benefits

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

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

## Notes

(forming part of the financial statements)

### 1 Accounting policies (continued)

#### 1.12 Pension costs

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

#### 1.13 Operating leases

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

#### 1.14 Cash flow statement

Under Charities SORP (FRS102) the charity is classed as a small charity and is not required to prepare a cash flow statement.

### 2 Critical accounting estimates and judgements

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

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

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

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

	Unrestricted funds £	Restricted funds £	2020 Total funds £
<b>Income from:</b>			
Donations and legacies	92	-	92
Charitable activities	190,913	286,059	476,972
Other trading activities	500	-	500
Investment income	13	-	13
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	191,518	286,059	477,577
	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	166,325	285,130	451,455
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	166,325	285,130	451,455
	<hr/>	<hr/>	<hr/>
<b>Net income for the year</b>	25,193	929	26,122
Transfers	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	25,193	929	26,122
Total funds brought forward	106,436	29,871	136,307
	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	131,629	30,800	162,429
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 4 Income from charitable activities

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Big Energy Saving Network 2020/21	-	11,000	11,000	6,000
Cornwall Council Winter Covid Grant	-	156,980	156,980	-
Centre for Sustainable Energy (CSE) Power Up	1,677	-	1,677	3,115
Community Energy Club	1,445	-	1,445	5,362
Community Energy Switch	1,083	-	1,083	2,645
Community Power Cornwall	24,715	-	24,715	30,413
Cornwall Energy Advice Service	-	74,264	74,264	-
Cornwall New Energy	-	-	-	92,013
Covid Support - Redress	-	15,857	15,857	-
Delivery Team	15,590	-	15,590	2,144
Energy Wise	-	76,760	76,760	109,159
Friends Provident: Low Carbon Community Heat	-	-	-	26,000
Parks Homes Plus	-	38,125	38,125	3,333
PEC\WPD	34,300	-	34,300	28,250
Warm Homes Discount Industry Initiative	-	118,228	118,228	128,246
Warm Wales, Warm & Safe Homes	15,196	-	15,196	26,738
Warm & Well Cornwall	-	-	-	13,321
Warmer Tenants Advice service	-	15,609	15,609	-
Other earned income	500	-	500	233
	<u>94,506</u>	<u>506,823</u>	<u>601,329</u>	<u>476,972</u>

The purpose of each fund is as follows:

Big Energy Saving Network 2020/21: An Energy Champion active over the winter to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

Cornwall Council Covid Winter Grant: Cornwall Council COVID Winter Grant: Providing support over the winter to households experiencing, or at risk of experiencing, poverty, where they are impacted by the ongoing public health emergency and where alternative sources of assistance may be unavailable. Wide range of energy related support was accessed.

Centre for Sustainable Energy (CSE) Power Up: Follow up energy advice home visits for households on Western Power Distribution's Priority Service Register.

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 4 Income from charitable activities (continued)

Community Energy Club: Collective buying mechanism for heating oil customers.

Community Energy Switch: Collective tariff switching for gas and electricity customers.

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

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

Cornwall New Energy: European Regional Development Fund (ERDF) programme providing business assists to develop the understanding and adoption of renewable energy technologies.

COVID Support – Redress: Energy Industry Voluntary Redress COVID-19 Crisis funding, providing top-up vouchers to energy consumers using pre-payment meters, who faced higher energy costs as a result of the lockdown and stay at home regulations.

Delivery Team – Fee income generated from provision of advice services including provision of Energy Performance Certificates for domestic properties.

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

Friends Provident: Low Carbon Community Heat – an attempt to unlock affordable, low carbon heat in a rural community through a community owned district heating network supplied by renewable sourced energy.

Park Homes Plus – This is funded by the Energy Industry Voluntary Redress Scheme and aims to support park home residents to maximise income and reduce energy costs with guidance and energy advice. The project aims to improve thermal comfort levels and increase confidence of residents to keep affordably warm.

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 4 Income from charitable activities (continued)

PEC/WPD: Partnership with Plymouth Energy Community identifying consumers eligible to go on Western Power Distribution's Priority Services Register and delivering in-depth advice.

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

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

Warm & Well Cornwall: Follow up engagement with households receiving first time central heating systems from Cornwall Council and SSE's programme funded by the Warm Homes Fund.

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

Additional note:

Cornwall Community Foundation Surviving Winter and Crisis Funds

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

When these funds are received they are included in the Balance Sheet as a creditor and are paid out as direct grants to beneficiaries against that creditor. They are therefore not included in the statement of financial activities as these funds are not deemed to be part of CEP's own funds.

Income from government grants for the year totalled £291,623 (2020: £141,567).

Included in this is £16,416 re the Coronavirus Job retention scheme, included in donations.

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 5 Other trading activities

	2021 £	2020 £
Consultancy and fees income	-	500

### 6 Investment income

	2021 £	2020 £
Bank interest receivable	9	13

### 7 Charitable expenditure

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Direct project salaries and costs	77,235	514,574	591,809	502,998
Salaries and recruitment	47,792	-	47,792	35,716
Mileage and travel costs	(30)	-	(30)	304
Premises costs	11,361	-	11,361	11,346
Insurance	1,792	-	1,792	1,745
Postage, stationery and consumables	2,432	-	2,432	860
Telephones	2,672	-	2,672	3,185
Computer and IT costs	4,411	-	4,411	4,347
Subscriptions and licences	665	-	665	780
Other office costs	652	-	652	288
Professional and accountancy fees	9,359	-	9,359	7,855
Bank charges	71	-	71	176
Irrecoverable VAT	2,764	-	2,764	5,539
Sundry expenses	208	-	208	50
Governance costs (Note 8)	7,259	-	7,259	7,149
Project overhead absorption	(100,969)	-	(100,969)	(130,883)
	<hr/>	<hr/>	<hr/>	<hr/>
Total charitable expenditure	67,674	514,574	582,248	451,455

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 8 Governance costs

	2021 £	2020 £
Accountancy/Independent Examination	3,100	3,050
Salaries	4,159	4,099
	<u>7,259</u>	<u>7,149</u>

### 9 Total expenditure

	2021 £	2020 £
Total expenditure includes:		
Operating lease rentals	9,750	9,750
Depreciation	2,500	625
	<u>12,250</u>	<u>10,375</u>

	2021 £	2020 £
Staff costs:		
Wages and salaries	262,305	264,384
Social security costs	17,358	19,949
Other pension costs	4,835	5,813
	<u>284,498</u>	<u>290,146</u>

	2021	2020
The average number of full time equivalent persons employed during the year was as follows:	<u>10</u>	<u>11</u>

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

The total remuneration benefits of key management personnel for the year was £56,744 (2020: £55,920).

### Pension Scheme

The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £4,835 (2020: £5,813). There were outstanding contributions of £1,113 (2020: £1,201) at the year end.

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 10 Related party transactions

The trustees who are also directors of the company received no remuneration in the year (2020: £Nil).

### 11 Tangible assets

	Furniture, fittings and equipment £	IT equipment £	Total £
<b>Cost</b>			
Balance at 1 April 2020	3,806	38,848	42,654
Disposals	(2,319)	(27,804)	(30,123)
	-----	-----	-----
Balance at 31 March 2021	1,487	11,044	12,531
	-----	-----	-----
<b>Depreciation</b>			
Balance at 1 April 2020	3,806	29,473	33,279
Charge for the year	-	2,500	2,500
Depreciation eliminated on disposal	(2,319)	(27,804)	(30,123)
	-----	-----	-----
Balance at 31 March 2021	1,487	4,169	5,656
	-----	-----	-----
<b>Net book value</b>			
At 31 March 2021	-	6,875	6,875
	=====	=====	=====
At 31 March 2020	-	9,375	9,375
	=====	=====	=====

### 12 Investments

<b>Investment in subsidiary undertaking at cost:</b>	£
As at 31 March 2021 and 2020	1
	=====

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

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 13 Financial instruments

	2021 £	2020 £
<b>Carrying amount of financial assets</b>		
Equity instruments measured at cost less impairment	71,311	125,957
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	220,408	92,983

### 14 Debtors

	2021 £	2020 £
Trade debtors	71,311	125,957
Prepayments and accrued income	48,603	12,501
	119,914	138,458

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

	2021 £	2020 £
Trade creditors	53,350	26,116
Other creditors including tax and social security	16,883	12,189
Accruals and deferred income (note 16)	150,175	54,678
	220,408	92,983

### 16 Deferred Income

	2021 £	2020 £
<i>Grants received in advance</i>		
Balance at 1 April 2020	25,586	45,668
Amount released to income	(98,188)	(35,587)
Amount deferred in year	183,872	15,505
<b>Balance as at 31 March 2021</b>	<b>111,270</b>	<b>25,586</b>

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 17 Restricted funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Big Energy Saving Network 2020/21	-	11,000	11,000	-	-
Big Lottery Energy Wise	29,295	76,760	99,180	-	6,875
Cornwall Council Winter Covid Grant	-	156,980	147,554	-	9,426
Cornwall Energy Advice Service	-	74,264	69,264	-	5,000
CEP Winter Fuel Campaign	-	1,175	1,179	-	(4)
Covid Support - Redress	-	15,857	15,857	-	-
Park Homes Plus	1,505	38,125	36,630	-	3,000
Warm Homes Discount Industry Initiative	-	118,228	118,228	-	-
Warmer Tenants Advice Service	-	15,609	15,682	-	(73)
	<u>30,800</u>	<u>507,998</u>	<u>514,574</u>		<u>24,224</u>

The purpose of each fund is as follows:

Big Energy Saving Network 2020/21: Champions active over the winter to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

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

Cornwall Council Covid Winter Grant: Cornwall Council COVID Winter Grant: Providing support over the winter to households experiencing, or at risk of experiencing, poverty, where they are impacted by the ongoing public health emergency and where alternative sources of assistance may be unavailable. Wide range of energy related support was accessed.

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

CEP Winter Fuel Campaign: a direct funding campaign seeking supporters to help our work tackling fuel poverty in Cornwall.

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 17 Restricted funds (continued)

COVID Support – Redress: Energy Industry Voluntary Redress COVID-19 Crisis funding, providing top-up vouchers to energy consumers using pre-payment meters, who faced higher energy costs as a result of the lockdown and stay at home regulations.

Park Homes Plus – This is funded by the Energy Industry Voluntary Redress Scheme and aims to support park home residents to maximise income and reduce energy costs with guidance and energy advice. The project aims to improve thermal comfort levels and increase confidence of residents to keep affordably warm.

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

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

#### Prior year Restricted funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Big Energy Saving Network 2017/18	-	6,000	(6,000)	-	-
Big Lottery Energy Wise	19,124	109,160	(98,989)	-	29,295
Friends Provident Foundation	-	26,000	(26,000)	-	-
Park Homes Plus	-	3,333	(1,828)	-	1,505
Warm Homes Discount Industry Initiative	-	128,245	(128,245)	-	-
Warm & Well Cornwall	10,747	13,321	(24,068)	-	-
	<u>29,871</u>	<u>286,059</u>	<u>(285,130)</u>	<u>-</u>	<u>30,800</u>

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 18 Unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
<b>Unrestricted general reserves</b>	<b>131,629</b>	<b>110,931</b>	<b>(67,674)</b>	<b>-</b>	<b>174,886</b>

### Prior year unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
<b>Unrestricted general reserves</b>	<b>106,436</b>	<b>191,518</b>	<b>(166,325)</b>	<b>-</b>	<b>131,629</b>

### 19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2021 are represented by:			
Fixed assets	1	-	1
Net current assets	174,885	242,224	199,109
	<b>174,886</b>	<b>24,224</b>	<b>199,110</b>

### Prior year analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2020 are represented by:			
Fixed assets	1	9,375	9,376
Net current assets	131,588	21,427	153,013
	<b>131,629</b>	<b>30,800</b>	<b>162,389</b>

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 20 Financial commitments

As at 31 March 2021, total annual commitments under non-cancellable operating leases were as follows:

	2021	2020
	£	£
<i>Land and buildings:</i>		
Operating leases which expire:		
In less than one year	9,750	9,750
In one to two years	9,750	9,750
In two to five years	4,875	14,625
	<hr/>	<hr/>
<i>Other:</i>		
Operating leases which expire:		
In less than one year	1,289	1,689
In one to two years	1,289	1,289
In two to five years	-	1,289
	<hr/>	<hr/>

### 21 Capital commitments

Amounts authorised but not contracted for in the financial statements

	2021	2020
	£	£
Acquisition of tangible fixed assets	-	-
	<hr/>	<hr/>

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 22 Subsidiaries

These financial statements are separate charity financial statements for 31 March 2021. The subsidiary financial statements have not been consolidated because the balance sheet and profit & loss account is not material to the group.

Details of the charity's subsidiary at 31 March 2021 are as follows:

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

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

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

### 23 Contingent liability

During the year the trustees agreed a potential redundancy liability position of £20,700 (2020: £17,957) that may occur, depending on the outcome of uncertain future events.

# Community Energy Plus (Limited by Guarantee)

## Detailed income and expenditure account

For the year ended 31 March 2021

		2021		2020
	£	£	£	£
<b>Income from:</b>				
Project income – Grants and funding	568,818		433,559	
Project income - Earned	32,431		43,128	
Other earned income	80		785	
Investment income	9		13	
Donation	17,591		92	
		618,929		477,577
<b>Expenditure on:</b>				
<i>Direct costs</i>				
Project salaries	236,706		254,431	
Other project costs	-		15,912	
Project operating expenses	355,103		232,655	
		(591,809)		(502,998)
		27,120		(25,421)
<i>Overheads</i>				
Salaries and recruitment	47,792		35,716	
Mileage and travel costs	(30)		304	
Premises costs	11,361		11,346	
Insurance	1,792		1,745	
Postage, stationery and consumables	2,432		860	
Telephones	2,672		3,185	
Computer and IT costs	4,411		4,347	
Subscriptions and licences	665		780	
Other office costs	652		288	
Professional and accountancy fees	13,518		11,954	
Independent examination fees	3,100		3,050	
Bank charges	71		176	
Irrecoverable VAT	2,764		5,539	
Bad debts write off	-		-	
Sundries	208		50	
Overheads absorbed in project costs	(100,969)		(130,883)	
		9,561		51,543
<b>Net surplus for the year</b>		<b>36,681</b>		<b>26,122</b>



# We thank you for your ongoing support of Community Energy Plus

## COMMUNITY ENERGY PLUS

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Company registration number 03533571

Charity registration number 1068990



COMMUNITY  
ENERGY PLUS



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COMMUNITY ENERGY PLUS

# Annual Report and Financial Statements

For the year ended 31 March 2021

Part 3



COMMUNITY  
ENERGY PLUS

## Independent Examiner's Report to the Trustees of Community Energy Plus (Limited by Guarantee)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 35 to 55.

### Responsibilities and basis of report

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

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

# Community Energy Plus (Limited by Guarantee)

## Independent Examiner's Report to the Trustees of Community Energy Plus (Limited by Guarantee)

### Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the institute of Chartered Accountants in England and Wales which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

RRL LLP

MARK WILLIAMS FCA DChA  
RRL LLP

Peat House  
Newham Road  
TRURO  
TR1 2DP

10/11/2021



# We thank you for your ongoing support of Community Energy Plus

## COMMUNITY ENERGY PLUS

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