



COMMUNITY ENERGY PLUS

Annual Report and Financial Statements

For the year ended 31 March 2022



COMMUNITY
ENERGY PLUS

The background features a stylized illustration of a coastal town and harbor. On the left, there are rolling green hills and a white house with a brown roof. In the center, a large white circle contains a detailed illustration of a white building with a brown roof, two people standing outside, and a seagull flying. On the right, a harbor scene shows a red boat with a yellow cabin, a white boat, and a small boat in the distance. The sky is light blue with a large white sun or moon.

COMMUNITY ENERGY PLUS (LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the year ended 31 March 2022

Company registration number 03533571

Charity registration number 1068990

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

Main Telephone: 01872 245566

Website: www.cep.org.uk

General enquiries: advice@cep.org.uk

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The trustees are pleased to present their Annual Report for the year ended 31 March 2022, under the Companies Act 2006 together with the audited financial statements for the year and confirm that the latter comply with the requirements of the Act, the Memorandum and Articles of Association and the Charities Statement of Recommended Practice (SORP).

REFERENCE AND ADMINISTRATIVE DETAILS

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

TRUSTEES

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

TRUSTEE	DATE APPOINTED
Neil Hartwell, Chairman	16 December 2010
Howard Richards	21 March 2013
Mark Summers	23 May 2013 (stepped down 1 March 2022)
Justin Butt	2 December 2015
Steven Webb	11 September 2019
Manda Brookman	3 November 2021

No directors have a beneficial interest in the company.

ORGANISATION

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

ADDRESSES

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

Report from the Chair

The popular TV image of Cornwall is a place that is an ideal spot for surfing and second homes, a home from home by the sea. That may be true for those who do not live here all year round.

Living in the more typical Cornish households may entail being off the mains gas network and using bottled gas or oil. Homes can often be built with solid stone or granite walls and poorly insulated. Wages are poor in general and the problems of being able to afford to heat the homes are in many ways more acute here in Cornwall than inner cities.

This isn't new but has been the driver behind our work to help households in Cornwall over the last decade. What is more acute is the unimaginable rise in all energy prices this year. We have barely begun to experience the hardships that this will engender.

Thankfully we have been well placed to distribute what help has been made available - both from Cornwall Council and Energy Supplier Redress funds. This came about because of the excellent reputation of our staff and the quality of the work we have done, and I thank them for their diligence and resolve, especially when dealing with clients who face great hardship. Sadly, there is not enough help, nor hours in the day to address problems, and many will be suffering this year.

We seem to have survived the worst of the pandemic and have come out with new skills in working remotely, and our workforce of helping hands has been able to grow again.

We face very choppy water in terms of how the domestic energy markets will develop and change - gone are the days when savings could simply be made by swapping energy supplier. We have had to withdraw from collective oil purchasing due to the vagaries of that market. We can and do help with the energy costs as they arise, but if we can, we will seek for permanent fixes to fuel poverty by better heating systems and insulating homes, and where possible, help households towards a low-carbon lifestyle. We will continue to work with landlords on joint energy efficiency schemes.

Our finances are a credit to all those who have delivered our various work programmes efficiently. Our reserves are reasonably healthy, but inflation is a major challenge to our cost base, and the demands on our staff and clients. Inflation at the projected levels is not something which this charity has ever had to cope with, so the future is uncertain. We can only hope that this comes back under control by the authorities.

Neil Hartwell

Chair of Trustees

Date: 27 September 2022

Structure, Governance & Management

Governing document

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

Objectives & Aims

Charitable objectives

The objectives of the charity are:

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

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

Objectives & Aims

Aims and intended impact

Based on those broad objectives, the charity aims to:

Help households

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



Help communities

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



Be an information gateway

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



Reduce carbon emissions

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



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

**Help people to use energy better
and to reduce CO₂ emissions**

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

Activities & Achievements 2021-22

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

Practical help means the provision of grants to:

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

Community Energy Plus has continued to contribute to Cornwall's Winter Wellbeing Partnership, a network of public and charitable sector organisations spread across the county. Our advice services have played an important part in this partnership and over the year we received 825 inward referrals from 44 referral partners; of these 34% came from the public sector – departments within Cornwall Council and NHS Cornwall, DWP and JobcentrePlus – while 66% came from voluntary and charity organisations, including 120 referrals from Cornish foodbanks.

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

Our advice team dealt with 12,120 individual calls through our Freephone advice line.

Activities & Achievements 2021-22

During 2021 Community Energy Plus received



825

inward referrals



34%

from the public sector:
departments within

- Cornwall Council
- NHS Cornwall
- DWP
- JobcentrePlus



44

referral partners



66%

from voluntary
and charity organisations



including 120 referrals
from Cornish food banks



66% from voluntary and
charity organisations

120 referrals from
Cornish food banks

34%
from the public sector:
departments within

Activities & Achievements 2021-22

Work with Cornwall Council

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

- **Cornwall Council COVID Winter Fund 21**
- **Local Support Grant Summer 21**
- **Household Support Grant Winter 2021/22**

The purpose of these programmes was to assist households experiencing, or at risk of financial stress, where they were impacted by economic consequences of the pandemic and growing inflationary pressures on household budgets. After checks on need and eligibility, these low-income households have been awarded money towards the costs of their energy bills, including:

- energy supplier payments for clients with credit meters;
- top-up vouchers for prepayment meters;
- purchase of heating oil, LPG, logs, and coal;
- essential repairs and upgrades to broken heating systems;
- other measures to provide emergency heat and help reduce damp and mould, including heated blankets, plug-in oil filled radiators and dehumidifier heaters.

The number of households helped has been significant:

- Cornwall Council COVID Winter Fund 21 (reporting period covers 2020/21 and 2021/22 financial years) supported 766 clients
- Local Support Grant Summer 21, supported 63 clients
- Household Support Grant Winter 2021/22 (up to March 22), supported 786 clients

Activities & Achievements 2021-22

Work with Cornwall Council (cont.)

COVID CEV Welfare Grant

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

49 clients were helped with Shielding Support including significant system repairs and upgrades.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

COVID Support Prepayment Vouchers

The Energy Redress COVID-19 Crisis funding, released by Ofgem, provided top-up vouchers to a total of 618 energy consumers using prepayment meters, who faced higher energy costs because of the lockdown and stay at home regulations. Up to three vouchers were awarded per household for both the supply of electricity and gas.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service

This funded programme provides the backbone of our advice service provision, employing Energy Advisers and Caseworkers, including a specialist funding adviser to source gap funding for clients. 1,288 households were assisted over the course of the year. Our graduated response is tailored to each consumer's needs:

01.

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

02.

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

03.

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



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.

- 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.

- 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

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service (cont.)

04.

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

05.

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

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service - Case Studies

Case Study 1

Mrs K, aged 78 contacted us in the first week of December when her LPG boiler had broken down and couldn't be repaired. She called our Freephone advice line as she had been diagnosed with terminal cancer and as a widow on a low fixed income, she could not afford a replacement boiler.



Given Mrs K's vulnerability and the urgency of her situation, our energy adviser Karen completed an application form over the phone for Mrs K to access a grant available to Clinically Extremely Vulnerable (CEV) people in Cornwall – this was through a government fund administered on behalf of Cornwall Council by Community Energy Plus. As Mrs K was comfortable using email, Karen was able to use this to quickly verify that all the information on the form was correct and obtain a form of ID to support the application.

Karen was able to verify her CEV status via the project lead at Cornwall Council the next day. A quote was received from a local heating engineer and within a week of her initial call Mrs K was relieved to have her new fully-funded boiler installed.

Despite her illness, Mrs K has a positive outlook on life, having beaten cancer twice before. Karen checked that she is receiving the benefits which she is entitled to and managing to live independently. Karen also registered her details on Western Power Distribution's Priority Service Register.

Mrs K called Karen to thank her for her help and to praise the service provided by the heating engineer who came to her assistance at such short notice.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service - Case Studies (cont.)

Case Study 2

'Stacey' contacted us after receiving an unexpected gas bill from her energy supplier, despite only having a meter fitted in advance of a first-time central heating system.

Unfortunately, her supplier had assumed that the installation was complete and had billed accordingly for the assumed usage and the daily standing charge. Lacking the confidence to be able to deal with this issue on her own, Stacey reached out for our help and was supported by our adviser Fergus to resolve the issue.

After several 3-way calls to her energy supplier and emails of photographic evidence of a zero reading on the meter, Stacey was relieved that the £315 debt on her account was cancelled. Fergus agreed to provide a tariff comparison for Stacey once the new heating system had been installed to ensure that she was not paying more than she needed to on her energy bills. He also advised her to apply for the Warm Home Discount and a temporary Priority Service registration was made, as there was a baby living in the property.



Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Cornwall Energy Advice Service - Case Studies (cont.)

Case Study 3

'Courtney' was referred to us by Cornwall Council Together for Families in May. She lives in a social housing flat in North Cornwall with old night storage heaters which were inadequately meeting the needs of her young family. With her consent, our energy adviser Hugh contacted her housing provider to enquire about the possibility of a heating upgrade and consequently, she had an Air Source Heat Pump central heating system installed.



Courtney was struggling with the cost of topping-up her prepay meter and was in her emergency credit, so a top-up voucher was provided through the Covid-19 Crisis Fund. Tips on saving energy were discussed and she was advised to apply for the Warm Home Discount from Utilita in the summer, or to consider switching to another supplier before mid-July to improve the likelihood of making a successful Warm Home Discount claim.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Park Homes Plus

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

Funded by Energy Redress, the Park Homes Plus project ran from March 2020 to February 2022 and aimed to provide practical support and advice to residents to maximise their income and reduce their energy costs. The project also aimed to improve thermal comfort levels and increase the confidence of residents to keep themselves affordably warm.

Most park homes in Cornwall rely on either LPG or electric storage heaters for heating, so we were very pleased to link this project to other work Cornwall Council enabled through the Warm Homes Fund, the result of which was two sites have been connected to the main gas network. Our Park Homes Plus Adviser worked with 84 residents at the two sites and helped them through the process of getting mains gas connections installed to their homes and new boilers and cookers fitted.



The image shows the cover of a brochure titled "Affordable Warmth" with the subtitle "ADVICE FOR PARK HOME RESIDENTS IN CORNWALL". The cover features a photograph of a park home. At the top right, it says "SUMMER 2021". Below the photo, there are three green boxes with white text: "FUNDING OPTIONS", "BOOST YOUR INCOME", and "SUPPORT & INFORMATION". At the bottom, there are contact details: a phone icon for "Freephone 0800 954 1956", an email icon for "advice@cep.org.uk", and a house icon for "www.cep.org.uk". On the right side, there is a logo for "COMMUNITY ENERGY PLUS".

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Park Homes Plus (cont.)

From gathering initial expressions of interest from residents, to commissioning of the new equipment took many months of liaison between residents, Cornwall Council, and the site owners to achieve these outcomes, and we are appreciative that the support of the Energy Redress programme allowed us to provide this extended period of support.

The Park Homes Plus project reached its conclusion at the end of February. While much of the face-to-face delivery was impacted by the restrictions of the pandemic, we are proud of what we have achieved. 84 residents at two park homes sites in Cornwall can enjoy the benefits of no longer relying on expensive bottled LPG heating. We have given phone advice to 570 park home residents and our 'Affordable Warmth advice guide' leaves a legacy for the project which extends beyond Cornwall – we have received several calls from park home residents living in other parts of the country who have accessed the guide online and we have signposted them to their local authorities for further information about energy efficiency schemes in their area.

Projects funded by The Energy Industry Voluntary Redress Scheme

Projects funded by The Energy Industry Voluntary Redress Scheme

Park Homes Plus - Case Studies

Case Study 1

Christine, from central Cornwall called us after receiving a copy of our Affordable Warmth Guide for Park Home Residents in Cornwall. The 76-year-old lady lives on her own and receives pension guaranteed credit. We calculated that her residual income after housing and energy costs were just £7,000 a year. Her boiler was 20 years old and very inefficient, and she was worried that it was likely to fail during the coming winter and due to her very low income, she would not be able to afford to replace it, as she could only afford to contribute £500 towards the cost of the installation of a new LPG boiler.



Over the summer, Community Energy Plus administered the energy strand of Cornwall's COVID Local Support Grant on behalf of Cornwall Council and we assisted Christine to apply for a grant and access a quote for a replacement boiler from a local installer. Her application was successful and in September she was granted £2,285 towards the boiler replacement.

Christine was relieved that she didn't have to worry about her boiler breaking down in the winter and found the advice guide we provided to be useful. We have registered her with Western Power Distribution's Priority Service Register and helped her to apply for the Park Home Warm Home Discount scheme with Charis.

Projects funded by The Energy Industry Voluntary Redress Scheme

Projects funded by The Energy Industry Voluntary Redress Scheme

Park Homes Plus - Case Studies

Case Study 2

When Mrs W contacted us, she and her husband had been without heating and hot water for four months. She disclosed she was struggling with personal hygiene because of this. Mrs W in receipt of ESA and PIP and had no savings. On initial contact, Mrs W claimed they did not understand the questions being asked nor the PHP advice being offered. It was at this point that Mr W became the main contact.



After several long phone calls with Mr W with help provided remotely to apply for funds from project partners, we were able to arrange for the replacement of the broken oil boiler with an LPG boiler, together with a solid concrete base for the LPG cylinders to sit on, funded by Covid Winter Fund, Cornwall Council's Crisis & Care Fund and Cornwall Council's Warm Home Discount Industry Initiative Project. The main reason for the fuel switch was that the clients were unable to afford to pay upfront costs for heating oil and the oil tank was broken and needed replacing which the clients could simply not afford. Mr W stated that it would be more manageable for them to budget for the cost of LPG cylinders.

Utilising Cornwall Council's Covid Winter Fund, we also arranged for a £196 payment to be made to the clients' site owner for electricity and also provided a carbon monoxide alarm. The couple are now warm and safe in their park home and have a head start on their energy costs for the next few months.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Warmer Tenants Advice Service

This 18-month pilot service provided targeted energy advice to tenants in the private rental sector and to their landlords. Fuel poverty remains very high within this type of housing provision, with several additional factors driving the lack of energy efficiency in the sector. Our specialist adviser has often met challenges with tenants who are fearful of upsetting their landlord despite living in very damp or cold conditions – fear of eviction or of rental charges being increased beyond the ability to pay because of an intervention – which makes them reluctant to request action.

Our service has focused support to the many landlords who are ‘accidental’, rather than to those letting as a business. These are people who have inherited a property, or have one or two properties available to rent, but are often unaware of the regulations they must comply with, particularly the Minimum Energy Efficiency Standard (MEES). Typically, these landlords have limited incomes and so need help to upgrade their properties where there is a shortage of relevant grant funding.

With her experience working with landlords and tenants, our specialist adviser, who is CEP's in-house Domestic Energy Adviser, has developed a partnership with the Private Sector Housing team at Cornwall Council. This team have secured funding to develop work to get higher levels of compliance with the MEES.



COMMUNITY ENERGY PLUS A Simple Guide for Landlords

Warm Homes for Happy Tenants

0800 954 1956 www.cep.org.uk

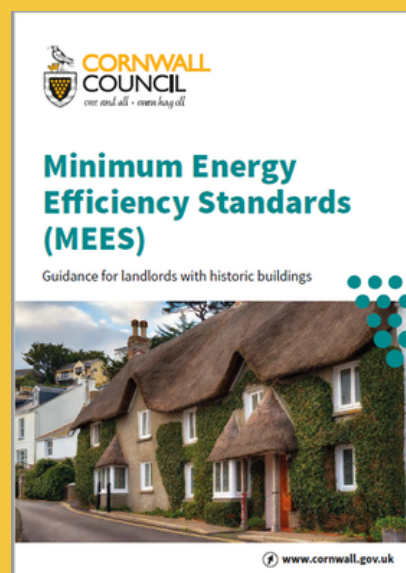
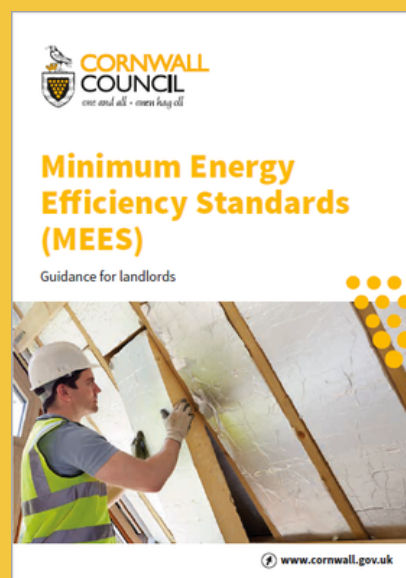
Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Warmer Tenants Advice Service (cont.)

All domestic rental properties must be rated as at least EPC E, or register a valid exemption once works have been done and still below this rating; unfortunately, we still see lots of rental properties across Cornwall that are EPC F or G. Our partnership with Cornwall Council has led to work where the Council identify non-compliant properties and write to the landlord to advise they need to improve their properties. They are then directed to our adviser to provide advice and guidance.

From this partnership, two advice guides have been produced to provide further help to landlords; although written to support landlords in Cornwall, these guides are being used elsewhere in the country as there is a lack of clear advice for landlords.



Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Warmer Tenants Advice Service - outcomes from the project



344 households
reached with advice



80 properties surveyed



24 properties
with planned improvements
(to be completed after project end)



128 tenants
referred to other CEP schemes
for support



163 landlords
were given MEES guidance
and advice on improvements



21 EPCs
with improved ratings lodged



244 'nudging' letters
sent from Cornwall Council to
landlords potentially in breach
of MEES leading to 68 approaches
to CEP for assistance

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Warmer Tenants Advice Service - Case Study

Case Study

A landlord who had been contacted by the Council with regards their EPC rating of F called our Adviser for help. The house was built in 1910 with solid walls and is off the mains gas grid. The heating system had previously been storage heaters, but currently there was central heating using a Worcester Greenstar 28i junior condensing combi boiler using bottled LPG. This was an expensive solution for tenants and they had complained of the cold, as many of the habitable rooms did not have radiators.



A survey was carried out, and although the original lodged EPC showed a score of F37, after the survey it scored F29. This was due to the change from storage heaters to bottled LPG plus only 50% of house had heating. All radiators were in corridors, none in living rooms and bedrooms. There had been some newly installed double glazing, but this only gained a single point on the EPC.

Options that were considered were an air source heat pump, new storage heaters and upgrading current system to bulk LPG. There was space at the back of the house to accommodate a bulk LPG tank. After a lot of research, both ground source and air source heat pumps were considered too expensive, and in discussion with the landlord, it was decided keeping the central heating was best option, and a bulk LPG tank and additional radiators were installed.

The initial survey was carried out in June 2021. The landlord contacted us in December to say work had been carried out and a re-visit was to be arranged in January 2022 to lodge the new EPC.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Service

Our new advice service was launched in May 2021, funded by the newEnergy Redress Scheme aimed at promoting decarbonisation. The service has been established to provide advice and guidance to homeowners who want to make the transition to low carbon technologies. We are aware that there is the need for a lot of education around the technologies that will help households reduce their carbon emissions and so the project seeks to build understanding and confidence that the right decisions can be made in the right order. The Sustainable Homes Advice team are providing in-home surveys that walk through the options for a range of technologies such as heat pumps, domestic battery and heat storage, and solar PV.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Sustainable Homes Advice Service - Case Study

Case Study

Mr S owns a large solid walled house built in the 1840s, that is Grade II listed and in a conservation area. He is aware that his house is inefficient and the mains gas boiler needs replacing. He was concerned that he wouldn't be able to replace his gas boiler due to government legislation and that he might need to spend very large amounts of money on insulation and a low carbon heating system, without the knowledge to know what is available, what would work or what is possible in a listed building. He also generally wants to reduce his carbon footprint as well as energy costs and got in contact with the Sustainable Homes Advice Service to find out what he could do.



A home visit was arranged, and this identified the main improvements that he could do in his present situation. These included:

- replacing his existing gas boiler;
- installing thermostatic heating controls;
- increasing the level of loft insulation in the pitched roof section of his house; and
- investigating installing solar PV panels on the roof of his garage.

The current boiler is around twenty years old and BRE data indicates it has a 65% efficiency. Based on his current energy use and the addition of thermostatic controls, an upgrade to a high efficiency boiler could save him £340 per year and 1.6 tonnes of CO₂ per year. Mr S was satisfied with this outcome, and it has given him the confidence to make investments in his heating system that he wouldn't have had before and is now actively investigating the measures above with CEP support.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health

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

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health - Case Studies

Case Study 1

Mrs O contacted CEP early in September as her immersion heater had stopped working, limiting her access to hot water. The client lived alone with no friends or relatives close by. At the age of 75, she has developed an inner ear problem which impacts her balance, making carrying kettles of hot water around the house very dangerous. Mrs O was in receipt of pension guaranteed credit and could not afford the call out charge to get a plumber to look at the immersion heater. The project was able to provide the funds to get Mrs O's hot water system repaired.



Her heating system consisted of a log burner and portable electric heaters which she was finding difficult to fund. A heated throw was ordered to provide localised and affordable heat, and an application to the Cornwall Council First Time Central Heating project was made. As this may take a while to be processed and organised, Mrs O will be on our records if any winter funds become available which might be able to assist with fuel costs. Her energy supplier does not offer the Warm Home Discount. We confirmed that she is receiving all the benefits possible and added her to the Priority Service Register.

Mrs O was suffering with Long Covid and so was been feeling very overwhelmed with dealing with an energy dispute. She was getting assistance from the Extra Help Team at Citizens Advice Cornwall but became very anxious by the slow progress being made. She submitted a formal complaint with British Gas over a dispute related to her final bill but was finding it hard to deal with the contact from British Gas. We are now in the process of communicating with British Gas on behalf of Mrs O and are aiming to resolve the dispute soon.

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health - Case Studies (cont.)

Case Study 2

Ms D first contacted CEP as she was needing assistance with heating costs and staying warm. She is a burns survivor and so is more susceptible to feeling the cold, walking around her flat in coats and with hot water bottles to stay warm. A heated throw was ordered to provide some localised and affordable heat. In order to address her difficulty in paying for bills, a referral to South West Water was made to help with her water debt, and a top up voucher was provided for her electric.



Ms D mentioned how overwhelmed and isolated she was feeling, resulting in her spending most of her time alone in her flat in the cold. We organised for Megan, our caseworker working with Cornwall Mind, to have a chat with her to see if the project would be suitable. When Megan made initial contact with Ms D, she discussed her constant struggle with PTSD, and how her coping mechanism is to isolate herself for long periods of time within her unsuitably cold rental property. Ms D expressed that it's hard for her to talk about these issues, but with time and by gaining her trust by listening without judgement, she revealed she also struggles with an eating disorder.

Continued overleaf...

Activities & Achievements 2021-22

Projects funded by The Energy Industry Voluntary Redress Scheme

Positive Mental Health - Case Studies (cont.)

Case Study 2 (cont.)

We created a Recovery Action Plan (RAP) together including goals such as getting eating disorder support and sea swimming, recognising ways to improve her wellbeing, ultimately her self-love and self-confidence. Ms D was keen to engage in all signposting and opportunities Megan offered, but equally was still struggling and in August Ms D stopped engagement. Fortunately, we had made a referral to The Recovery College (among other referrals and signposting) which Ms D engaged well with and felt a strong benefit from, planning to complete all courses on offer. Mrs D did get overwhelmed by the number of referrals available to her, and so we helped set up a routine, with the aid of using a calendar.

Using a Warwick-Edinburgh scale and a General Anxiety Disorder scale, the improvement of Ms D's mental wellbeing is fantastic and her gratitude for that is motivating her, reducing her feelings of being overwhelmed significantly. We are hoping that this increase in mental wellbeing will encourage Mrs D to become more organised with her household bills and improve her budgeting skills. We will remain in contact to monitor the progress of her mental wellbeing and to offer any further energy-related assistance.

Other Projects

Cornwall Community Foundation Surviving Winter and Crisis Funds

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



Furniss Charity, Truro City Council

On behalf of Truro City Council, we distributed fuel assistance to residents living in the city, from referrals made by local councillors. Originally, the Furniss Charity, established by the creator of the famous Cornish Fairings spiced biscuits, funded the supply of coal over the winter to vulnerable residents living in Truro.

The City Council now manages this fund, and with CEP's involvement, we have been able to supply beneficiaries with a low CO₂ smokeless coal substitute, as well as providing advice on energy costs, and links to our other programmes. Our hope through this partnership with the City Council is that the households who have received help by the Furniss Charity will get support to transition to low carbon heating technologies.



Other Projects

Warm Homes Discount Industry Initiative

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

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

Between April 2021 and March 2022, 200 clients were supported with in-depth advice through this project. £102,316 was also spent delivering much needed capital measures such as heating repairs, servicing and upgrades, insulation, draught-proofing, heated throws and LEDs.

Warm Wales - Healthy Homes, Healthy People (HHHP)

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

Our Community Energy Champion is also able to provide free carbon monoxide alarms to qualifying households and will make referrals for the installation of free smoke alarms and home fire safety checks by Cornwall Fire & Rescue Service.



Other Projects

WPD Priority Services Register – Telephone support and home visits

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

We also take referrals from the Centre for Sustainable Energy who provide follow up energy advice to households recently put on the Priority Service Register, and we work with them to carry out home visits for those identified as needing more in-depth support.



Other Projects

Net Zero Community

Western Power Distribution (WPD) awarded funding for an 18-month project as part of their Network Innovation Allowance for a partnership project led by Wadebridge Renewable Energy Network (WREN).

WPD are looking to test innovative ideas with communities to help ensure no one is left behind in the transition to a smarter, decarbonised network. The project is looking at what would need to be done to assist the transition of the Wadebridge and Padstow Community Network area, an area with approximately 13,000 homes, including the well-known holiday destinations of Port Isaac, Rock and Padstow. Padstow and Wadebridge are the major settlements surrounded by a number of dispersed communities in a rural setting on the north Cornwall coast; typical of much of Cornwall, only half the homes are connected to the mains gas network and so are reliant on more carbon-intensive fuels like heating oil.

While government strategies have assumed most rural housing will shift to electrified heating solutions (primarily heat pumps), the mass roll-out of these technologies creates challenges to the supply grid managed by WPD, especially at points of peak demand.

The Net Zero Community (NZCom) project is looking to better understand how the needs of WPD's vulnerable customers will change in the future, creating novel ways to support a whole community through the transition to net zero and to understand the role community energy groups can play. The collaboration led by WREN, includes academics from University of Exeter, a Cornwall-based energy consultancy Planet A, and CEP. The decarbonisation of domestic heating forms a major challenge for this project.

CEP's involvement in the project is to apply our experience and knowledge of more vulnerable energy consumers, and in the proposals of how a community starts to transition to low carbon solutions, to better understand why vulnerable households are at risk of getting 'left behind'. We are also using our knowledge from supporting various community energy groups, to shape business models that local groups can start to lead in their own communities.



PUBLIC BENEFIT

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

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

Related parties

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

Risk Management

Trustee responsibility

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

Risk identification process

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

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

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

Risk assessment statement

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

PUBLIC BENEFIT

Recruitment and induction of trustees

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

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

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

Financial information and review of the year

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

PUBLIC BENEFIT

Reserves policy

Why the charity needs reserves:

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

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

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

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

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

Range of free reserves:

Minimum £120,000 / Maximum £300,000

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

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

PUBLIC BENEFIT

Fundraising performance

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

Investment performance against objectives

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

Auditors

RRL LLP were appointed as auditors and a resolution proposing RRL LLP be reappointed as auditors of the company will be put to the Annual General Meeting.

PUBLIC BENEFIT

Statement of Trustees' responsibilities

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

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

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

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

PUBLIC BENEFIT

Statement of disclosure to Auditor

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

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

In approving the Trustees' Annual Report, we also approve the Strategic report included therein, in our capacity as company directors.

By order of the Trustees



N Hartwell
Chair of Trustees
10 November 2022

35 River Street
TRURO
Cornwall
TR1 2SJ

Community Energy Plus (Limited by Guarantee)

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

We have audited the financial statements of Community Energy Plus (Limited by Guarantee) for the year ended 31 March 2022 which comprise of the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

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

Community Energy Plus (Limited by Guarantee)

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

The impact of macro-economic uncertainties on our audit

Our audit of the financial statements requires us to obtain an understanding of all relevant uncertainties, including those arising as a consequence of the effects of macro-economic uncertainties such as Covid-19 and Brexit. All audits assess and challenge the reasonableness of estimates made by the directors and the related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of the future economic environment and the company's future prospects and performance.

Covid-19 and Brexit are amongst the most significant economic events currently faced by the UK, and at the date of this report their effects are subject to unprecedented levels of uncertainty, with the full range of possible outcomes and their impacts unknown. We applied a standardised firm-wide approach in response to these uncertainties when assessing the company's future prospects and performance. However, no audit should be expected to predict the unknowable factors or all possible future implications for a company associated with these particular events.

Community Energy Plus (Limited by Guarantee)

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Conclusions relating to going concern

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

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

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

In our evaluation of the directors' conclusion, we considered the risks associated with the company's business, including effects arising from macro-economic uncertainties such as Covid-19 and Brexit. We analysed how those risks might affect the company's financial resources or ability to continue operations over the period of at least twelve months from the date when the financial statements are authorised for issue. In accordance with the above, we have nothing to report in these respects.

Community Energy Plus (Limited by Guarantee)

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Community Energy Plus (Limited by Guarantee)

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

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

Community Energy Plus (Limited by Guarantee)

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 42, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Community Energy Plus (Limited by Guarantee)

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

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

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

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

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

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

Community Energy Plus (Limited by Guarantee)

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

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

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

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

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

Community Energy Plus (Limited by Guarantee)

Independent Auditor's Report to the members of Community Energy Plus (Limited by Guarantee)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Williams FCA DChA (Senior Statutory Auditor)

For and on behalf of RRL LLP

Chartered Accountants

Statutory Auditors

Peat House

Newham Road

TRURO

TR1 2DP

10 November 2022

Community Energy Plus (Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Donations and legacies		-	-	-	17,591
Charitable activities	4	105,059	1,147,237	1,252,296	601,329
Other trading activities	5	-	-	-	-
Investment income	6	2	-	2	9
Total income		105,061	1,147,237	1,252,298	618,929
Expenditure on:					
Charitable activities	7	(3,243)	1,108,651	1,105,408	582,248
Total expenditure	9	(3,243)	1,108,651	1,105,408	582,248
Net income for the year		108,304	38,586	146,890	36,681
Transfers		-	-	-	-
Net movement in funds		108,304	38,586	146,890	36,681
Total funds brought forward		174,886	24,224	199,110	162,429
Total funds carried forward		283,190	62,810	346,000	199,110

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

All income and expenditure derive from continuing activities.

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

Community Energy Plus (Limited by Guarantee)

Balance sheet

As at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	11		4,375		6,875
Investments	12		1		1
			<hr/>		<hr/>
Total fixed assets			4,376		6,876
Current assets					
Debtors	14	286,752		119,914	
Cash at bank and in hand		452,829		292,728	
		<hr/>		<hr/>	
Total current assets		739,581		412,642	
Creditors: amounts falling due within one year					
	15	(397,957)		(220,408)	
		<hr/>		<hr/>	
Net current assets			341,624		192,234
			<hr/>		<hr/>
Net assets	19		346,000		199,110
			<hr/> <hr/>		<hr/> <hr/>
Funds of the charity:					
Restricted funds	17		62,810		24,224
Unrestricted funds					
Unrestricted general reserves	18	283,190		174,886	
		<hr/>		<hr/>	
			283,190		174,886
			<hr/>		<hr/>
Total charity funds			346,000		199,110
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 10 November 2022



N Hartwell
Trustee

Company registration no. 03533571

Community Energy Plus (Limited by Guarantee)

Cash flow statement

As at 31 March 2022

	<i>Notes</i>	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	22	160,101	185,150
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		160,101	185,150
Cash and cash equivalents at 1 April 2021		292,728	107,578
		<u> </u>	<u> </u>
Cash and cash equivalents at 31 March 2022		452,829	292,728
		<u> </u>	<u> </u>

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.

Community Energy Plus (Limited by Guarantee)

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).

Community Energy Plus (Limited by Guarantee)

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.

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Taxation

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

1.11 Employee benefits

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

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

Notes

(forming part of the financial statements)

1 Accounting policies (continued)

1.12 Pension costs

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

1.13 Operating leases

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

2 Critical accounting estimates and judgements

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

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

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 £	2021 Total funds £
Income from:			
Donations and legacies	16,416	1,175	17,591
Charitable activities	94,506	506,823	601,329
Other trading activities	-	-	-
Investment income	9	-	9
	<hr/>	<hr/>	<hr/>
Total income	110,931	507,998	618,929
	<hr/>	<hr/>	<hr/>
Expenditure on:			
Charitable activities	67,674	514,574	582,248
	<hr/>	<hr/>	<hr/>
Total expenditure	67,674	514,574	582,248
	<hr/>	<hr/>	<hr/>
Net income/(expenditure) for the year	43,257	(6,576)	36,681
Transfers	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	43,257	(6,576)	36,681
Total funds brought forward	131,629	30,800	162,429
	<hr/>	<hr/>	<hr/>
Total funds carried forward	174,886	24,224	199,110
	<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	2022 Total	2021 Total
	£	£	£	£
Big Energy Saving Network	-	15,500	15,500	11,000
Centre for Sustainable Energy (CSE) Power Up	1,605	-	1,605	1,677
CEP Winter Fuel Campaign	-	2,216	2,216	-
Cornwall Council Household Support Grant	-	259,723	259,723	-
Cornwall Council MEES Compliance	-	24,985	24,985	-
Cornwall Council Shielding Support 20-21	18,000	-	18,000	-
Cornwall Council Winter Covid Grant	-	109,020	109,020	156,980
Cornwall Energy Advice Service	-	149,094	149,094	74,264
Community Energy Club	2,330	-	2,330	1,445
Community Energy Switch	997	-	997	1,083
Cornwall Local Support Grant	-	92,630	92,630	-
Community Power Cornwall	7,285	-	7,285	24,715
Covid CEV Welfare Grant	-	134,543	134,543	-
Covid Support - redress	-	65,703	65,703	15,857
Delivery Team	-	-	-	15,590
Energy Wise	-	-	-	76,760
Net Zero WREN	18,160	-	18,160	-
Parks Homes Plus	-	42,362	42,362	38,125
PEC\WPD	28,750	-	28,750	34,300
Positive Mental Health Advice	-	115,839	115,839	-
Sustainable Homes Advice Service	-	55,808	55,808	-
Warm Homes Discount Industry Initiative	-	43,779	43,779	118,228
Warm Wales, Warm & Safe Homes	21,682	-	21,682	15,196
Warmer Tenants Advice service	-	36,035	36,035	15,609
Other earned income	6,250	-	6,250	500
	<u>105,059</u>	<u>1,147,237</u>	<u>1,252,296</u>	<u>601,329</u>

The purpose of each fund is as follows:

Big Energy Saving Network 2021/22: Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

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

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

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

Cornwall Council Household Support Grant 2021/22: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

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

Cornwall Council Shielding Support 2020-21: Advice and grants made to households with someone who was asked to shield during the pandemic.

Cornwall Council Covid Winter Grant 2021: Providing support in the first half of 2021 to households experiencing, or at risk of experiencing, poverty, where they are impacted by the ongoing public health emergency and where alternative sources of assistance may be unavailable. Wide range of energy related support was accessed.

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

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

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

Cornwall Local Support Grant: (Summer 2021) Funded by Cornwall Council, grants for upgrades to heating systems

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

COVID CEP Welfare Grant: A range of support for households with a member classed as Clinically Extremely Vulnerable (CEV), previously described as shielding; support includes grants for help with heating costs and upgrades and repairs to heating systems.

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

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

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

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

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

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

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

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

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

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

4 Income from charitable activities (continued)

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

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

Additional note:

Cornwall Community Foundation Surviving Winter and Crisis Funds

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

Furniss Charity, Truro City Council

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

Income from government grants for the year totalled £682,681 (2021: £291,623). Included in this is £Nil re the Coronavirus Job retention scheme, included in donations.

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

5 Other trading activities

	2022 £	2021 £
Consultancy and fees income	-	-
	<u> </u>	<u> </u>

6 Investment income

	2022 £	2021 £
Bank interest receivable	2	9
	<u> </u>	<u> </u>

7 Charitable expenditure

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Direct project salaries and costs	85,417	1,108,651	1,194,068	591,809
Salaries and recruitment	18,631	-	18,631	47,792
Mileage and travel costs	41	-	41	(30)
Premises costs	11,727	-	11,727	11,361
Insurance	2,579	-	2,578	1,792
Postage, stationery and consumables	2,550	-	2,550	2,432
Telephones	2,767	-	2,767	2,672
Computer and IT costs	13,418	-	13,418	4,411
Subscriptions and licences	492	-	492	665
Other office costs	589	-	589	652
Professional and accountancy fees	13,700	-	13,700	9,359
Bank charges	174	-	174	71
Bad debts written off	6,200	-	6,200	-
Irrecoverable VAT	4,570	-	4,570	2,764
Sundry expenses	25	-	25	208
Governance costs (Note 8)	7,357	-	7,357	7,259
Project overhead absorption	(173,480)	-	(173,480)	(100,969)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total charitable expenditure	(3,243)	1,108,651	1,105,408	582,248
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

8 Governance costs

	2022 £	2021 £
Accountancy/Audit	3,100	3,100
Salaries	4,257	4,159
	<u>7,357</u>	<u>7,259</u>

9 Total expenditure

	2022 £	2021 £
Total expenditure includes:		
Operating lease rentals	9,750	9,750
Depreciation	2,500	2,500
	<u>12,250</u>	<u>12,250</u>
Staff costs:		
Wages and salaries	336,667	262,305
Social security costs	23,919	17,358
Other pension costs	5,931	4,835
	<u>366,517</u>	<u>284,498</u>
	<u>16</u>	<u>10</u>

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

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

The total remuneration benefits of key management personnel for the year was £58,068 (2021: £56,744).

Pension Scheme

The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £5,931 (2021: £4,835). There were outstanding contributions of £1,634 (2021: £1,113) at the year end.

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 (2021: £Nil).

11 Tangible assets

	Furniture, fittings and equipment £	IT equipment £	Total £
Cost			
Balance at 1 April 2021 and 31 March 2022	1,487	11,044	12,531
Depreciation			
Balance at 1 April 2021	1,487	4,169	5,656
Charge for the year	-	2,500	2,500
Balance at 31 March 2022	1,487	6,669	8,156
Net book value			
At 31 March 2022	-	4,375	4,375
At 31 March 2021	-	6,875	6,875

12 Investments

Investment in subsidiary undertaking at cost:	£
As at 31 March 2022 and 2021	1

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

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

13 Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Equity instruments measured at cost less impairment	132,746	71,311
Carrying amount of financial liabilities		
Measured at amortised cost	397,957	220,408

14 Debtors

	2022 £	2021 £
Trade debtors	132,746	71,311
Prepayments and accrued income	154,006	48,603
	286,752	119,914

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,775	53,350
Other creditors including tax and social security	11,584	16,883
Accruals and deferred income (note 16)	381,598	150,175
	397,957	220,408

16 Deferred Income

	2022 £	2021 £
<i>Grants received in advance</i>		
Balance at 1 April 2021	111,270	25,586
Amount released to income	(473,608)	(98,188)
Amount deferred in year	733,150	183,872
	370,812	111,270

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	-	15,500	15,500	-	-
Big Lottery Energy Wise	6,875	-	2,500	-	4,375
Cornwall Council Household Support	-	259,723	235,177	-	24,546
Cornwall Council MEES Compliance	-	24,985	24,985	-	-
Cornwall Council Winter Covid Grant	9,426	109,020	118,446	-	-
Cornwall Energy Advice Service	5,000	149,094	154,094	-	-
Cornwall Local Support Grant	-	92,630	83,423	-	9,207
CEP Winter Fuel Campaign	(4)	2,216	2,212	-	-
Covid CEV Welfare Grant	-	134,543	134,543	-	-
Covid Support – redress	-	65,703	65,703	-	-
Park Homes Plus	3,000	42,362	45,362	-	-
Positive Mental Health Advice	-	115,839	115,839	-	-
Sustainable Homes Advice Service	-	55,806	55,806	-	-
Warm Homes Discount Industry	-	43,780	19,098	-	24,682
Warmer Tenants Advice Service	(73)	36,036	35,963	-	-
	<u>24,224</u>	<u>1,147,237</u>	<u>1,108,651</u>	<u>-</u>	<u>62,810</u>

The purpose of each fund is as follows:

Big Energy Saving Network 2021/22: Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

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

Cornwall Council Covid Winter Grant 2021: Providing support in the first half of 2021 to households experiencing, or at risk of experiencing, poverty, where they are impacted by the ongoing public health emergency and where alternative sources of assistance may be unavailable. Wide range of energy related support was accessed.

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

17 Restricted funds (continued)

Cornwall Council Household Support Grant 2021/22: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

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

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

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

Cornwall Local Support Grant: (Summer 2021) Funded by Cornwall Council, grants for upgrades to heating systems

COVID CEV Welfare Grant: A range of support for households with a member classed as Clinically Extremely Vulnerable (CEV), previously described as shielding; support includes grants for help with heating costs and upgrades and repairs to heating systems.

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

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

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

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

17 Restricted funds (continued)

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

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

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

17 Restricted funds (continued) - prior year

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

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

18 Unrestricted funds

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	174,886	105,061	3,243	-	283,190
Prior year unrestricted funds					
	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	131,629	110,931	(67,674)	-	174,886

19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2022 are represented by:			
Fixed Assets	1	4,375	4,376
Net current assets	283,189	58,435	341,624
	283,190	62,810	346,000

Prior year analysis of net assets between funds

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

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

20 Financial commitments

As at 31 March 2022, total annual commitments under non-cancellable operating leases were as follows:

	2022 £	2021 £
<i>Land and buildings:</i>		
Operating leases which expire:		
In less than one year	9,750	9,750
In one to two years	4,875	9,750
In two to five years	-	4,875
	<hr/>	<hr/>
<i>Other:</i>		
Operating leases which expire:		
In less than one year	1,289	1,289
In one to two years	-	1,289
	<hr/>	<hr/>

21 Subsidiaries

These financial statements are separate charity financial statements for 31 March 2022. The subsidiary financial statements have not been consolidated because the balance sheet and profit & loss account is not material to the group.

Details of the charity's subsidiary at 31 March 2022 are as follows:

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

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

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

Community Energy Plus (Limited by Guarantee)

Notes

(forming part of the financial statements)

22 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	146,890	36,681
Adjustments for:		
Depreciation charges	2,500	2,500
Movements in working capital:		
(Increase)/decrease in debtors	(166,838)	18,544
Increase in creditors	177,549	127,425
Cash generated from operations	160,101	185,150



We thank you for your
ongoing support of
Community Energy Plus

COMMUNITY ENERGY PLUS

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Company registration number 03533571

Charity registration number 1068990



**COMMUNITY
ENERGY PLUS**

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