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Centre for Local Economies

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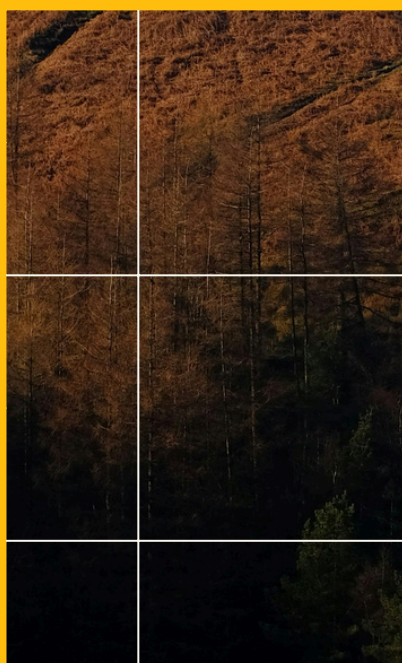
Blown away: following the money in Scotland's onshore wind sector



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About this report

This report analyses who benefits financially from Scotland's onshore wind sector by examining profits, dividends, land rents and community payments across more than 300 windfarms. It reveals that most wealth is extracted by corporate owners – often outside Scotland – while community-owned schemes retain far more value locally and deliver significantly greater public benefit.

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1. Summary

Scotland's onshore wind sector generates significant wealth, but current ownership structures mean most of this value leaves Scottish communities rather than circulating locally. This report investigates just how much wealth is being generated from Scotland's onshore wind energy and who benefits. It argues that the Scottish Government could be doing more to ensure that the wealth being created in the sector benefits Scotland's communities more directly. In particular, greater community and public ownership would provide an ongoing income stream for communities to address local challenges and improve quality of life.

The onshore wind sector is central to Scotland's aspirations to become more energy self-sufficient and address the environmental crisis. The Scottish Government has committed to doubling Scotland's installed capacity from 10 gigawatts (GW) to 20 by 2030.[1] The need to prioritise greater energy security has become more urgent with escalating conflict in the Middle East further pushing up energy prices.

Any move away from fossil fuel dependence can only be considered a just transition if it is done in a way which supports and reinvests in Scottish communities and businesses. This requires ensuring that more of the wealth from renewable energy directly benefits households and communities in Scotland, rather than flowing to a small number of corporate owners with little stake in local economies.[2] Ownership of key assets will determine this outcome, particularly the technologies and infrastructure at the heart of the renewable energy transition. In the onshore wind sector, this includes wind turbines as well as land. To date only one per cent of installed onshore windfarm capacity in Scotland is community owned with almost all the rest being privately owned, representing a missed opportunity by policymakers to maximise investment in local economies through public and community ownership.[3]

This research analyses financial flows within ownership structures in Scotland's onshore wind sector. It identifies 105 operational windfarms with published accounts, representing around half (49 per cent of Scotland's installed capacity. Over the five financial years from 2019-20 to 2023-2024:

- Those 105 windfarms made a total of £2.83 billion in post-tax profits;
- Nearly 90 per cent of that profit - £2.49 billion – was paid as dividends to corporate shareholders;
- 18 per cent of those dividends, or £438 million was paid out by companies owned by private equity or based in tax havens.[4]

Based on this analysis, it is possible to estimate values for Scotland's onshore wind sector as a whole. By extrapolating from these companies, estimated total post-tax profit for

[1] Scottish Government. Renewable and low carbon energy policy: onshore wind. Read.
[2] Future Economy Scotland. (2025). ScotWind. Read.
[3] Community Energy Scotland estimated only 123MW of community-owned onshore wind out of 9600MW in 2024. Read.
[4] Private equity is a financial mechanism often involving the acquisition of companies using high levels of debt then prioritizing short-term returns, asset stripping and wealth extraction over long-term investment. See also O'Brien (2026). Want to know capitalism's endgame? The Guardian. Read.

Scotland's onshore wind sector was around £5.6 bn over five years with dividends of £4.1bn of which around £729m to companies owned by private equity or based in tax havens.

A major beneficiary of onshore wind developments is landowners who lease their land to windfarm developers. Across all Scottish windfarms, landowners are estimated to have received between £190m and £380m over five years, with nearly 90 per cent of these rents – across the 80 per cent of installed capacity for which data is available – flowing to private companies, individuals and trusts.

During this same period, 261 windfarm developers paid around £147m in benefits to communities near windfarms. These payments are voluntary, and many communities received less than the current minimum recommended by the Scottish Government (£5,000/MW), with some receiving nothing at all. If the government's current guidance was followed – £5,000 per MW paid to communities across all installed capacity – then around £238m would flow to communities over five years, equivalent to around 1.6 per cent of estimated windfarm turnover in Scotland or 5.7 per cent of dividends.

Community owned windfarms delivered significant income to communities. Four windfarms owned entirely by local communities with installed capacity of 20.7MW published accounts data in Companies House. They showed a total profit after tax of £8.11m for the three years from 2022-2024, equivalent to £130,569/MW per year, 26 times higher than the recommended £5,000/MW community benefit payments. None of that profit was extracted as dividends to corporate shareholders but instead was reinvested in local services and community projects. A separate four community owned windfarms with installed capacity of 13MW shared data for this report showing £10.2m in payments to communities in the most recent three years, equivalent to £261,723/MW per year, 52 times higher than the recommended £5,000/MW community benefit payments.

Our research shows there is an urgent need to ensure that more of the wealth created by renewables reaches communities. Community benefit payments are one way in which this can happen, but as our analysis shows, these are very small in comparison to the profits being generated.[5] The Scottish Government needs to do more to ensure that community benefit payments are proportional to profits and the social and economic needs of communities where windfarms are located.

The Scottish Government also needs to do much more to diversify the ownership of onshore windfarms so that the public and community sector can play their part in helping Scotland to become more self-sufficient in energy production longer term – in a way that is also affordable and reinvests in the communities who host the infrastructure. This report recommends that policymakers explore requiring developers to offer a stake to communities, such as in Denmark where a 20 per cent ownership stake in new windfarms must be offered to communities.

[5] Community benefit payments are voluntary financial contributions provided by developers to local communities.

As this report argues, community ownership means that more of the profits from windfarms stay in Scotland and are spent locally on important services, regeneration and social programmes which deliver lasting economic and social benefits.

2. Approach

This research combined several different datasets and extensive company and windfarm-level research to understand the distribution of benefits from Scotland's onshore wind sector. Published company accounts data was used to understand the profits and dividends made by windfarm operators and the characteristics of their ultimate parent companies.[6]

The UK government's Department for Energy Security and Net Zero (DESNZ) Renewable Energy Planning Database (REPD) of October 2025 identifies 337 operational onshore windfarm sites in Scotland, with a total installed capacity of 9,511 megawatts (MW).[7] This list was used to identify companies linked to individual windfarms in Companies House. Searches by windfarm name were conducted and details were checked in company filings to confirm whether the windfarm listed in REPD matches the Companies House entry. The main criteria were:

- MW installed capacity
- Location
- Generation (MWh/GWh) and load factor
- Dates operational
- Owner/operator and parent companies
- Financial indicators (e.g. turnover and total assets) compared to operational metrics (installed megawatt capacity, electricity generation, and load factor).

Through this process 147 companies were identified which, with a strong level of confidence, are understood to represent the economic activities of individual windfarms on the REPD list. The windfarms covered by these companies had installed capacity of 5,801MW, representing 61 per cent of total Scottish onshore wind capacity.

The choice about whether to create Special Purpose Vehicles (SPVs) for individual windfarms depends on a range of financial and operational considerations, such as how to manage risk and to raise project-specific debt. Large vertically integrated energy companies like Scottish Power and Scottish and Southern Energy (SSE) manage some or all their windfarms through a centralised corporate structure and report on a similar basis, with no financial data available for individual windfarms.

39 per cent or 3,711MW of Scotland's installed onshore wind capacity is from windfarm sites which our research could not link to specific SPV companies. Of these, 25 of the biggest sites were linked to Scottish Power or Scottish Power Renewables, with a collective

[6] This contrasts with studies which use operational data of developers, e.g. Biggar Economics. (2024). Onshore wind finances and economic development. Read.
[7] UK Government. (2025). Renewable Energy Planning Database monthly extract. Read.

installed capacity of 1,675MW – nearly half of the total capacity not linked to specific SPV companies.

Location data from the REPD list was also used alongside data from Who Owns Scotland to identify landowners.[8]

3. Quantifying wealth extraction through company accounts data

We understand extraction as the mechanism by which wealth and resources are taken out of communities instead of being reinvested in them. Financial data from accounts published on Companies House was gathered for the companies linked to individual windfarms.[9] In line with standard accounting practices, companies established to own and manage windfarm assets (e.g. special purpose vehicles) typically depreciate plant and machinery, such as turbines, on a straight-line basis over their useful life, usually 20–30 years. This means that profits can be realised on paper from the first years of operation even when the capital cost of the investment has not yet been recouped.

For the 147 windfarms linked to specific companies, 111 had financial data available for the 2023-24 financial year and the four previous years, of which 105 were operational in 2024. There are several reasons why some windfarm companies do not report financial data. Smaller operators with lower turnover have reduced reporting requirements, while companies that are part of larger corporate groups may have their results included in consolidated parent company accounts. The total MW of windfarms linked to companies reporting financial data in 2024 was equivalent to around half (49 per cent) of Scotland's total installed capacity.[10]

Key findings

The headline figures for these companies are given in Table one and indicate that the sector generates large surpluses relative to turnover and sees significant wealth extraction in the form of dividend payments to shareholders. Figures are present for a five-year period due to annual fluctuations in wind conditions, revenue and profit. Over the five financial years from 2019-20 to 2023-24, these windfarms made **£2.832bn** in post-tax profits, of which 15 per cent or £436m was made by those owned in tax havens or by private equity companies.[11] Nearly 90 per cent of this value, £2.486bn, was paid out in dividends to shareholders of which 18 per cent or £438m by those owned in tax havens or by private equity companies.

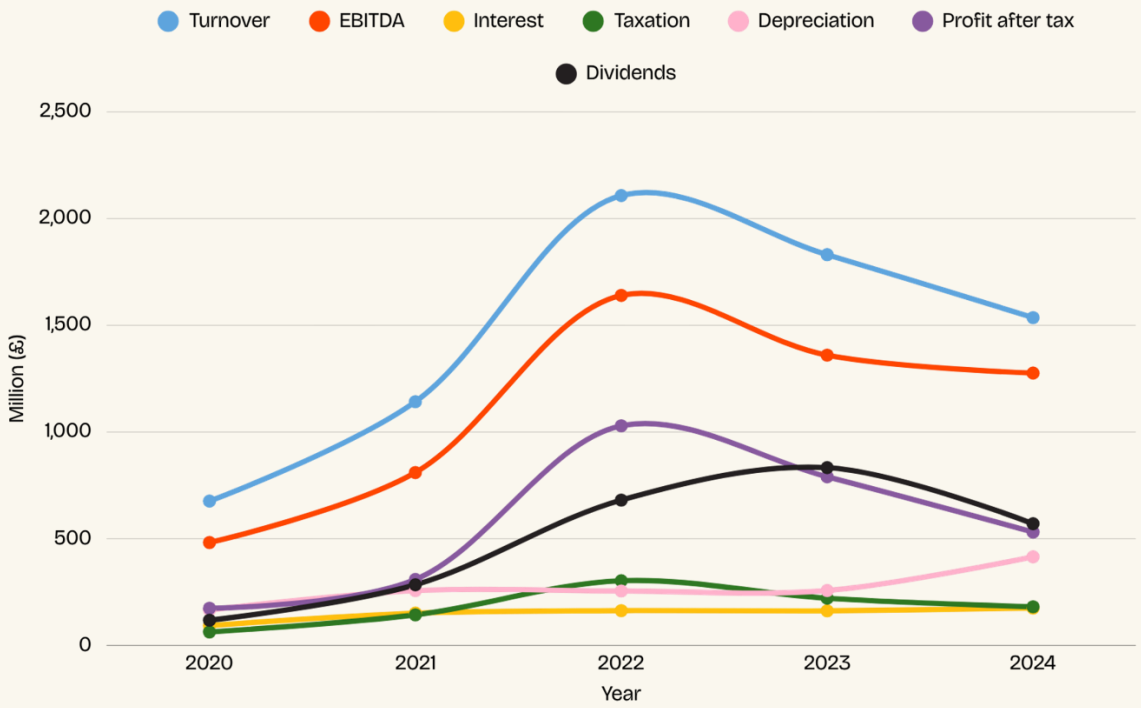
[8] Who Owns Scotland. Read.
[9] Data came via external data providers The Data City and Data Gardener.
[10] Except for dividends where coverage was 30 per cent. This is likely to be because companies only report dividends if actually paid, i.e. they don't report zero dividends.
[11] The tax havens were Jersey, Luxembourg, Cayman Islands, Guernsey, Netherlands, following Tax Justice Network. Corporate Tax Haven Index. Read. Private equity owned providers were identified by the presence of terms "bidco", "midco" or "topco" in the ultimate parent company name.

Table one: Summary of financial data for 105 windfarm companies

	5 yr total, 2020-2024 (£m)	% of Turnover	Tax haven and private equity 5yr total (£m)	Tax haven & private equity share
Turnover	7,293	100%	1,321	18%
EBITDA profit	5,568	76%	1,006	18%
Interest	743	10%	165	22%
Taxation	911	12%	144	16%
Depreciation	1,351	19%	261	19%
Profit after tax	2,832	39%	436	15%
Dividends	2,486	34%	438	18%

NB: EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization) is a financial indicator of operating profitability and cash flow

Chart one: Total financial data for 105 windfarm companies over time



The 39 per cent profit after tax margin is similar to other studies of windfarm company accounts,[12] but higher than studies using a project finance and cash-flow modelling approach.[13] The latter are not directly comparable to the company accounts-based figures presented here. This is because accounting practices spread depreciation – a non-cash expense – over the lifetime of the project (20-30 years), while loan repayments for capital expenditure are typically made over a shorter period (10-15 years). As a result, analysis of

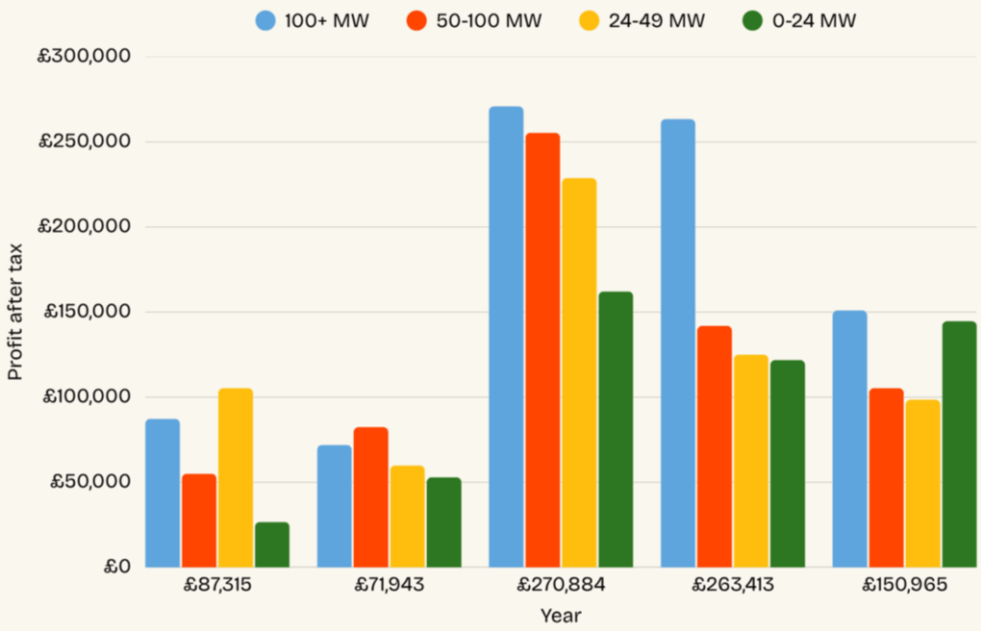
[12] Plimsoll Publishing. (2025). The energy power equation. Read.
[13] Biggar Economics cites onshore wind farm 'Capital Repayment' as 48 per cent of income and 'Gross Profit' at six per cent but does not specify data sources or what period of asset operation is covered. Biggar Economics. (2024). Onshore wind finances and economic development. Read.
Biggar Economics. (2024). The value of an onshore wind farm. Read.

profit after tax based on straight-line depreciation provides an incomplete picture of windfarm finances, particularly cashflow. Even so, the scale of cash dividends is similar to post-tax profits, suggesting that the accounting data presented here provides a reliable indication of the surplus generated and extracted from windfarms.

4. Estimating wealth extraction for all of Scotland's onshore wind sector

Only half of Scotland's installed onshore wind capacity could be linked to specific companies with published accounts data. To arrive at estimates for the whole of Scotland's onshore wind sector, this research extrapolates based on values per MW for financial variables (turnover, profit, dividends etc.) Windfarms were classified by size and per MW values calculated for each financial variable.[14] Chart two below shows an example of values for profit after tax per MW by windfarm size, showing that larger windfarms in terms of MW of installed capacity tend to have higher profit per MW.

Chart two: Profit after tax per MW (£), by windfarm size (MW) over time



For each financial variable, average values per MW were calculated by windfarm size and applied to windfarms without Companies House data to produce the estimates in Table two. This shows that over the five years to 2024, Scotland's onshore wind sector had after tax profits of around £5.6bn and dividends of around £4.1bn. If we assume 18 per cent goes to companies owned by private equity or based in tax havens, as in Table one, then around £729m in dividends would flow to them.

The estimates are all close to double the values in Table one as would be expected given that the values in Table one cover around half of Scotland's wind capacity. Whilst these

[14] Wind farm age and location were also considered but were less accurate predictors than windfarm size, e.g. there was little correlation of location to profits reported.

figures are estimates, they provide an indication of just how much wealth is being generated from Scotland's onshore wind sector and how that wealth is distributed.

Table two: Estimates of financial variables for Scotland's entire onshore wind sector

FY ending	5 yr total, 2020-2024	Annual average
Turnover	£14,590m	£2,918m
EBITDA profit	£11,382m	£2,276m
Interest	£1,618m	£324m
Taxation	£1,841m	£368m
Depreciation	£2,719m	£544m
Profit after tax	£5,641m	£1,128m
Dividends	£4,134m	£827m

NB: EBITDA stands for Earnings Before Interest, Taxes, Depreciation, and Amortization

These estimates are based on the assumption that there are no fundamental differences between windfarms with and without financial data. The only observable difference between the two groups relates to ownership. Some of the largest windfarms that could not be linked to specific SPV companies, and therefore lack financial data, are owned or operated by Scottish Power which only reports results at a high level of aggregation (see end of Approach section). Scottish Power is itself part of the multinational Iberdrola Group and accounts for around half of the capacity without financial data. There is no evidence to suggest that the scale or mechanisms of financial extraction differ structurally between windfarm sites.

Quantifying wealth extraction through land ownership

A major beneficiary of onshore wind developments are landowners who lease their land to windfarm developers. Company accounts rarely specified the value of rents paid to landowners. Research suggests fixed (per MW), variable (per cent of turnover) and hybrid rental arrangements, with rental payment equivalents ranging from £4,000-£8,000 per installed MW.[15] Multiplying these by total installed capacity gives a range of possible payments to landowners, from £38m to £76m per year (giving a mid-range of £57m), or £190m to £380m over five years. This would make payments to landowners equivalent to around two per cent of turnover, five per cent of profits after tax or seven per cent of dividends.

Who Owns Scotland data was used to identify landowners based on windfarm coordinates in the DESNZ REPD dataset. Of the 337 windfarm sites, ownership data was available for 197, which account for around 80 per cent of total installed capacity. Table three below shows a summary of the ownership data and estimated total payments to landowners using the midrange estimate (£6,000 per MW) with total payments estimated at £57m per year or £285m over five years, equivalent to around two per cent of windfarm turnover. The table also suggests that for windfarm sites where data is available, nearly 90 per cent of land rents from windfarms go to private companies, individuals and trusts.

[15] £4,000-£5,000 per MW/year: SRUC. (2020). Case studies of moorland uses. Read.
£5,000-£8,000 per MW/year: Caeli Energy. (2025). Digital marketplace accelerates wind development. Read.

Table three: Rents to landowners by type from all Scottish onshore windfarms

Type	Share of MW	Est. annual rents to landowners (£m)
Private - individual, trust, firm etc.	40.0%	22.8
UK-owned company	22.3%	12.7
No data	19.6%	11.2
Scottish Ministers (FLS)/Crown Estate	9.4%	5.3
Foreign-owned company	8.4%	4.8
Not for Profit	0.3%	0.2
Grand Total	100.0%	57.0

Source: Own calculation based on Who Owns Scotland, DESNZ REPD.

5. Wealth flows to communities

Community benefit payments

The Scottish Government's good practice principles for community benefits – currently under review through a consultation – recommends that private windfarm operators voluntarily pay **community benefit payments** of £5,000 per installed MW per annum. Local Energy Scotland data on actual community benefit package values for 261 operational onshore windfarms suggest actual payments of £3,167 per MW, for a total value of £29.4m per year across Scotland.[16] Over five years this equates to around £147m or one per cent of sector turnover in Table two, also equivalent to 3.6 per cent of dividends. Some projects had community benefit package values of zero, suggesting no benefit payments to communities at all.

If the government's guidance was followed – £5,000 per MW paid to communities across all installed capacity – then around £238m would have flowed to communities over five years, equivalent to around 1.6 per cent of estimated windfarm turnover in Scotland or 5.7 per cent of dividends.

Community-owned windfarms (Companies House data)

It is well documented that **community ownership** of windfarms results in far higher benefits to communities than private/corporate ownership – 34 times higher in one study.[17] To test this argument in the context of this research, the analysis identified four community-owned windfarms which were linked to specific companies with accounts data in Companies House, with collective installed capacity of 20.7MW. Financial outcomes for these companies are presented in Table four below, with data only consistently available for the most recent three years.

[16] Local Energy Scotland. (2026). Projects index: community benefits offered. Read.
[17] Aquatera (2021). A comparison of the financial benefits arising from private and community owned wind farms. Read.

Table four: Summary of Companies House accounts data for four community-owned windfarm companies

	3 yr total, 2022-2024 (£m)	% of Turnover
Turnover	25.20	100%
EBITDA	17.27	69%
Interest	3.91	16%
Taxation	1.31	5%
Depreciation	4.13	16%
Profit after tax	8.11	32%
Dividends	0	0%

NB: EBITDA stands for Earnings Before Interest, Taxes, Depreciation, and Amortization

The sample size limits generalisation however the most notable differences between community-owned windfarms and the wider sector are lower profits after tax (32 per cent of turnover, compared to 39 per cent for the overall sector) and zero dividends, whereas for the overall of the sector these were equivalent to 34 per cent of turnover.

These patterns partly reflect differences in financing models, including higher borrowing costs, as well as differences in windfarm size – all community-owned windfarms were under 10MW installed capacity. The lack of dividends is due to surplus being invested directly into communities – if all £8.11m of profit after tax were invested in this way it would be equivalent to £130,569/MW per year, 26 times higher than the £5,000/MW community benefit payment level.

Community-owned windfarms (data provided by windfarm owners)

Most community-owned windfarms do not submit accounts data to Companies House due to their small size and limited reporting requirements. Also, profit after tax in Table four is calculated using depreciation, a non-cash expense. As a result, it may not reflect how much cash actually reaches communities.

A small number of community-owned windfarms were therefore surveyed to gather information on their finances and payments to communities. Four community-owned windfarms with installed capacity of 13MW responded to the data request (different ones from the four with data on Companies House in the previous section).

Their total turnover over the most recent three years was £20.5m and payments to communities were £10.2m (50 per cent of turnover). This is higher than the 32 per cent post-tax profit margin reported by the other community owned windfarms as well as the 39 per cent figure in Table one for all windfarm companies, suggesting variations in rate of return across windfarms despite ownership type. The payments to communities were equivalent to £261,723/MW per year, 52 times higher than the £5,000/MW community benefit payments.

Impact reports by these four community-owned windfarms analysed for this research suggest that income from turbines is being reinvested to support long-term local development and resilience. Revenues fund community facilities, town centre regeneration, transport initiatives, cafés, and hubs that provide important services and employment opportunities. Significant resources are directed to grant programmes supporting disadvantaged groups, youth, culture, climate action, environmental projects, and community events, often unlocking substantial match funding. Wind income also sustains staff posts, volunteering, education, and local wellbeing initiatives, while building financial reserves to manage future revenue declines and ensure enduring community benefit.

6. Policy recommendations

Scotland's onshore wind sector is central to the transition to a low-carbon economy and has the potential to deliver significant economic value and energy security to local economies. The Scottish Government has committed to doubling its installed capacity of around 10GW to 20GW of onshore wind by 2030. Across all technologies, the Scottish Government also has a target to reach two GW of "community and locally owned" energy in Scotland by 2030, of which 55 per cent had been achieved as of December 2024, largely through private local ownership rather than collective community ownership.[18]

As capacity continues to expand, it offers a major opportunity not only to decarbonise energy production, but also to support local economies, reduce inequality and build long-term community wealth. If onshore wind capacity increases by a further 10GW as targeted, and if 20 per cent of this additional capacity were community-owned, it could generate around £165m per year to be reinvested into local communities.[19]

However, this opportunity is not yet being fully realised. The current ownership model results in much of the financial value generated by onshore wind flowing out of Scotland's communities rather than being retained locally. Our research highlights this stark imbalance: **£5.6bn in profits compared to just £147m in community benefits** over five years.

To address these inequalities and deliver an energy transition that is also economically just, policymakers and developers should adhere to the principles of community wealth building as set out in Scotland's recent Community Wealth Building (Scotland) Act 2026, and especially as formulated in relation to renewables.[20] Public sector organisations covered by the legislation should outline the steps they will take in their community wealth building action plans to diversify the ownership of key assets like energy production and how they will actively support their communities to take greater ownership through capacity support, planning policy, funding etc. Further specific recommendations include:

Increasing public and community-owned capacity

[18] Across all "community or locally owned" renewables in Scotland, community-owned schemes made up only two per cent of installations and 10 per cent of operational capacity. Energy Saving Trust. (2024). Community and locally owned energy in Scotland 2024 report. Read.
[19] This is based on the distribution of surplus to communities proportionate to the current value of dividends, based on dividends per year of £827m for around 10GW of installed capacity, as in table two above, 20 per cent of which is £165m.
[20] CLES. (2025). Harnessing our natural resources. Read.

Our research demonstrates that within the onshore wind sector, ownership of land and assets determines who benefits, and this report calls on the UK and Scottish Governments to do more to diversify ownership. The approach to delivering renewables at scale to date has not focussed enough on who owns and benefits from these renewables, resulting in significant leakage of wealth from communities. The public sector also has an important role in developing and owning renewable energy generation capacity, at the national and local level.[21]

Community ownership is a proven solution to delivering higher local benefits in the onshore wind sector; in the community owned windfarms studied, profits stayed within the community rather than being extracted as dividends for corporate shareholders. These funds were then reinvested locally to fund local services, regeneration and social programmes, delivering lasting economic and social benefits. However as mentioned above most of the increased capacity of "community and locally owned" energy achieved in Scotland is currently accounted for by private operators classified as local, rather than genuinely community-owned schemes.[22]

To deliver the diversification of ownership we recommend, the Scottish Government should set targets to increase public and community ownership specifically, [23] supported by funding and technical support to develop projects.
Policymakers should explore options to require developers to offer communities a minimum shared ownership stake in new developments, such as the 20 per cent minimum required in Denmark.[24] Technical and financial capacity building would be required to implement this change and enable communities to take up these stakes. Such an approach is partially outlined in the UK government's Local Power Plan, including a one billion pound fund for community energy schemes – much less than the one billion pound a year promised in Labour's 2024 election manifesto.[25] To deliver this, Community Energy Scotland has called for increased multi-year capacity building funding for community energy organisations.

To further support these policy changes, the Scottish Government could also change planning rules and make use of public land to prioritise public and community-owned energy, as well as setting up a Scottish Community Wealth Fund to seed fund community energy projects.[26] It could also allow public bodies to buy electricity direct from public and community-owned renewable energy projects.

Increasing community benefit payments

[21] Common Wealth. (2024). The greatest generation: how public power can deliver net zero faster, fairer and cheaper. Read.
[22] See footnote 18 above.
[23] For example, the Scottish Community Coalition on Energy are calling for one GW of renewable energy to be community owned by 2030. Scottish Community Coalition on Energy. (2025). Community energy briefing for MSPs. Read.
[24] Community Energy Scotland. (2025). Shared ownership briefing. Read.
UK Government. (n.d.). Community benefits and shared ownership for low carbon energy infrastructure. Read.
Scottish National Party. (2026). It's Scotland's Energy Campaign. Read.
[25] UK Government. (2026). Local Power Plan. Read.
Community Energy Scotland. (2026). Local Power Plan briefing. Read.
S Carrell. (2026). Miliband pledges up to £1bn for community green energy schemes. The Guardian. Read.
[26] Scottish Community Coalition on Energy. (2026). Manifesto recommendations. Read.

Our research also reveals that under the current system of voluntary community benefit payments, the level of payments is a tiny fraction of the amount being made by corporate windfarm owners. Voluntary approaches have not delivered fair outcomes to date, with many communities receiving payments below even the minimum recommended amount. The Scottish Government and local authorities should do more to support effective dialogue and collaboration between developers and communities to ensure the latter get their fair share.[27]

Alongside communities having a proper ownership stake in renewables, we recommend that community benefit payments should be increased. One potential approach is making the payments mandatory and linking them to project revenue.[28] If the payments were fixed at four per cent of revenue, estimated payments to communities would total £120m per year or 14.5 per cent of average dividends paid each year by windfarms. This compares to current actual community benefit payments of £29.4m per year.

As a minimum, the per megawatt community benefit payment should be increased from £5,000/MW to reflect inflation since it was introduced in 2014. If the payment was increased as per the Bank of England's inflation calculator (£7,826/MW)[29], a total of around £74m would flow into communities, assuming all currently operating windfarms made community benefit payments. This is equivalent to only nine per cent of the estimated average dividends paid each year by windfarms. In comparison, if all operating windfarms paid £5,000/MW, it would result in a total of £48m paid compared to the current £29m.

Improved transparency

To deliver energy transition, it is essential that the public see renewable energy as legitimate. Perceived unfairness in how the benefits are distributed risks opposition to vital efforts to decarbonise our energy production; therefore, it is essential that communities hosting renewable developments can clearly see where the money goes.

Our research shows a lack of transparency around financial outcomes in Scotland's onshore wind sector, with only half of installed capacity linked to company accounts data on profits and dividends. While conclusions can be extrapolated about those companies, improved data availability would support a more informed conversation about who benefits from onshore wind in Scotland. We therefore recommend all windfarm projects be required to report their revenue, profits, dividends and payments to communities and landowners.

[27] See also https://cles.org.uk/harnessing-our-natural-resources/.
[28] Community Energy Scotland proposal.
[29] Bank of England. (2026). Inflation calculator. Read.

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