

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



Community Energy Plus
Cornwall's energy advice charity



Community Energy Plus (Limited by Guarantee)

Annual report and financial statements

For the year ended 31 March 2024

Company registration number
03533571

Charity registration number
1068990

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

Main Telephone
01872 245566

Website
cep.org.uk

General enquiries
advice@cep.org.uk



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Who we are

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

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

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

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

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



Reference & administrative details

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

Company

03533571

Charity

1068990

Registered office

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

Trustees

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

Chief Executive

Dr Tim Jones

No directors have a beneficial interest in the company.

Bankers

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

Solicitors

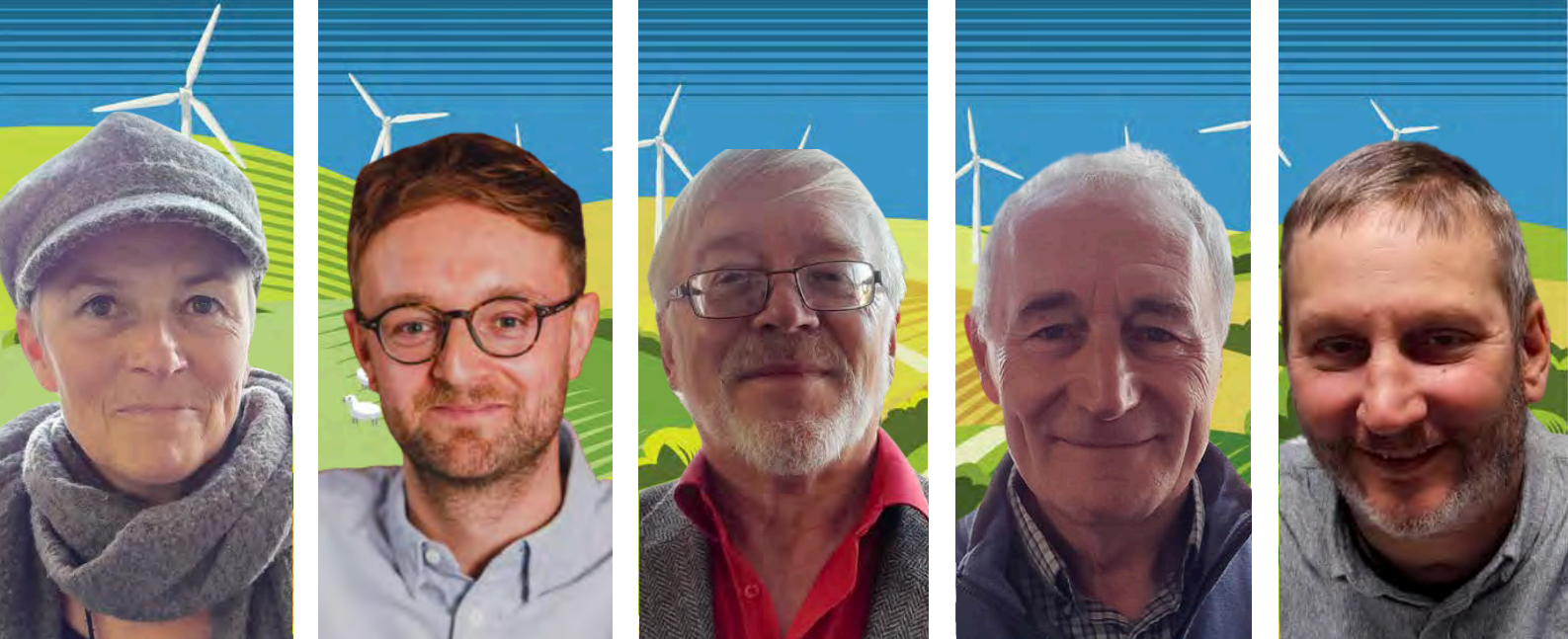
Stephens Scown
Osprey House,
Malpas Road
TRURO, TR1 1UT

Auditors

RRL
Peat House
Newham Road
TRURO
TR1 2DP

Insurance Brokers

Howden Insurance
Lutine House
20 Middle Street
PADSTOW
PL28 8AP



Organisation

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

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



Report from the Chair

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

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

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

/continued...



Report from the Chair (cont.)

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

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

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

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

Neil Hartwell
Chair of Trustees
25 November 2024



WHAT WE DO, MATTERS!

What we do

Governing document

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

Charitable objectives

The objectives of the charity are:

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

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



What we do

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

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



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What we do

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

- **Help households** – many people live in homes that are cold, damp and poorly insulated, and so they need a lot of energy to keep warm. The provision of practical help and high-quality advice and guidance has a direct impact on their quality of life.
- **Help communities** – To be sustainable, communities need to act collectively to reduce their energy demand and meet more of their own energy needs. Through our partnerships we are modelling the benefits of collective action and encouraging the development of new community organisations and supporting established groups achieve their aspirations.
- We are an **information gateway**, providing a reliable and trusted source of information through the research, advice, and guidance on the full range of energy and sustainability issues.
- We have a role in the move to **reduce Cornwall's carbon emissions** that are contributing to the rapid changes that are disrupting the global climate and that are threatening our way of life.



Help people to use energy better and to reduce CO2 emissions



Impacts

8,400

individual calls through our
Freephone advice line



supporting almost

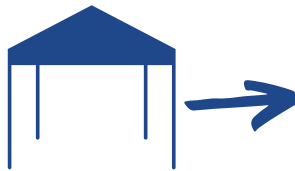
4,000

separate households
in Cornwall



235

advice clinics and stands
at community events



2,890

people given advice
at events



2,161

people given
light-touch advice



481

people received
in-depth advice



96

presentations
to community groups



16

frontline worker
presentations



engaging

677

households



to

338

frontline workers

to help them recognise
the signs of fuel poverty

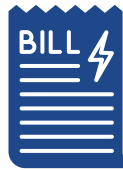




Impacts

£605,212

assistance provided for direct help with energy costs



2,030

clients received help to buy energy



1,701

emergency top-ups issued through the Fuel Bank Foundation



totalling

£77,331

of credit added to prepayment meters



984

small measures delivered to householders in Cornwall



725

heated throws



46

dehumidifiers



128

slow cookers



30

oil-filled radiators



51

sets of draughtproofing or insulating products





Impacts

228

grants administered to provide large measures



203

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



20

clients benefited from the installation of insulation



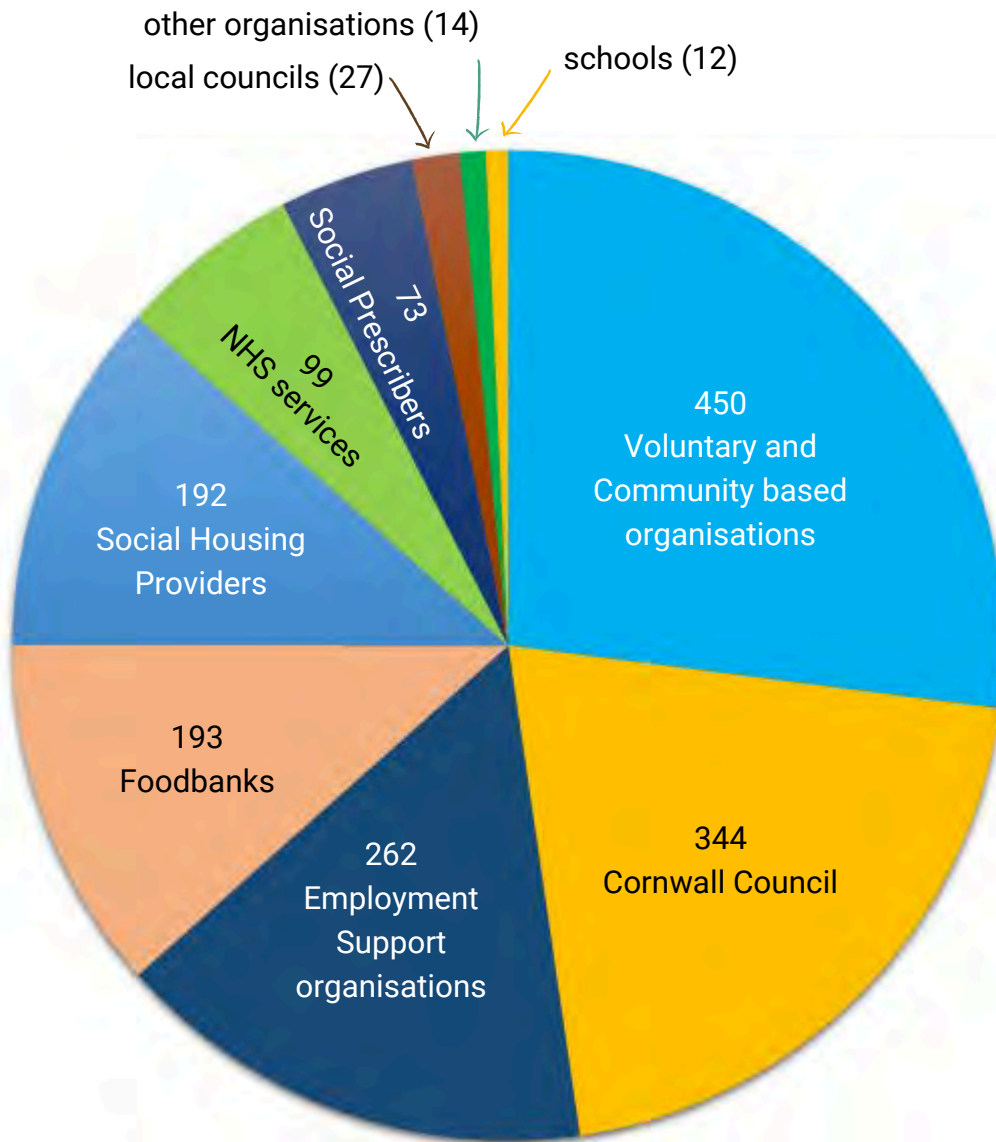
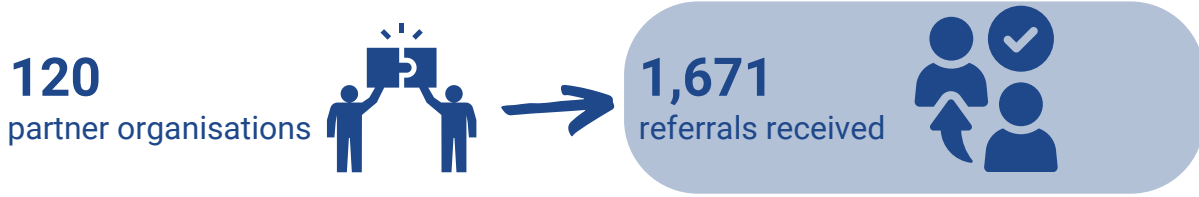
5

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





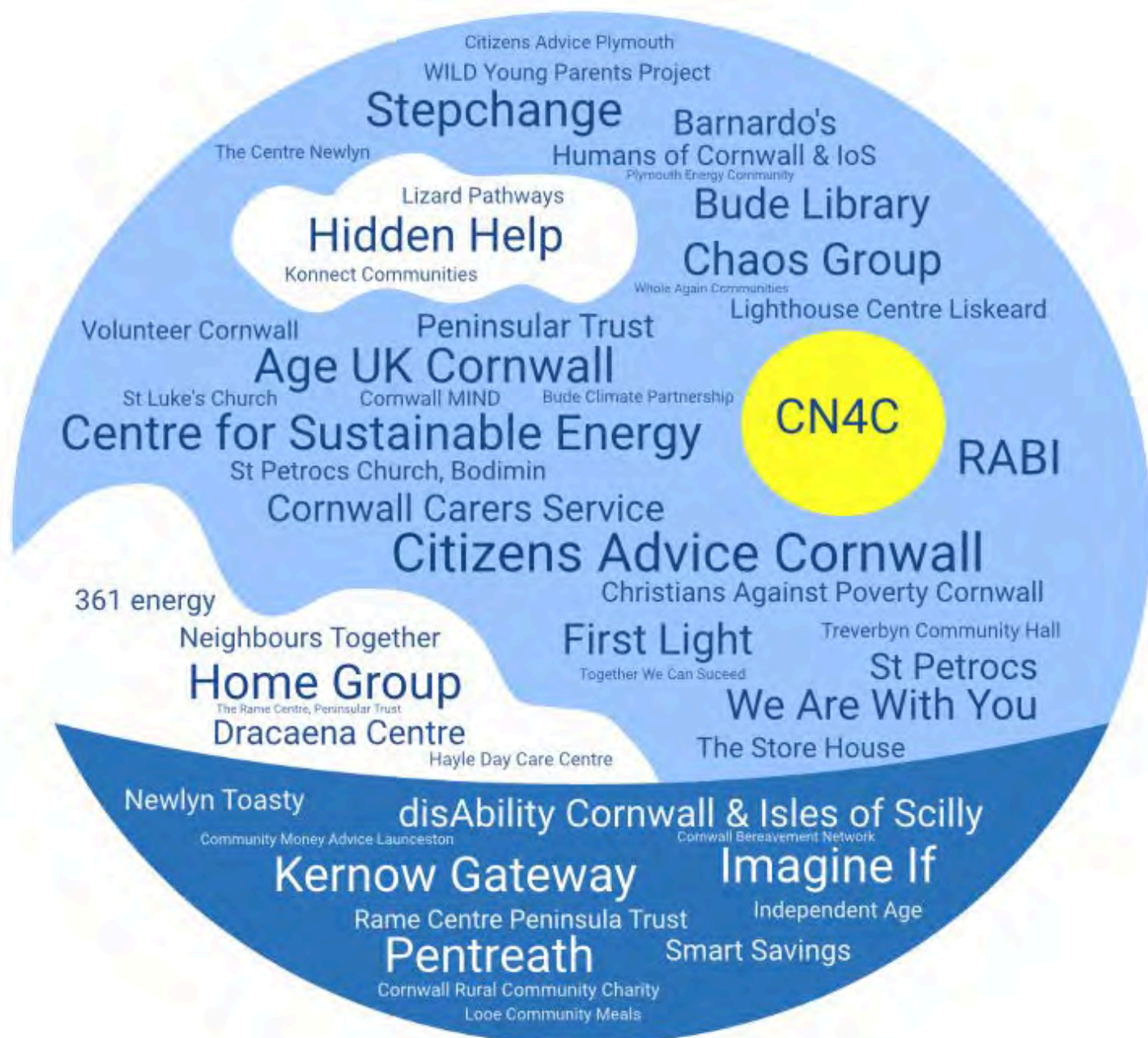
Our partners: referrals



Sector breakdown of referral sources and number of referrals received



Working in Partnership





Working in Partnership





Working in Partnership





Referrals





Achievements

Household Support Fund: Round 4 April 2023 to March 2024

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



**Funded by
UK Government**

£852,728

distributed to households



2,046

clients helped



62%

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



£270,600

heating upgrades and repairs



£53,400

smaller measures distributed: heated throws, dehumidifiers, slow cookers



Achievements

Household Support Fund: Round 4 April 2023 to March 2024

Natasha receives energy bill help and change of tariff

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

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

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

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

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


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




Achievements

Cornwall Energy Advice Service (Energy Redress)

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

2,010
households supported 

2,560
telephone
advice calls 

556
advice conversations,
face-to-face at events 

61
home visits 

Achievements

Cornwall Energy Advice Service (Energy Redress)

Multi-agency support for pensioner

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


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

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


Achievements

Positive Action on Health & Wellbeing (Energy Redress)

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

900
households supported 

1,071
telephone
advice calls 

11
face-to-face
appointments 

8
home visits 



Achievements

Positive Action on Health & Wellbeing (Energy Redress)

Improved mental wellbeing for Sasha

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

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

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

Written by Jodie Jose, Wellbeing Adviser, Cornwall MIND



Achievements

Energy Matters for Health Care (Energy Redress)

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

Improved heating for local man with respiratory condition

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

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

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

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

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



Achievements

Warm Homes Discount Industry Initiative

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

250

clients were supported with in-depth advice



£179,000

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



Renewable heating and insulation improved for young family

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

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



Achievements

Healthy Homes, Healthy People

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

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

228

clients assisted



£131,263

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





Achievements

Healthy Homes, Healthy People

Improved heating for clinically vulnerable couple living on a boat

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

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

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

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

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



Achievements

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

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

148

vulnerable householders added to NGED's Priority Services Register



519

householders given advice



Energy Outreach Project (Citizens Advice)

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

479

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





Achievements

Cornwall Community Foundation Surviving Winter fund

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



Achievements

Greener GP Practices in Cornwall

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

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

nearly half

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



£59,418

of immediate savings were identified through securing better tariffs



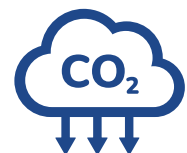
41%

reduction of energy costs could be achieved



254 tonnes

of CO₂e will be saved if all the recommendations are implemented





Achievements

Greener GP Practices in Cornwall

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

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

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

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



Achievements

The Far South West Retrofit Consortium

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

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

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



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





Achievements

The Far South West Retrofit Consortium

Innovative solution for solar PV in rural conservation area

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

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

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

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

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



Achievements

Resilient Bude

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

Holiday cottages benefit from power storage upgrade

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

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



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



The Future

The year ahead

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

Cornwall Low Carbon Energy Advice Network

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



Cornwall
Climate
Action
Network



The Future

The year ahead (cont.)

Retrofit advice services

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

Business energy advice

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



Public Benefit

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

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

Related parties

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

Risk Management

Trustee responsibility

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

Risk identification process

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

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

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



Public Benefit

Risk Management (cont.)

Risk assessment statement

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

Recruitment and induction of trustees

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

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

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

Financial information and review of the year

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

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



Public Benefit

Reserves Policy

Why the charity needs reserves:

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

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

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

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

Employment legislation: Retention of staff also represents a risk. Despite the short or fixed term nature of the funding, staff retention is high and many project staff have moved successfully 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.



Public Benefit

Reserves Policy (cont.)

Range of free reserves

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

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

Fundraising performance

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

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

Auditors

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



Public Benefit

Statement of Trustees' responsibilities

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

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

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

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



Public Benefit

Statement of disclosure to auditor

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

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

By order of the Trustees

N Hartwell
Chair of Trustees
25 November 2024

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



Independent Auditors' Report

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

Opinion

We have audited the financial statements of Community Energy Plus (Limited by Guarantee) (the 'charitable company') for the year ended 31 March 2024 which comprise of the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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



Independent Auditors' Report

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.



Independent Auditors' Report

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report incorporating the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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



Independent Auditors' Report

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 17 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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



Independent Auditors' Report

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

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

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

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



Independent Auditors' Report

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

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

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

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



Independent Auditors' Report

Use of our report

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

RRL LLP

Josh Stevens ACA (Senior Statutory Auditor)

For and on behalf of RRL LLP

Chartered Accountants

Statutory Auditors

Peat House

Newham Road

TRURO

TR1 2DP

9/12/2024

Statement of financial activities

(incorporating income and expenditure account)

For the year ended 31 March 2024

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

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

All income and expenditure derive from continuing activities.

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



Balance sheet

As at 31 March 2024

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

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

N Hartwell
Trustee

Company registration no. 03533571



Cash flow statement

For the year ended 31 March 2024

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



Notes

forming part of the financial statements

1. Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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



Notes

forming part of the financial statements

1. Accounting policies (continued)

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

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

Investment income is recognised on a receivable basis.



Notes

forming part of the financial statements

1. Accounting policies (continued)

1.3 Incoming resources (continued)

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

1.5 Resources expended

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

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

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



Notes

forming part of the financial statements

1. Accounting policies (continued)

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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



Notes

forming part of the financial statements

1. Accounting policies (continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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



Notes

forming part of the financial statements

1. Accounting policies (continued)

1.9 Financial instruments (continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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



Notes

forming part of the financial statements

1. Accounting policies (continued)

1.10 Taxation

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

1.11 Employee benefits

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

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

1.12 Pension costs

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

1.13 Operating leases

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



Notes

forming part of the financial statements

2. Critical accounting estimates and judgements

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

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

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



Notes

forming part of the financial statements

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

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



Notes

forming part of the financial statements

4. Donations and legacies

	2024	2023
	£	£
Donations	300	-



Notes

forming part of the financial statements

5. Income from charitable activities

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



Notes

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The purpose of each fund is as follows:

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

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

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

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

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

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



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

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

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

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

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

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

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



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Local Energy Advice Demonstrator (LEAD) – Far South West Retrofit Consortium:

Funding from the Department of Energy Security and Net Zero, and the South West Net Zero Hub. A collaboration of six energy advice organisations across Devon & Cornwall exploring opportunities to deliver energy efficiency retrofit advice and planning services to a wide range of housing types.

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

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

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

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

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

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



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

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

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

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

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



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Additional note:

Cornwall Community Foundation Surviving Winter and Crisis Funds

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

Furniss Charity, Truro City Council

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

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



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6. Investment income

	2024	2023
	£	£
Bank interest receivable	1,245	880

7. Charitable expenditure

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



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8. Governance costs

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

9. Total expenditure

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

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

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

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

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



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Pension Scheme

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

10. Related party transactions

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

11. Tangible assets

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



Notes

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12. Investments

	£
<i>Investment in subsidiary undertaking at cost:</i>	
As at 31 March 2024 and 2023	1

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

13. Debtors

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

14. Creditors: amounts falling due within one year

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



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15. Deferred income

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

16. Restricted funds

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



Notes

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16. Restricted funds (continued)

The purpose of each fund is as follows:

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

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

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

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

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

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



Notes

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16. Restricted funds (continued)

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

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

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

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

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

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

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



Notes

forming part of the financial statements

16. Restricted funds (continued)

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

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

16. Restricted funds - prior year

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



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17. Unrestricted funds

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	350,507	144,320	196,735	-	298,092
Prior year unrestricted funds					
	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	283,190	163,237	95,920	-	350,507



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18. Analysis of net assets between funds

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

Prior year analysis of net assets between funds

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



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19. Financial commitments

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

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



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20. Subsidiaries

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

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

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

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

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



Notes

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21. Cash generated from operations

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

22. Auditor's liability limitation agreement

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

Thank you for your ongoing support

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Community Energy Plus
Cornwall's energy advice charity