

Annual Report and Financial Statements for the year ended 31 March 2025



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 2025

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 are 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.



COMMUNITY ENERGY PLUS

Reference & administrative details

The trustees are pleased to present their Annual Report for the year ended 31 March 2025, 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	Chief Executive Dr Tim Jones
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Registered office

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

Bankers

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

Trustees

Neil Hartwell, Chair of Trustees
appointed 16 December 2010

Manda Brookman
appointed 3 November 2021

Jo Cook
appointed 12 November 2025

Josie Dean
appointed 12 November 2025

Amanda Forman
appointed 12 November 2025

Justin Leger
appointed 2 December 2015
resigned 26 June 2025

Howard Richards
appointed 21 March 2013

Steven Webb
appointed 11 September 2019

Hazel Williams
appointed 12 November 2025

Tim Wooton
appointed 12 November 2025

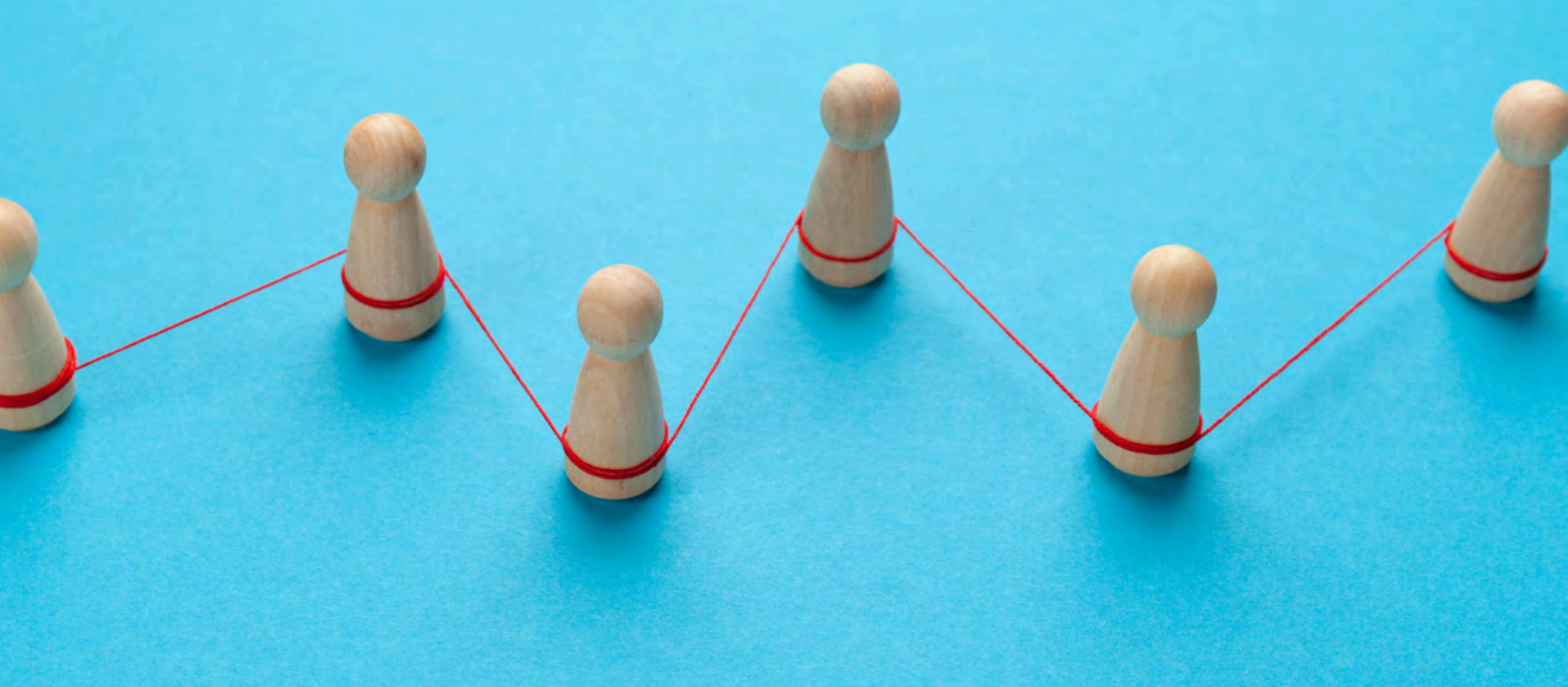
Solicitors

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

Auditors

RRL LLP
Peat House, Newham Road
TRURO,
TR1 2DP

No directors have a beneficial interest in the company.



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

As the impacts of the climate crisis grow more visible, our mission has never felt more relevant - or more urgent. This year, we've continued to support Cornwall's transition to a low-carbon future in ways that are grounded in the real needs of our communities, ensuring that no one is left behind in this huge societal shift. For Cornwall, this is not simply swapping heat pumps for gas boilers, as our circumstances are far more complex, and often costly.

For the people we work with, this transition is rarely straightforward. Many live in cold, damp, and poorly insulated homes that are expensive to heat and difficult to maintain. Our response remains focused on practical support and trusted advice - ensuring that people are not only better informed, but also better equipped to take action. We know this work doesn't just cut bills or emissions - it improves lives. Warmer homes mean better physical and mental health, and greater stability for individuals and families. Thanks to our dedicated team, our partners and grant funding, we've delivered:

- Repair or replacement of heating systems;
- Financial assistance through energy grants and top-up credits;
- Support as advocates for those struggling to engage with energy suppliers and others;
- Energy-saving advice and support with home improvements to help people keep warm, reduce energy consumption, reduce costs and cut down on carbon emissions.

Our community partnerships remain central. We continue to work closely with established community groups and encourage the development of new community organisations, particularly those interested in responding to the Climate Emergency through developing renewable energy resources, including community ownership models. We uphold the power of collective action, and our role is often to help build that capacity.



Report from the Chair (cont.)

We're also proud of the close working relationships we've developed with the network of public and charitable sector organisations across the county, working to ensure that vulnerable householders in Cornwall and the Isles of Scilly have direct access to the advice and practical support they need to stay warm and well during the winter.

As this review of our work over the past year illustrates, we continue to work closely with and support the work of several departments within Cornwall Council, including Public Health, leading on the Council's fuel poverty strategy; the Private Sector Housing and Private Rented Sector teams, as well as our engagement with the Park Homes Liaison Forum – all remain central to our delivery. As the shift toward low-carbon technologies gathers pace, our collaboration with Cornwall Council's Carbon Neutral team has become increasingly valuable. We remain mindful of recent political changes and continue to work constructively and impartially with both officers and councillors.

Finally, I and my fellow trustees want to thank our team for their tireless work throughout another challenging year. Their dedication, professionalism, care - often under very stressful circumstances - and commitment to our values are what make our organisation so effective. On behalf of the Board of Trustees, I also want to thank our partners and supporters for their ongoing trust and collaboration. Together, we're building a fairer, sustainable Cornwall.

Neil Hartwell
Chair of Trustees
12 November 2025





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 technologies.



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

6,819

individual calls through our
Freephone advice line



supporting just over

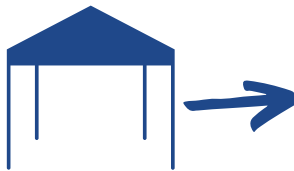
4,000

separate households
in Cornwall



338

advice clinics and stands
at community events



2,117

people given advice
at events



1,779

people given
light-touch advice



732

people received
in-depth advice



105

presentations
to community groups



engaging

779

households



19

frontline worker
presentations



to

163

frontline workers

to help them recognise
the signs of fuel poverty



Impacts

£511,960

assistance provided for direct help with energy costs



1,247

emergency top-ups issued through the Fuel Bank Foundation totalling



£65,596

of credit added to prepayment meters



1,000

small measures delivered to householders



754

heated throws



124

slow cookers



86

dehumidifiers



230

grants administered to provide large measures



212

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



7

clients benefited from the installation of insulation



11

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



15

oil-filled radiators



21

sets of draughtproofing or insulating products

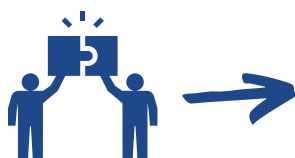




Our partners: referrals

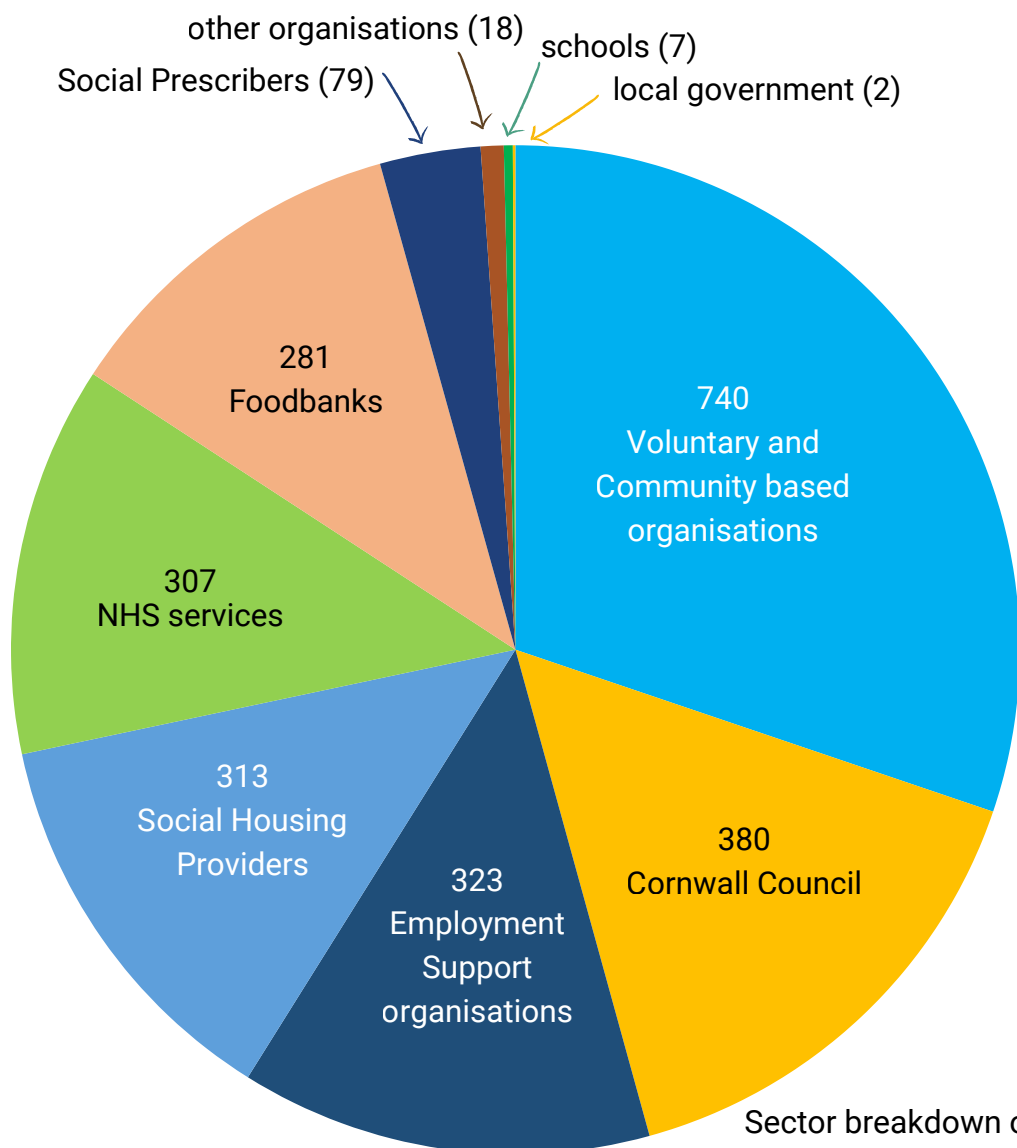
121

partner organisations



2,450

referrals received

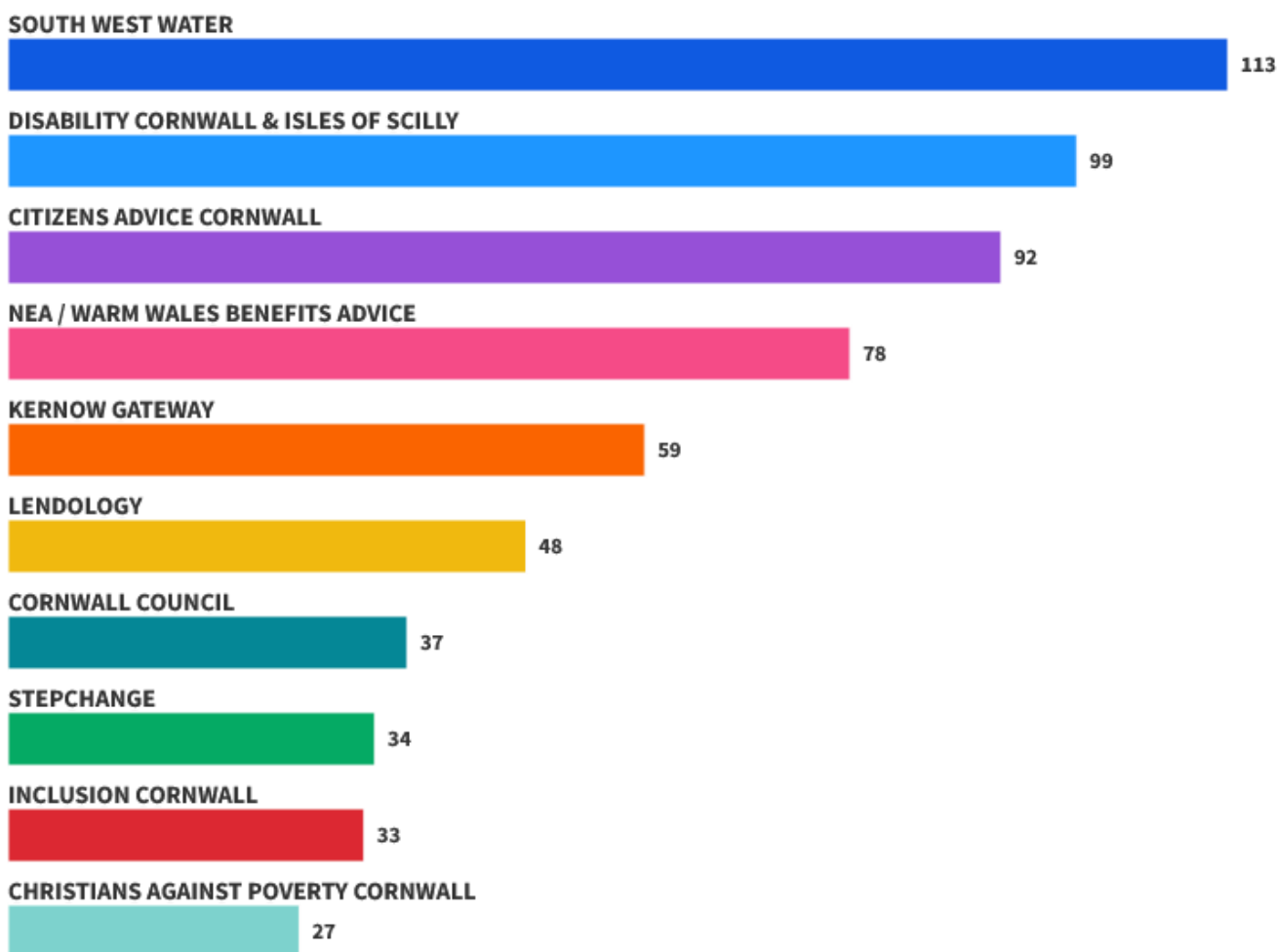


Sector breakdown of referral sources and number of referrals received



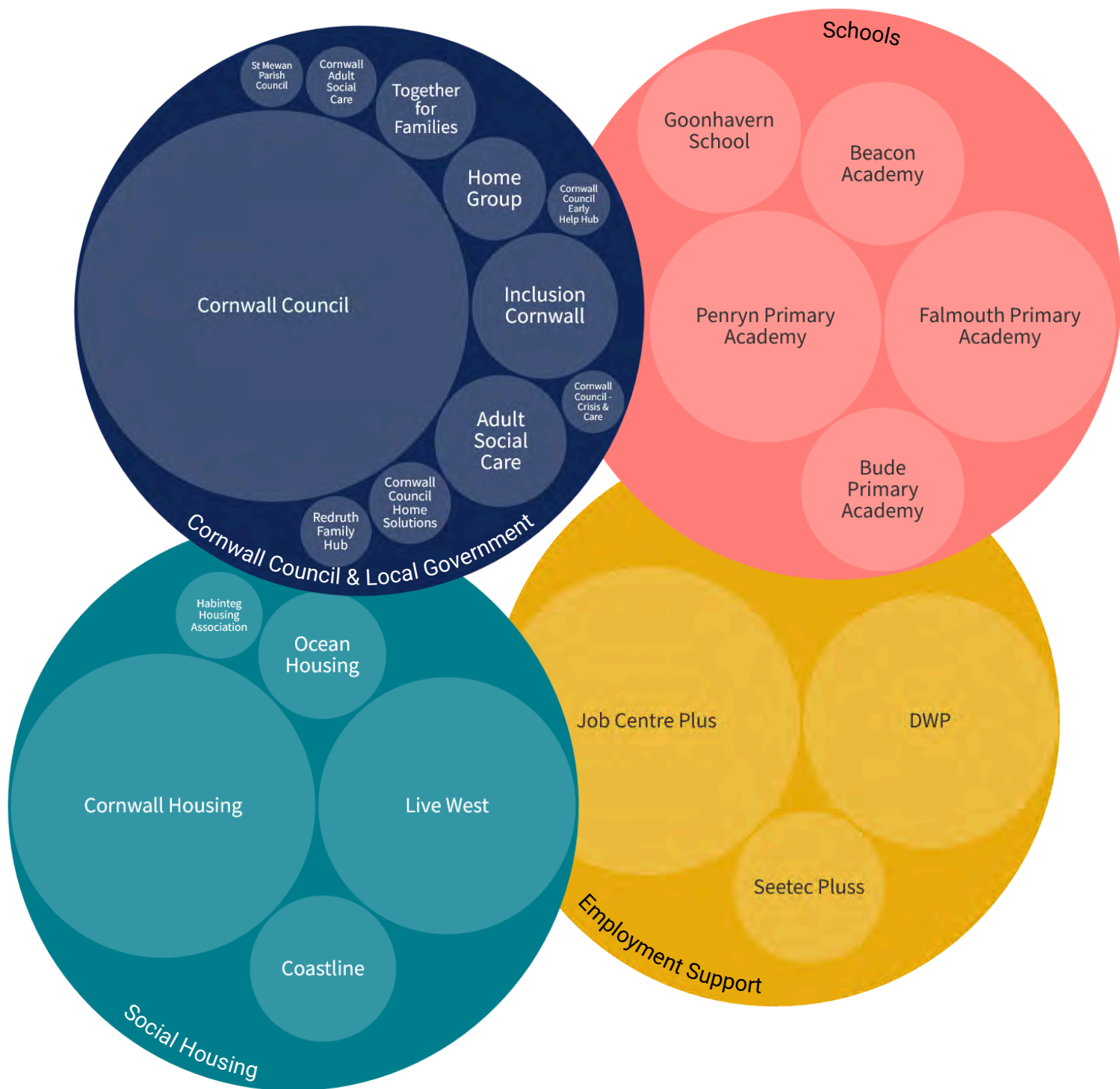
Referrals

Top 10 external organisations referred or signposted to:



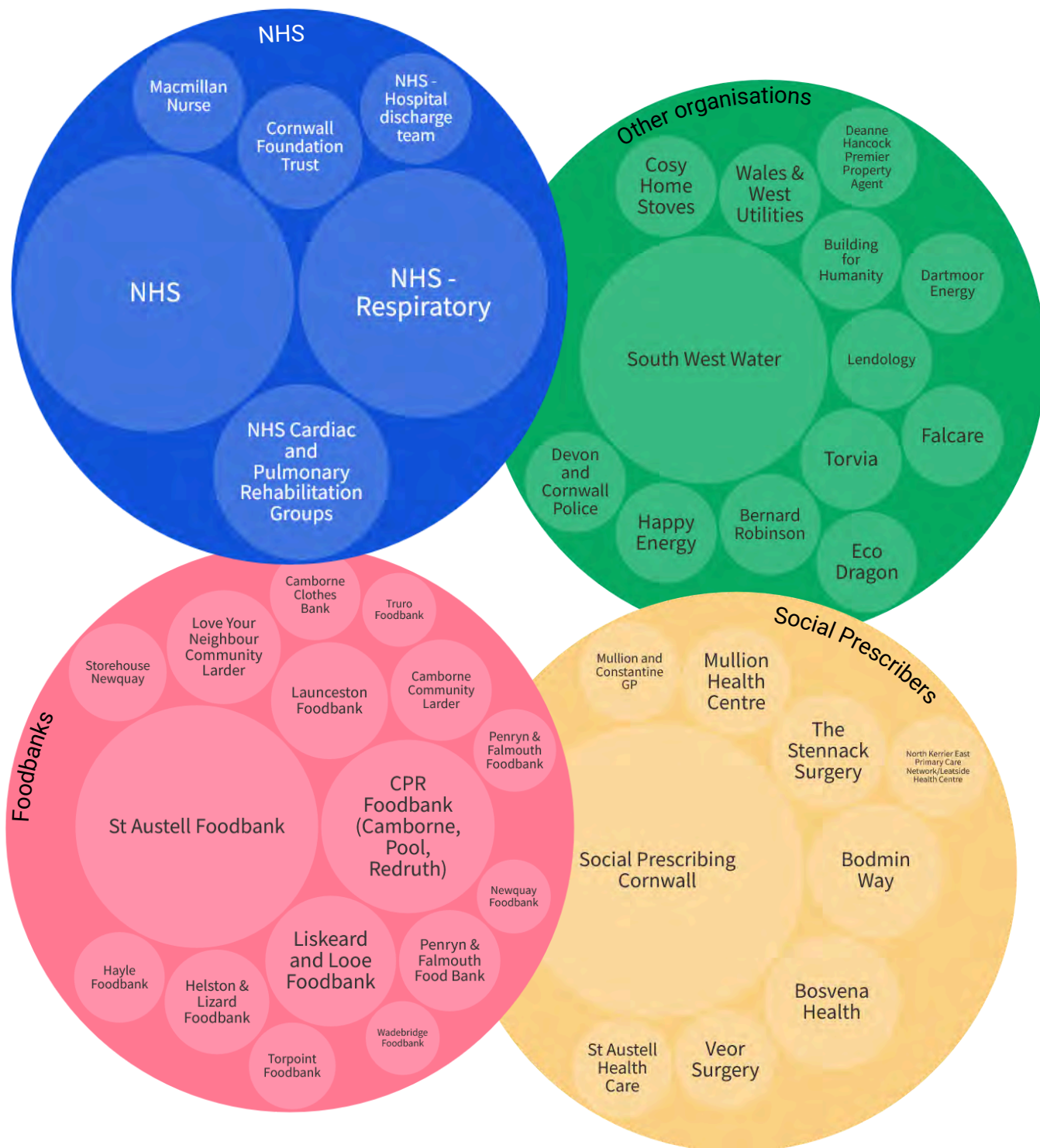


Working in Partnership





Working in Partnership





Achievements

Household Support Fund: Round 5: Apr 2024 - Sept 2024

Household Support Fund: Round 6: Oct 2024 - Mar 2025

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



**Funded by
UK Government**

£754,545

distributed to households, supporting

2,082 households



1,987

householders received help with their energy bills totalling

£445,537



£272,763

essential heating repairs and upgrades supporting

127 households



499

smaller measures distributed: heated throws, dehumidifiers, slow cookers, totalling

£36,143



These figures are combined totals for Rounds 5 and 6



Achievements

Comments from clients supported by Household Support Fund

Thank you so, so much. I'm overwhelmed. I can't tell you how lovely it will be to have a new boiler that actually works and warms my home up. Such a treat! I'm so grateful and almost lost for words. I've had a terribly sad few years, losing my loved ones and suffering poor health myself, so this has really brightened me and will make such a big difference to my life. Again... thank you.

Miss C

We wanted to put something in writing to say a HUGE THANK YOU to everyone at CEP for the kindness and help you gave us when things felt a bit desperate. From the blanket and logs to the air source heat pump!!! You all raised our spirits both physically (still celebrating the warmth!) and mentally - we'd shut down a bit - it really was a life changing experience. Thank you. We won't ever forget your kindness. We wish all of you happiness and good health. Our very best wishes.

Annie
& Judy

Thank you so much for arranging this wonderful award. It has lifted the huge burden of cost from my shoulders, and I am extremely grateful to you and the Household Support Fund.

It is amazing that you were able to arrange it so quickly, meaning that everything has been sorted out within less than 24 hours of it occurring to me that I might be able to qualify for some kind of financial help. Thank you.

Angela




Achievements

Cornwall Energy Advice Service 2: Sept 2022 - Aug 2024 Funded by Energy Redress

With high levels of deprivation and poor-quality housing stock, demand from Cornish households for basic energy advice and information and more intensive, in-depth casework and advocacy continues at high levels. The impacts of higher energy prices and the ongoing cost-of-living crisis are evident in our rural and coastal towns and villages.


The Cornwall Energy Advice Service aims to engage with vulnerable people living in Cornwall who are experiencing fuel poverty, to get them the help they need to keep their properties warm and their bills under control. The project delivers advice services through community outreach, telephone advice calls, home visits and frontline worker training. Our team of trained and experienced energy advisers help people understand their bills, negotiate with energy suppliers, reduce day to day costs, tackle fuel debt and access grants for energy efficiency measures.


We are proud of what we've achieved over the past two years through our CEAS 2 Project. We took the decision to add an outreach component to this project and this aspect of the project has exceeded our expectations in terms of the outputs the team have achieved, the partnerships they have forged and strengthened with organisations across Cornwall's public and third sectors, and crucially the difference they have made in engaging hard-to-reach vulnerable clients.

3,691
households supported 

5,168
telephone advice calls 

114
home visits 

1,142
in-depth advice conversations,
face-to-face at events 

5,545
light touch engagements
at events 

Expert independent advice and information to help you:

- Save energy and money
- Understand your energy bills and help with fuel debt
- Reduce damp and mould in your home
- Apply for grants for heating repairs and insulation and other



Achievements

Cornwall Energy Advice Service 3: started Jan 2025 Funded by Energy Redress

Our delivery of this project has been shaped by two predecessor projects which were both funded by Energy Redress. As we were able to draw upon our reserves to continue with posts when our last project ended in August 2024, we have experienced a smooth transition into the delivery of the new project.

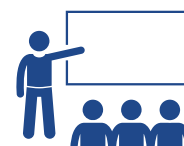
In recognition of the value of home visits as a tool for identifying and overcoming barriers, this project has a larger home visit target than its predecessor projects. We expect for most of these interactions to be carried out by our outreach team to fit around advice clinics and presentation appointments.

In the first four months, the new project delivered:

1,394
telephone
advice calls



22
energy awareness
presentations, engaging
223 householders



54
home visits



100
events



reaching:

243
households with in-depth
conversations



190
households with light touch
engagements





Achievements

Comments from clients through the SurveyMonkey feedback request:

I'm very grateful regarding the £300 grant that I received as I'm on a low income and I was struggling to pay my energy bills. The advice and guidance that I received from the lovely ladies at CEP was excellent.

I found the whole experience very helpful. Katherine was so patient and so knowledgeable. She took the time to explain everything and help me. A fantastic service. Thank you so very much.

Very grateful for the help I received from Laura who called me. Sometimes when you are in a position of poverty, no external help, isolated from friends and family, human feelings of failure can consume. You expect the energy companies to give you accurate info, and they did not. However, with help from this lady, my direct debit has come down. The household support fund was so helpful it got me out of debt and helped with heat and light and much needed food shopping. Me and my girls are very grateful thanks. Laura supported myself and my family, she was compassionate with a kind and professional attitude. Wonderful.

I am a Social Prescriber so referred clients to your service, this worked well, and they got the help/advice they needed.

Although they can be slower at returning emails/calls due to demand, they do always get back and their help and advice is invaluable, which is why I always pass on advice they've given me or pass on their details for anyone else who is in desperate need and can't seem to access it. Thank you for your help!

Achievements

Cornwall Energy Advice Service 3: started Jan 2025 Funded by Energy Redress

Reassurance, resolution, and a refund: Darren's story

'Darren' was concerned that he had been overpaying his energy supplier after paying estimated bills. He told us that when he was switched to a gas smart meter a couple of years ago, his bills initially showed almost £600 credit which he requested as a refund. This wasn't done and subsequently his billing history disappeared from his energy supplier's app and his account was in debit. Our energy adviser, Claire, provided a three-way call to Darren's energy supplier, requested copies of the bills from before and after the meter was changed and raised a formal complaint.

After some analysis, his supplier initially said that the account wasn't in credit, however Claire analysed the bills they provided and noticed that before the installation of the smart meter, Darren's bills had been estimated, and there wasn't a final actual reading from the old meter. She also spotted that following the meter change, Darren's bills carried the statement that he was using less gas compared to the previous year, despite Darren confirming that he hadn't made any changes to his energy use. Darren sent Claire a photo of the paperwork left by the engineer who fitted the new gas meter which showed the date of installation. The old meter's final reading was almost 1,000 units lower than the estimated reading on the account. This amendment resulted in a £845 credit, and a further £150 goodwill credit was applied to the account.

In thanking Claire by email, Darren said: "That's amazing news about the claim, thank you so much for all your help, I couldn't have hoped to get such a great outcome". In an email to Claire, the energy supplier's complaints adviser also commented: "I would like to thank you for your excellent communication, it is always helpful to resolve issues when you have been so helpful providing information requested." The casework to resolve the billing issue required multiple phone calls and emails with Darren and his energy supplier, but Claire was gratified that her persistence paid off. Claire was also happy to have provided advice to help Darren reduce his energy use.

you are not alone

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Achievements

Positive Action on Health & Wellbeing Funded by Energy Redress

The links between cold and damp homes and poor physical health are well known, and there is a growing awareness of the negative impacts from living in these conditions for people's mental health and wellbeing. Living in housing conditions where it is hard to keep warm and free from damp, greatly adds to stress and anxiety levels; the continuing cost-of-living crisis has greatly added to these concerns for many of our clients.

Poor mental health makes it more difficult for consumers to protect or represent their own interests and therefore need additional, specialist support. Our aim is to see improved household conditions which will make a positive impact on individuals' mental health, resulting in them becoming more confident that they can keep warm at an affordable cost.

Working in partnership with **Cornwall Mind**, a Wellbeing Adviser works alongside our team providing 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.

1,218

households supported



2,271

telephone
advice calls



80

home visits



22

face-to-face advice
appointments



£827.65

assistance provided
for direct help with
energy costs



7 clients received help
to buy energy



Achievements

From struggle to strength, one step at a time: Gemma's story

'Gemma' originally called Community Energy Plus for help with her energy costs, she had mounting debts with her supplier and was living in a derelict house. Wendy had already worked with Gemma to set up a repayment plan with her energy supplier, access the Household Support Grant and signpost to debt charities.

Gemma was referred to me because as well as her energy debts and difficult living conditions, she was experiencing mental health challenges. At our first meeting, I discovered that Gemma also had number of physical health conditions which left her unable to work. Although Gemma was claiming Universal Credit, it was not covering her living costs and she would regularly visit the foodbank and community larder in order to feed herself. Gemma needed to sell her house as it was derelict and needed lots of repairs which she couldn't afford to do - she had no running water in the kitchen and was running the shower to get water for washing up. Gemma had also been hoarding recycling which needed to be cleared before she could put the house up for sale, but she didn't have any money to pay this.

During the first meeting, we looked at how Gemma could maximise her income by applying for Personal Independent Payment (PIP). Gemma also felt she needed some support with motivation so that she could get things done. The goals set were:

- Ask her GP surgery for help to fill in her PIP claim – there was a member of staff who could help her to do this.
- Call her energy company to set up a new, more affordable payment plan.
- To concentrate on clearing one room in her house of recycling, starting with the smallest room.

At our second meeting Gemma had had a setback, as two masked men had tried to break into her house whilst she was in it. This was understandably a very traumatic event for her and she had not been sleeping and was very low in motivation. Gemma had however, managed to start clearing her bathroom and had completely cleared her upstairs landing, but felt unable to do any more because of the trauma.

Achievements

Gemma's story (continued)

Unfortunately, her surgery were no longer able to help with PIP applications but had given her a number to call for DIAL – Cornwall's Disability Advice Service. Gemma had not yet applied for the PIP application pack, so I found the number for her so that she could call them and get the application pack sent out to her.

Whilst clearing the recycling, Gemma had come to the realisation that she had been using the recycling to literally build walls around her, the house felt so big that having the recycling walls made her feel safer, there was no sentimental attachment which made it easier for her to think about clearing the house.

At our final meeting, Gemma told me she had had a very difficult 2 weeks with no money, so she had been very hungry and was worrying about how to pay for everything and was going to contact the Home Group again for help to pay her energy bill this month. However, Gemma had realised during our work together that there were just some things she could not control and that stressing and worrying about them didn't make them any better or make them go away, so had decided to try and stop stressing so much.

Gemma had slowly been clearing bits of her house and in doing so had discovered just how bad a condition it was in; the lounge carpet was soaking wet and there was mould growing in lots of places. This had spurred her on to keep motivated to get it cleared so she could be in a position to put it on the market as soon as possible.

Gemma told me she couldn't wait to live in a house that she didn't have to constantly worry about and had started thinking about the area she would like to live in once she was in a position to sell.

Jodie Turner, Wellbeing Adviser



Achievements

Warm Homes Discount Industry Initiative (WHDii)

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 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.

245

clients were supported with in-depth advice



£136,000

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



Restoring warmth for vulnerable pensioner: Daphne's story

'Daphne,' a pensioner who was deaf and living with an acute mental health diagnosis, was referred to us by her home care agency. For two years, she had lived without a working heating system after rats in her overgrown garden damaged her boiler and gas pipe. The care agency helped organise the removal of the rats, and her energy supplier repaired the gas pipe, but a replacement boiler was needed.

We worked closely with the care agency manager to gather the necessary information and complete a WHDii project application to fund the replacement boiler. We also offered Daphne energy-saving advice and tips to reduce damp and clean mould, a consequence of an underheated property. Daphne was already receiving all her entitled benefits and was on her energy supplier's Priority Services Register.

After qualifying for support, we arranged for a trusted installer to coordinate with the care agency for a chaperone to be present during both the survey and installation. Daphne's new boiler was fully funded by the WHDii project, restoring safe heating to her home.

Achievements

Healthy Homes, Healthy People (HHHP) 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 HHHP 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 can also 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.

309
clients assisted



£106,420
was secured in the form of:

- fuel vouchers
- energy bill payments
- heated throws
- heating repairs/replacement
- supply of oil

using funding from a variety of sources, including the projects described elsewhere in this report.



Feedback comments

Quite honestly your office has made the most enormous positive change to the life of my daughter and I, which is actually making me feel more energy to push forward to a positive future. It's the first time I have truly felt supported through difficulties, in anyway.

Thank you so, so much, I literally cannot put into words how grateful I am, life is very hard at the moment and the help from you guys is unbelievable and makes me realise that good things can happen! Absolutely over the moon with gratitude!
Thank you so much!



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.

367

vulnerable householders added to NGED's Priority Services Register



539

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.

704

consumers reached with face-to-face support (against target of 450)





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 60 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.

Feedback comments

Thank you so much for my heated throw. I could have kissed you. It's the nicest gift I have ever received - you really don't know what it means to me. I really didn't know what type of support was out there but after chatting with you and Katy at the foodbank yesterday I feel the hole is less deep at the moment. Thank you.

My mum has now received her heated blanket, which is absolutely marvellous and has already made a real difference to her comfort at home.

I cried because the heated throw is so cosy warm and energy efficient. Thank you so very much. It means such a lot to me.

The heated blanket will help me so much in the winter and chilly evenings as I do fill the cold so much. Thank you again.

I literally cannot put into words how grateful I am, life is very hard at the moment and the help from you guys is unbelievable and makes me realise that good things can happen!

- Retrofit & Insulation
- Solar PV & Solar Thermal
- Heat Pumps



- Retrofit & Insulation
- Solar PV & Solar Thermal
- Heat Pumps



Achievements

Cornwall Low Carbon Energy Advice Network (CLEAN)

Community Energy Plus and the Cornwall Climate Action Network (CCAN) have secured funding through the Climate Action Programme of the National Lottery Community Fund to deliver the Cornwall Low Carbon Energy Advice Network (CLEAN) - a four-year project, that started in May 2024, designed to provide advice and support for households across Cornwall who want to improve the energy efficiency of their homes.

The project works with the member groups of CCAN and other climate action and community energy groups, assisting them as they work in their communities. Our team of advisers promote energy efficiency and assist households in the transition to low carbon lifestyles and develop local resilience in the face of a rapidly changing climate.



The objectives of the project are to:

- Demystify the low carbon energy market and technologies.
- Provide consumers with independent assessments and advice enabling them to make informed choices.
- Strengthen the knowledge of local climate and community energy activists so that they are more confident in helping their communities understand the challenges of the transition and identify the barriers to action.
- Help consumers reduce the cost of carbon reductions through access to grants.
- Build confidence in the new technologies, and help troubleshoot issues as they arise, to avoid negative experiences dissuading others to act.



Cornwall
Climate
Action
Network



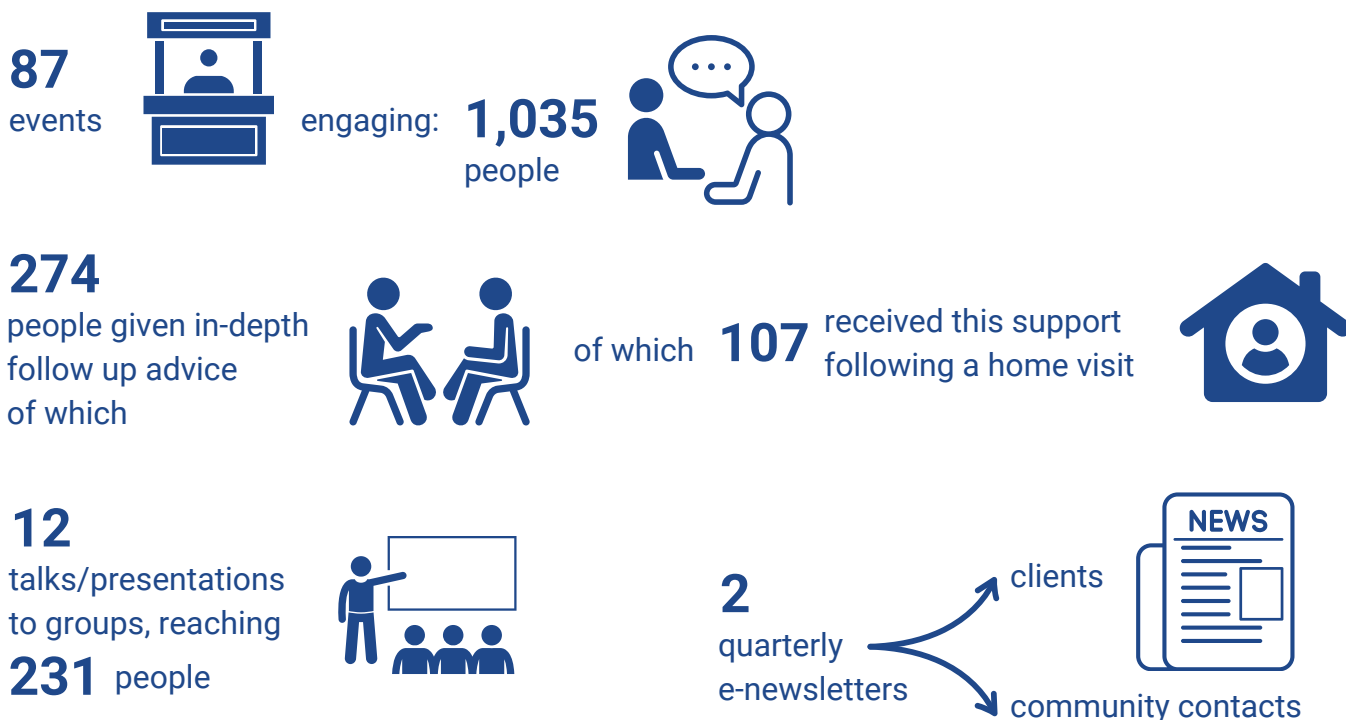


Achievements

During the first year's delivery we established the project and built the team's knowledge, through attending events, running drop-ins and providing clients with bespoke free advice via home visits. With every home being physically different, and clients having a wide range of questions they need answered, it has been a useful learning time for the team. We have also made contact with many of the climate action network groups, and worked with a number supporting them with village surveys, advice drop-ins and at their events.

From our learning in the first year, we have a number of suggestions for further work including:

- A need to develop more educational resources, including videos & podcasts, simple guides and information sheets.
- Materials specifically aimed at community groups and supporting their outreach activities.
- The need for a 'Trusted trader' directory that clients can rely on when asking for quotes.





Achievements

Comments from clients

Thank you for your emails and the abundance of information for us to read, study and digest. I am so pleased we chatted and that you understand the particulars of the challenges that face us in installing a sustainable and optimal secondary heating system for when the sun is not shining. I will contact the people you mentioned in your first email and research the other subsequent offerings in other emails.

This is turning into being an exciting journey which looks like it should lead to the 'right' solution.

Thank you again for your fulsome response to my enquiry and if OK I will keep you updated with where my research takes me.

Mr Edwards

Further information

**Futureproof
your home**



**Retrofit
case studies**





Achievements

The Far South West Retrofit Consortium

A partnership led by **Plymouth Energy Community**, and involving **Community Energy Plus**, **Tamar Energy Community**, **361 Energy**, **South Dartmoor Community Energy**, **Exeter Community Energy**, supported by **Cornwall Council**, **Devon County Council** and **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 don't have significant savings to invest but don't qualify for grants and subsidies.

Through the project, we delivered a mix of face-to-face advice interactions at events, talks and energy drop-ins, together with retrofit home visits that allowed more in-depth discussions of the opportunities for low carbon upgrades and home improvements. We were able to signpost clients to local suppliers of the technologies - from solar PV and batteries to heat pumps - and develop their confidence in understanding the value of the improvements they were planning.

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



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.

Vulnerability Plus

The development of new projects is underway to support some of the most vulnerable clients we encounter; while they may not have complex needs and debt issues like the clients we support through Positive Action, we recognise that their circumstances make them extremely vulnerable, and these households need our services to ensure they can stay warm and dry at home. The groups we want to consider and have done some initial work supporting are:

- Clients diagnosed with Alzheimer and other dementias
- Clients diagnosed with serious life-limiting health conditions, including those in palliative and end of life care
- Refugees and asylum seekers in temporary accommodation
- People who are awaiting discharge from hospital but can't return home due to heating or damp and mould issues that mean their home is not safe or conducive to recovery



The Future

Strengthening support for retrofit services

Building on the work with the **CLEAN** team and our partnership delivering **LEAD**, we are currently bidding for funding to establish a Cornwall Home Upgrade Hub which aims to provide a comprehensive support mechanism for householders wanting to make energy efficiency upgrades to their properties and to engage with business operating in, or seeking to enter, the domestic retrofit market.

We want to connect the provision of retrofit advice and whole house planning, with the network of trusted installers, and provide a showcase of the opportunities that introduce low carbon technologies to homeowners, boosting confidence to act. A critical element that is currently missing is a localised mechanism to showcase and promote specialist installers in Cornwall and to provide a robust verification of the services available, building householder confidence.

While a lot of discrete work is being developed across the housing retrofit agenda, there is currently a lack of coordination and collaborative engagement among the key stakeholders in this sector. The **Home Upgrade Hub** will aim to foster partnerships to strengthen this work in Cornwall, including engagement with local community energy groups to share best practice and learning.

One reason for our increasing focus on the retrofit of properties, to ensure more people have homes that they can keep affordably warm and free from damp and mould, is the strong link between the quality of housing and health. With the rise in incidents of heatwaves, our role is also widening to help householders keep cool. The lack of investment in improving the energy efficiency of homes has a direct impact on residents' health and as the impacts of a rapidly changing climate increase, the challenges to respond continue to grow.



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.

Financial information and review of the year

(Please see page 53 and following for income, surplus, fund balances for the Financial Year ending March 2025.)

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

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



Public Benefit

Risk Management

Trustee responsibility

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

Risk identification process

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

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

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

Risk assessment statement

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



Public Benefit

Risk Management (continued)

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.

Risk Management: 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.



Public Benefit

Risk Management: Reserves Policy (continued)

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

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

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

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



Public Benefit

Fundraising performance

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

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

Investment performance against objectives

Like all organisations and individuals in the UK, the charity has seen its return from investments decline as interest rates continue at a very low level.

Auditors

A resolution proposing that RRL LLP 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
12 November 2025

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 2025 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 2025, 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

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

Independent Auditors' Report

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

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.

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.

Independent Auditors' Report

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 43 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

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

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.

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.

Independent Auditors' Report

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

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.

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.

J. Stevens

Josh Stevens ACA (Senior Statutory Auditor)

For and on behalf of RRL LLP

Chartered Accountants

Statutory Auditors

Peat House

Newham Road

TRURO, TR1 2DP

15/12/2025

Statement of financial activities

(incorporating income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Donations and legacies	4	1,094	-	1,094	300
Charitable activities	5	94,444	1,800,331	1,894,775	1,800,376
Investment income	6	1,475	-	1,475	1,245
Total income		97,013	1,800,331	1,897,344	1,801,921
Expenditure on:					
Charitable activities	7	168,876	1,617,132	1,786,008	1,680,088
Total expenditure	9	168,876	1,617,132	1,786,008	1,680,088
Net (expenditure)/income for the year		(71,863)	183,199	111,336	121,833
Transfers		-	-	-	-
Net movement in funds		(71,863)	183,199	111,336	121,833
Total funds brought forward		298,092	226,532	524,624	402,791
Total funds carried forward		226,229	409,731	635,960	524,624

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 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	11		-		-
Investments	12		1		1
Total fixed assets			1		1
Current assets					
Debtors	13	458,352		153,501	
Cash at bank and in hand		254,156		465,142	
Total current assets		712,508		618,643	
Creditors: amounts falling due within one year	14	(76,549)		(94,020)	
Net current assets			635,959		524,623
Net assets	18		635,960		524,624
Funds of the charity:					
Restricted funds	16		409,731		226,532
Unrestricted funds					
Unrestricted general reserves	17	226,229		298,092	
			226,229		298,092
Total charity funds			635,960		524,624

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

N Hartwell
Trustee



Company registration no. 03533571

Cash flow statement

For the year ended 31 March 2025

	<i>Notes</i>	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	21	(210,986)	30,915
		=====	=====
Change in cash and cash equivalents in the reporting period		(210,986)	30,915
Cash and cash equivalents at 1 April 2024		465,142	434,227
		-----	-----
Cash and cash equivalents at 31 March 2025		254,156	465,142
		=====	=====

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



N Hartwell
Trustee

Company registration no. 03533571

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)

1.4 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.

Notes

(forming part of the financial statements)

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

	Unrestricted funds £	Restricted funds £	2024 Total Funds £
Income from:			
Charitable activities	142,775	1,657,601	1,800,376
Investment income	1,245	-	1,245
Donation and legacies	300	-	300
	-----	-----	-----
Total income	144,320	1,657,601	1,801,921
	-----	-----	-----
Expenditure on:			
Charitable activities	196,735	1,483,353	1,680,088
	-----	-----	-----
Total expenditure	196,735	1,483,353	1,680,088
	-----	-----	-----
Net income/(expenditure) for the year	(52,415)	174,248	121,833
Transfers	-	-	-
	-----	-----	-----
Net movement in funds	(52,415)	174,248	121,833
Total funds brought forward	350,507	52,284	402,791
	-----	-----	-----
Total funds carried forward	298,092	226,532	524,624
	=====	=====	=====

Notes

(forming part of the financial statements)

4. Donations and legacies

	2025 £	2024 £
Donations	1,094	300

5. Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
CEP Winter Fuel Campaign	-	-	-	1,687
Climate Commission Secretariat role	-	7,076	7,076	-
CLEAN	-	266,735	266,735	-
Cold Homes Relief Fund	-	-	-	28,431
Community Power Cornwall	-	-	-	80
Cornwall Community Foundation	3,000	-	3,000	-
Cornwall Council Home Upgrade Scheme	-	45,000	45,000	45,000
Cornwall Council Household Support Fund	-	837,273	837,273	1,000,286
Cornwall Energy Advice Service	-	190,316	190,316	249,170
Energy Matters for Health	-	29,867	29,867	15,220
Energy Outreach Project	-	22,512	22,512	14,847
Landlord Liaison	-	-	-	1,887
LEAD - Far South West Retrofit Consortium	-	60,910	60,910	57,451
M&S	-	-	-	20,000
PEC National Grid	36,205	-	36,205	36,530
Positive Action for Health & Wellbeing	-	151,496	151,496	76,757
Positive Mental Health Advice	-	-	-	7,649
Resilient Bude	-	10,132	10,132	14,688
Sustainable Homes Advice Service	-	-	-	5,304
Warm Homes Discount Industry Initiative	-	179,014	179,014	186,434
Warm Wales, Healthy Homes Health People	30,543	-	30,543	26,581
Other earned income	24,696	-	24,696	12,374
	94,444	1,800,331	1,894,775	1,800,376

Notes

(forming part of the financial statements)

5. Income from charitable activities (continued)

The purpose of each fund is as follows:

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

Climate Commission Secretariat Role: Secretariat support services for Cornwall and Isles of Scilly Climate Commission.

CLEAN: Cornwall Low Carbon Energy Advice Network – a partnership with Cornwall Climate Action Network, funded for four years by the National Lottery Community Fund's Climate Action.

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.

Notes

(forming part of the financial statements)

5. Income from charitable activities (continued)

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.

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 (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.

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.

Notes

(forming part of the financial statements)

5. Income from charitable activities (continued)

PEC National Grid: Follow up energy advice home visits for households on National Grid's Priority Service Register and identified as needing advice and support.

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.

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.

Notes

(forming part of the financial statements)

5. Income from charitable activities (continued)

Additional note:

Cornwall Community Foundation Surviving Winter and Crisis Funds

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

Furniss Charity, Truro City Council

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

Income from government grants for the year totalled £1,107,965 (2024: £1,102,733).

Notes

(forming part of the financial statements)

6. Investment income

	2025 £	2024 £
Bank interest receivable	1,475	1,245

7. Charitable expenditure

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Direct project salaries and costs	210,064	1,616,828	1,826,892	1,720,449
Salaries and recruitment	52,931	63	52,994	56,235
Mileage and travel costs	720	169	889	1,257
Premises costs	38,204	-	38,204	10,783
Insurance	3,073	-	3,073	4,815
Postage, stationery and consumables	2,242	52	2,294	2,676
Telephones	2,517	-	2,517	3,459
Computer and IT costs	11,297	-	11,297	18,892
Subscriptions and licences	2,902	-	2,902	1,398
Other office costs	1,610	20	1,630	9,130
Professional and accountancy fees	7,304	-	7,304	8,311
Bank charges	153	-	153	147
Bad debt write off	139	-	139	-
Irrecoverable VAT	11,533	-	11,533	9,009
Sundry expenses	-	-	-	-
Governance costs (Note 8)	9,927	-	9,927	9,127
Project overhead absorption	(185,740)	-	(185,740)	(175,600)
Total charitable expenditure	168,876	1,617,132	1,786,008	1,680,088

Notes

(forming part of the financial statements)

8. Governance costs

	2025	2024
	£	£
Audit	4,750	4,150
Salaries	5,177	4,977
	<u>9,927</u>	<u>9127</u>

9. Total expenditure

	2025	2024
	£	£
Total expenditure includes:		
Operating lease rentals	22,950	13,642
Depreciation	-	1,875
	<u>22,950</u>	<u>15,517</u>
Staff costs:		
Wages and salaries	665,288	565,488
Social security costs	56,877	43,370
Other pension costs	13,136	10,212
	<u>735,301</u>	<u>619,070</u>

	2025	2024
The average number of <u>full time</u> equivalent persons employed during the year was as follows:	<u>26</u>	<u>24</u>

During the year, one employee earned total emoluments in the range of £60,000 to £70,000. (2024: No employee earned total emoluments over £60,000.)

The total remuneration benefits of key management personnel for the year was £70,342 (2024: £67,677).

Notes

(forming part of the financial statements)

Pension Scheme

The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £13,136 (2024: £10,212). There were outstanding contributions of £5,497 (2024: £2,742) at the year end.

10. Related party transactions

The trustees who are also directors of the company received no remuneration in the year (2024: £Nil).

11. Tangible assets

	Furniture, fittings and equipment £	IT equipment £	Total £
Cost			
Balance at 1 April 2024	1,487	10,000	11,487
Disposals	-	-	-
	-----	-----	-----
Balance at 31 March 2025	-	-	-
	-----	-----	-----
Depreciation			
Balance at 1 April 2024	1,487	10,000	11,487
Charge for the year	-	-	-
Released on disposal	-	-	-
	-----	-----	-----
Balance at 31 March 2025	-	-	-
	-----	-----	-----
Net book value			
At 31 March 2025	-	-	-
	-----	-----	-----
At 31 March 2024	-	-	-
	-----	-----	-----

Notes

(forming part of the financial statements)

12. Investments

	£
<i>Investment in subsidiary undertaking at cost:</i>	
As at 31 March 2025 and 2024	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

	2025	2024
	£	£
Trade debtors	20,897	45,252
Prepayments and accrued income	437,455	108,249
	<hr/>	<hr/>
	458,352	153,501
	<hr/>	<hr/>

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	24,345	42,112
Other creditors including tax and social security	24,292	38,059
Accruals and deferred income (note 15)	27,912	13,849
	<hr/>	<hr/>
	76,549	94,020
	<hr/>	<hr/>

Notes

(forming part of the financial statements)

15. Deferred income

	2025 £	2024 £
<i>Grants received in advance</i>		
Balance at 1 April 2024	309	96,397
Amount released to income	(497,799)	(582,380)
Amount deferred in year	514,131	486,292
	<hr/>	<hr/>
Balance as at 31 March 2025	16,641	309
	<hr/>	<hr/>

16. Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Big Energy Saving Network	-	22,512	-	-	22,512
CLEAN	-	266,735	249,794	-	16,941
Climate Commission Secretariat role	-	7,076	-	-	7,076
Cornwall Council Home Upgrade Grant	-	45,000	45,000	-	-
Cornwall Council Household Support	177,278	837,273	726,155	(100,000)	188,396
Cornwall Energy Advice Service	-	190,316	173,109	-	17,207
Energy Matters for Health Care	-	29,867	29,867	-	-
LEAD Far South West Retrofit PEC	-	60,910	60,910	-	-
M&S	20,000	-	5,593	-	14,407
Positive Action for Health and Wellbeing	-	151,496	143,330	-	8,166
Resilient Bude	-	10,132	10,132	-	-
Warm Homes Discount Industry	-	179,014	152,926	-	26,088
Underspend reallocation	29,254	-	20,316	100,000	108,938
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	226,532	1,800,331	1,617,132	-	409,731
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Notes

(forming part of the financial statements)

16. Restricted funds (continued)

The purpose of each fund is as follows:

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

CLEAN: Cornwall Low Carbon Energy Advice Network: A partnership with Cornwall Climate Action Network, funded for four years by the National Lottery Community Fund's Climate Action.

Climate Commission Secretariat Role: Secretariat support services for Cornwall and Isles of Scilly Climate Commission.

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

(forming part of the financial statements)

16. Restricted funds (continued)

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.

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.

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.

Notes

(forming part of the financial statements)

16. Restricted funds (continued) - prior year

	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	936,650	775,764	(29,254)	177,278
Cornwall Energy Advice Service	-	249,170	249,170	-	-
Energy Matters for Healthcare	-	15,220	15,220	-	-
LEAD Far South West Retrofit PEC	-	57,451	57,451	-	-
M&S	-	20,000	-	-	20,000
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	-	-
Underspend Reallocation	-	-	-	29,254	29,254
	<u>52,284</u>	<u>1,657,601</u>	<u>1,483,353</u>	<u>-</u>	<u>226,532</u>

17. Unrestricted funds

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	<u>298,092</u>	<u>97,013</u>	<u>168,876</u>	<u>-</u>	<u>226,229</u>
Prior year unrestricted funds					
	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Unrestricted general reserves	<u>350,507</u>	<u>144,320</u>	<u>196,735</u>	<u>-</u>	<u>298,092</u>

Notes

(forming part of the financial statements)

18. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2025 are represented by:			
Fixed assets	1	-	1
Net current assets	226,228	409,731	635,959
	<hr/>	<hr/>	<hr/>
	226,229	409,731	635,960
	<hr/>	<hr/>	<hr/>

Prior year 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	226,532	524,623
	<hr/>	<hr/>	<hr/>
	298,092	226,532	524,624
	<hr/>	<hr/>	<hr/>

19. Financial commitments

As at 31 March 2025, total annual commitments under non-cancellable operating leases were as follows:

	2025 £	2024 £
<i>Land and buildings:</i>		
Operating leases which expire:		
In less than one year	22,950	22,950
In one to two years	45,900	45,900
In two to five years	19,125	42,075
	<hr/>	<hr/>

Notes

(forming part of the financial statements)

20. Subsidiaries

These financial statements are separate charity financial statements for 31 March 2025. 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 2025 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	-	-

Notes

(forming part of the financial statements)

21. Cash generated from operations

	2025 £	2024 £
(Deficit)/Surplus for the year	111,336	121,833
Adjustments for:		
Depreciation charges	-	1,875
Movements in working capital:		
(Increase)/Decrease in debtors	(304,851)	(22,950)
(Decrease)/Increase in creditors	(17,471)	(69,843)
Cash generated/(used) from operations	(210,986)	30,915

22. Auditor's liability limitation agreement

For the year ended 31 March 2025, the charitable company entered into a liability limitation agreement with its auditors, the principal terms of which limit the liability of the auditors to £1,200,000 in relation to their responsibilities as auditors of the charitable company. The date that the charitable company agreed this was 2 September 2025.

Thank you for your ongoing support

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Community Energy Plus
Cornwall's energy advice charity

