



COMMUNITY ENERGY PLUS

# Annual Report and Financial Statements

For the year ended 31 March 2023



# COMMUNITY ENERGY PLUS (LIMITED BY GUARANTEE)

Annual Report and Financial Statements

For the year ended 31 March 2023

Company registration number 03533571

Charity registration number 1068990

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Main Telephone: 01872 245566

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

## REFERENCE AND ADMINISTRATIVE DETAILS

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

## TRUSTEES

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

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

No directors have a beneficial interest in the company.

## ORGANISATION

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

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

# ADDRESSES

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

# Report from the Chair

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

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

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

We are not just a charity for those in poverty – we continue to care about the environment and have continued to care about the environment and have

continued to collaborate with partners who, like us, are trying to address the need to decarbonise the economy. Thankfully, there is a large overlap of interest, so that better insulation and more efficient heating reduces carbon dioxide emissions as well as cost. We continue to monitor the developments of district heating schemes in Cornwall.

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

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

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

**Neil Hartwell**

*Chair of Trustees*

Date: 22 November 2023

# Structure, Governance & Management

## Governing document

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

# Objectives & Aims

## Charitable objectives

The objectives of the charity are:

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

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

# Objectives & Aims

## Aims and intended impact

Based on those broad objectives, the charity aims to:

### Help households

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



### Help communities

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



### Be an information gateway

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



### Reduce carbon emissions

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



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

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

# Objectives & Aims

## Charitable objectives

### 25th year anniversary

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



# Objectives & Aims

## Charitable objectives

### Our growing team

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



## Charitable objectives

### **A challenging winter**

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

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

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

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

## Activities & Achievements 2022-23

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

Practical help means the provision of grants to:

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

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

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

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

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

# Activities & Achievements 2022-23

During 2022 Community Energy Plus received



1,200  
inward referrals



54%

from the public sector:  
departments within

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



81  
referral partners



46%

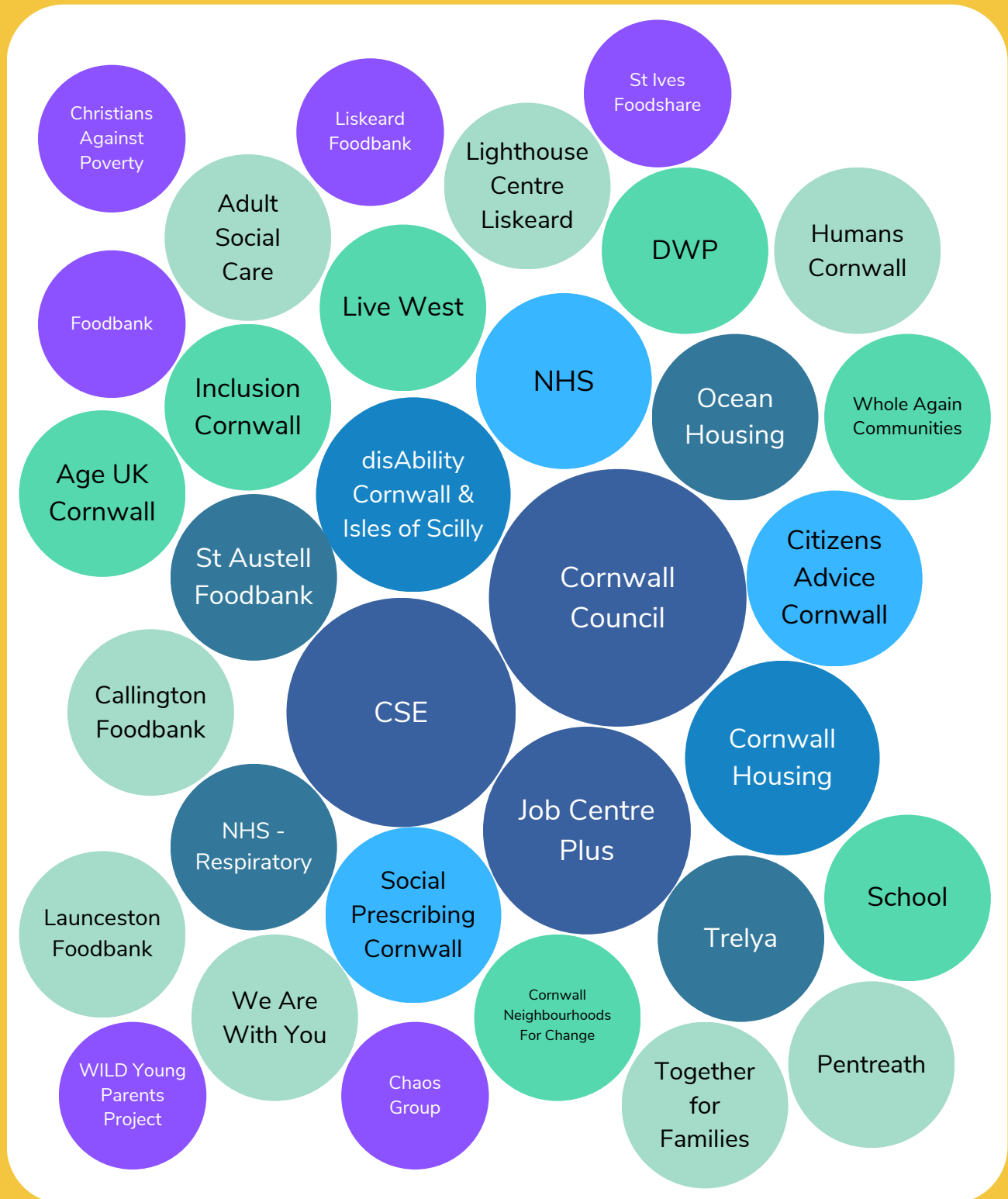
from voluntary  
and charity organisations



including 62 referrals  
from Cornish food banks

# Activities & Achievements 2022-23

## Inward referers and referral partners 2022



# Activities & Achievements 2022-23

## Inward referers and referral partners 2022 (cont.)



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

**Cornwall Community Foundation**

# Activities & Achievements 2022-23

## Work with Cornwall Council

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

### Household Support Fund

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

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

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

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

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

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

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

# Activities & Achievements 2022-23

## Work with Cornwall Council

### Household Support Fund (continued)

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

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

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

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



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



# Activities & Achievements 2022-23

## Projects funded by The Energy Industry Voluntary Redress Scheme

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

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

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

01.

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

02.

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

03.

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

# Activities & Achievements 2022-23

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Cornwall Energy Advice Service (continued)

04.

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

05.

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

# Activities & Achievements 2022-23

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Cornwall Energy Advice Service (continued)

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

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

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

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

# Activities & Achievements 2022-23

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Cornwall Energy Advice Service (continued)

#### Second phase of service is underway

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

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

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

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Cornwall Energy Advice Service - Case Studies

#### Case Study 1

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



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

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Cornwall Energy Advice Service - Case Studies (cont.)

#### Case Study 2

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



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

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

Continued overleaf...

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Cornwall Energy Advice Service - Case Studies (cont.)

#### Case Study 2 (continued)

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

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Sustainable Homes Advice Cornwall (May 2021 - April 2023)

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

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

The project started in May 2021 and was funded by the Energy Redress Decarbonisation Fund for two years; the continuing constraints due to COVID,

especially in making in-home advice visits, changed our initial engagement plans and more phone-based advice was provided throughout the project than originally intended. In the later part of the project, the amount of phone-based advice was increased due to the cost-of-living crisis, which generated unprecedented numbers of people calling for advice on insulating their homes. Nearly one and a half thousand individual households were advised in total over the course of the project.



## SUSTAINABLE HOMES ADVICE SERVICE

Advice and support for **homeowners**  
and **businesses** in Cornwall  
looking to make the transition  
to **low carbon energy**

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Sustainable Homes Advice Cornwall (continued)

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

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

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

- A lack of understanding of the fabric first approach – we spent a lot of time explaining why it is important to ensure good levels of insulation, before making changes to the heating system.
- The need for funding – with serious pressures on household finances, the move to low carbon technology requires further support by grants and financial support and the support currently available is not sufficient for most households.
- Existing funding programmes are not shaped to assist improvements to historic properties – too often we found property owners who wanted to upgrade their homes in ways that were sympathetic to the original construction but, for example, there is no support to use environmentally friendly or breathable materials.
- Scepticism and lack of knowledge about heat pumps – the electrification of domestic heating using heat pumps is being slowed by the reticence of householders who lack confidence in the new technologies.

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Sustainable Homes Advice Cornwall (continued)

- A general lack of installers and tradespeople – linked to this, inadequate capacity in the number of qualified and experienced suppliers and installers is also a significant barrier. We encountered several instances of poor-quality installations and lack of knowledge about how to adjust systems to the optimum settings.
- Concerns about the ban on mains gas boilers – announcements about the prohibition on new mains gas being installed in new build properties has been widely misunderstood.
- People unable to pay their bills in the energy crisis

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

# Projects funded by The Energy Industry Voluntary Redress Scheme

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Sustainable Homes Advice Cornwall - Case Studies

#### Case Study 1

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



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

Continued overleaf...

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Sustainable Homes Advice Cornwall - Case Studies (continued)

#### Case Study 1 (continued)

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

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

#### Case Study 2

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

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



continued overleaf...

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Sustainable Homes Advice Cornwall - Case Studies (continued)

#### Case Study 2 (continued)

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

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

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

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

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Positive Mental Health (May 2021 – April 2023)

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

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

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

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

continued overleaf...

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Positive Mental Health (May 2021 – April 2023)

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

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

# Activities & Achievements 2021-22

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Positive Mental Health (May 2021 – April 2023)

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

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

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



### Energy Costs and Wellbeing Workshop

28th February  
10am-12pm  
Online Zoom Workshop

An online zoom morning workshop learning practical and emotional skills to help you feel more confident in managing energy costs and the worries they may cause.

Topics include: coping techniques for stress, 5 ways to wellbeing and energy advice.

to sign up: contact [emily@cornwallmind.org](mailto:emily@cornwallmind.org)



COMMUNITY  
ENERGY PLUS

 mind  
Cornwall

# Projects funded by The Energy Industry Voluntary Redress Scheme

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Positive Mental Health - Case Study

*Introduction from Charlie Furness,  
Specialist Energy Adviser*

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



Tom has been living in informal accommodation, living in a caravan in a holiday park. However, the caravan is very hard to keep warm and expensive to rent and he buys LPG cylinders from the campsite owners. The lack of affordable heat, damp and mould has added further stress which has worsened Tom's mental health.

Tom was working seasonally over the summer but gave up work due to his mental health and has since been struggling financially, having had a PIP claim rejected. CEP provided Tom with a heated throw through the Positive Mental Health project, ensuring he could have a form of cheap warmth at times when his LPG supply was running out and replacing a bottle was unaffordable. We took him through the eligibility checks and added him to the waiting list to apply for the Household Support Fund to help with the ongoing costs of essential bills.

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

# Projects funded by The Energy Industry Voluntary Redress Scheme

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Positive Mental Health - Case Study (continued)

*Follow up from Emily Francis, Mental Wellbeing Caseworker*

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

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

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

continued overleaf...

# Projects funded by The Energy Industry Voluntary Redress Scheme

## Projects funded by The Energy Industry Voluntary Redress Scheme

### Positive Mental Health - Case Study (continued)

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

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

# Other Projects

## Cornwall Community Foundation: Surviving Winter and Crisis Funds

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



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

## Warm Homes Discount Industry Initiative

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

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

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

# Other Projects

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

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

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

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

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

Number of households supported:



**Cornwall  
Community  
Foundation**



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



**Community  
Energy Plus'  
own funds**



# Other Projects

## Warm Wales - Healthy Homes, Healthy People (HHHP)

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

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

## Big Energy Saving Network

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



# Other Projects

## National Grid Energy Distribution's (NGED)

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

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

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

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



## Pirate FM Cash for Kids

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



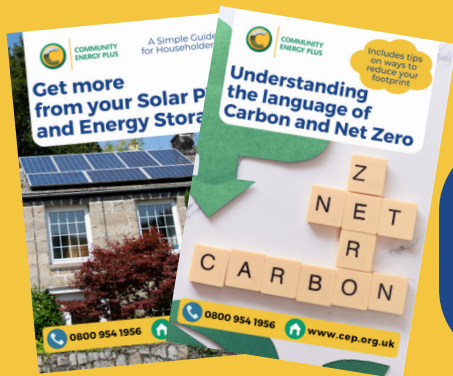
# Addressing the Climate Crisis

## Net Zero Community (July 2021 - January 2023)

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

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

<https://cep.org.uk/information-pages/net-zero-communities/>



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

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



Photo: WREN at the Cornwall Sustainability Awards

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

# Addressing the Climate Crisis

## Resilient Bude

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

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



# Addressing the Climate Crisis

## Fundraising:

### Cornwall Warm Homes Fund

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

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

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

## Fundraising:

### Carbon Balancing

#### - Tackling carbon emissions

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

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



# PUBLIC BENEFIT

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

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

## Related parties

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

## Risk Management

### Trustee responsibility

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

### Risk identification process

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

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

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

### Risk assessment statement

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

## PUBLIC BENEFIT

### Recruitment and induction of trustees

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

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

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

### Financial information and review of the year

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

# PUBLIC BENEFIT

## Reserves policy

### **Why the charity needs reserves:**

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

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

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

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

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

### **Range of free reserves**

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

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

# PUBLIC BENEFIT

## Reserves policy (continued)

### Restricted funds

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

Restricted funds of current projects comprise:

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

### Unrestricted Funds (free reserves)

Unrestricted funds of £350,507 are available for the general purposes of the charity are at 31 March 23.

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

## PUBLIC BENEFIT

### Fundraising performance

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

### Investment performance against objectives

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

### Auditors

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

## Statement of Trustees' responsibilities

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

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

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

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

# PUBLIC BENEFIT

## Statement of disclosure to Auditor

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

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

**By order of the Trustees**



N Hartwell  
Chair of Trustees  
22 November 2023

35 River Street  
TRURO  
Cornwall  
TR1 2SJ

# Community Energy Plus (Limited by Guarantee)

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

We have audited the financial statements of Community Energy Plus (Limited by Guarantee) for the year ended 31 March 2023 which comprise of the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

### Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

### Basis for opinion

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

## Independent Auditors' Report

### Conclusions relating to going concern

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

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

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

### Other information

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

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

We have nothing to report in this regard.

## Independent Auditors' Report

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

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

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

## Independent Auditors' Report

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

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

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

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

## Independent Auditors' Report

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 50, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

## Independent Auditors' Report

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

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

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

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

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

## Independent Auditors' Report

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

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

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

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

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

# Community Energy Plus (Limited by Guarantee)

## Independent Auditors' Report

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

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

### **Use of our report**

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

RRL LLP

Josh Stevens ACA (Senior Statutory Auditor)C

For and on behalf of RRL LLP

Chartered Accountants

Statutory Auditors

Peat House

Newham Road

TRURO

TR1 2DP

14 December 2023

# Community Energy Plus (Limited by Guarantee)

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

For the year ended 31 March 2023

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

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

All income and expenditure derive from continuing activities.

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

# Community Energy Plus (Limited by Guarantee)

## Balance sheet

As at 31 March 2023

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

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



N Hartwell  
Trustee

Company registration no. 03533571

# Community Energy Plus (Limited by Guarantee)

## Cash flow statement

As at 31 March 2023

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

# 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 2019. The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

Restricted funds are to be used for specific purposes as laid down by the donor.

Expenditure which meets the criteria is identified to the fund, together with a fair allocation of overheads and support costs.

## Notes

(forming part of the financial statements)

### 1 Accounting policies (continued)

#### 1.4 Incoming resources

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

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

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

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

Investment income is recognised on a receivable basis.

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

# 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.

## 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 £	2022 Total funds £
<b>Income from:</b>			
Donations and legacies	-	-	-
Charitable activities	105,059	1,147,237	1,252,296
Other trading activities	-	-	-
Investment income	2	-	2
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	105,061	1,147,237	1,252,298
	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	(3,243)	1,108,651	1,105,408
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	(3,243)	1,108,651	1,105,408
	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year</b>	108,304	38,586	146,890
Transfers	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	108,304	38,586	146,890
Total funds brought forward	174,886	24,224	199,110
	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	283,190	62,810	346,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 4 Income from charitable activities (continued)

The purpose of each fund is as follows:

Big Energy Saving Network 2022/23: Four Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

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

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

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

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

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

Cornwall Council Household Support Grant/ Household Support Fund 2022/23: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

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

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

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

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 4 Income from charitable activities (continued)

Cornwall Energy Advice Service – CEAS 1:2020/22 & CEAS 2:2022/24: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

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

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

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

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

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

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

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

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 4 Income from charitable activities (continued)

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

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

Warm Homes Discount Industry Initiative (Year 11 - 2021/22 & Year 12 - 2022/23): Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

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

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

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

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 4 Income from charitable activities (continued)

Additional note:

*Cornwall Community Foundation Surviving Winter and Crisis Funds*

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

*Furniss Charity, Truro City Council*

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

Income from government grants for the year totalled £1,244,422 (2022: £682,681). Included in this is £Nil re the Coronavirus Job retention scheme, included in donations.

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 6 Investment income

	2023 £	2022 £
Bank interest receivable	<b>880</b>	2

### 7 Charitable expenditure

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Direct project salaries and costs	138,322	2,051,319	<b>2,189,641</b>	1,194,068
Salaries and recruitment	33,038	-	<b>33,038</b>	18,631
Mileage and travel costs	172	-	<b>172</b>	41
Premises costs	13,313	-	<b>13,313</b>	11,727
Insurance	3,021	-	<b>3,021</b>	2,578
Postage, stationery and consumables	4,215	-	<b>4,215</b>	2,550
Telephones	4,456	-	<b>4,456</b>	2,767
Computer and IT costs	22,048	-	<b>22,048</b>	13,418
Subscriptions and licences	523	-	<b>523</b>	492
Other office costs	1,419	-	<b>1,419</b>	589
Professional and accountancy fees	15,720	-	<b>15,720</b>	13,700
Bank charges	172	-	<b>172</b>	174
Bad debts written off	-	-	-	6,200
Irrecoverable VAT	6,933	-	<b>6,933</b>	4,570
Sundry expenses	14	-	<b>14</b>	25
Governance costs (Note 8)	8,700	-	<b>8,700</b>	7,357
Project overhead absorption	(156,146)	-	<b>(156,146)</b>	(173,480)
	<hr/>	<hr/>	<hr/>	<hr/>
Total charitable expenditure	95,920	2,051,319	<b>2,147,239</b>	1,105,408

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 8 Governance costs

	2023 £	2022 £
Accountancy/Audit	4,000	3,100
Salaries	4,700	4,257
	<u>8,700</u>	<u>7,357</u>

### 9 Total expenditure

	2023 £	2022 £
Total expenditure includes:		
Operating lease rentals	9,750	9,750
Depreciation	2,500	2,500
	<u>12,250</u>	<u>12,250</u>

	2023 £	2022 £
Staff costs:		
Wages and salaries	465,556	336,667
Social security costs	34,286	23,919
Other pension costs	8,590	5,931
	<u>508,432</u>	<u>366,517</u>

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

	2023	2022
	<u>21</u>	<u>16</u>

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

The total remuneration benefits of key management personnel for the year was £63,981 (2022: £58,068).

### Pension Scheme

The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £8,590 (2022: £5,931). There were outstanding contributions of £2,208 (2022: £1,634) at the year end.

# 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 (2022: £Nil).

### 11 Tangible assets

	Furniture, fittings and equipment £	IT equipment £	Total £
<b>Cost</b>			
Balance <u>at</u> 1 April 2022 and 31 March 2023	1,487	11,044	12,531
<b>Depreciation</b>			
Balance <u>at</u> 1 April 2022	1,487	6,669	8,156
Charge for the year	-	2,500	2,500
Balance <u>at</u> 31 March 2023	1,487	9,169	10,656
<b>Net book value</b>			
<u>At 31 March 2023</u>	-	<b>1,875</b>	<b>1,875</b>
<u>At 31 March 2022</u>	-	4,375	4,375

### 12 Investments

Investment in subsidiary undertaking at cost:	£
As at 31 March 2023 and 2022	<b>1</b>

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 Debtors

	2023 £	2022 £
Trade debtors	42,274	132,746
Prepayments and accrued income	88,277	154,006
	<u>130,551</u>	<u>286,752</u>

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

	2023 £	2022 £
Trade creditors	25,072	4,775
Other creditors including tax and social security	19,305	11,584
Accruals and deferred income (note 15)	119,486	381,598
	<u>163,863</u>	<u>397,957</u>

### 15 Deferred Income

	2023 £	2022 £
<i>Grants received in advance</i>		
Balance at 1 April 2022	370,812	111,270
Amount released to income	(1,155,565)	(473,608)
Amount deferred in year	881,150	733,150
	<u>96,397</u>	<u>370,812</u>
<b>Balance as at 31 March 2023</b>		

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 16 Restricted funds

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

The purpose of each fund is as follows:

Big Energy Saving Network 2022/23: Four Energy Champions active over the winter months to assist vulnerable consumers to make informed decisions about switching, tariffs and energy efficiency.

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

Cornwall Council Household Support Grant/ Household Support Fund 2022/23: Distribution of grants for energy bills, pre-payment meter top ups and provision of fuel for eligible households.

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

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 16 Restricted funds (continued)

Cornwall Energy Advice Service – CEAS 1:2020/22 & CEAS 2:2022/24: Funded by the Energy Industry Voluntary Redress Scheme, this provides the backbone of our advice service provision, providing Energy Advisors and Caseworkers, including a specialist funding advisor to source gap funding for clients.

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

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

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

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

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

Warm Homes Discount Industry Initiative (Year 11 - 2021/22 & Year 12 - 2022/23): Funding for partnership work with Cornwall Council and OVO Energy to deliver home visits and energy advice to vulnerable households not eligible for support through the Energy Company Obligation.

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

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 16 Restricted funds (continued) - prior year

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Big Energy Saving Network 2020/21	-	15,500	15,500	-	-
Big Lottery Energy Wise	6,875	-	2,500	-	4,375
Cornwall Council Household Support	-	259,723	235,177	-	24,546
Cornwall Council MEES Compliance	-	24,985	24,985	-	-
Cornwall Council Winter Covid Grant	9,426	109,020	118,446	-	-
Cornwall Energy Advice Service	5,000	149,094	154,094	-	-
Cornwall Local Support Grant	-	92,630	83,423	-	9,207
CEP Winter Fuel Campaign	(4)	2,216	2,212	-	-
Covid CEV Welfare Grant	-	134,543	134,543	-	-
Covid Support - redress	-	65,703	65,703	-	-
Park Homes Plus	3,000	42,362	45,362	-	-
Positive Mental Health Advice	-	115,839	115,839	-	-
Sustainable Homes Advice Service	-	55,806	55,806	-	-
Warm Homes Discount Industry	-	43,780	19,098	-	24,682
Warmer Tenants Advice Service	(73)	36,036	35,963	-	-
	<u>24,224</u>	<u>1,147,237</u>	<u>1,108,651</u>	<u>-</u>	<u>62,810</u>

### 17 Unrestricted funds

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried forward £
<b>Unrestricted general reserves</b>	<u>283,190</u>	<u>163,237</u>	<u>95,920</u>	<u>-</u>	<u>350,507</u>
<b>Prior year unrestricted funds</b>					
	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
<b>Unrestricted general reserves</b>	<u>174,886</u>	<u>105,061</u>	<u>3,243</u>	<u>-</u>	<u>283,190</u>

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 18 Analysis of net assets between funds

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

### Prior year analysis of net assets between funds

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

### 19 Financial commitments

As at 31 March 2023, total annual commitments under non-cancellable operating leases were as follows:

	2023 £	2022 £
<i>Land and buildings:</i>		
Operating leases which expire:		
In less than one year	4,875	9,750
In one to two years	-	4,875
In two to five years	-	-
	<hr/>	<hr/>
<i>Other:</i>		
Operating leases which expire:		
In less than one year	-	1,289
In one to two years	-	-
	<hr/>	<hr/>

# Community Energy Plus (Limited by Guarantee)

## Notes

(forming part of the financial statements)

### 20 Subsidiaries

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

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

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

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

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

### 21 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	56,791	146,890
Adjustments for:		
Depreciation charges	2,500	2,500
Movements in working capital:		
Decrease/(Increase) in debtors	156,201	(166,838)
(Decrease)/increase in creditors	(234,094)	177,549
<b>Cash (used)/generated from operations</b>	<b>(18,602)</b>	<b>160,101</b>

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

## COMMUNITY ENERGY PLUS

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Charity registration number 1068990



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