

EN:Communities CIO

England & Wales · Charity number 1163304

Details

Other names EN:ABLE COMMUNITIES CIO

Status Registered

Legal form CIO

Registered 2015-08-25

Register [View on the Charity Commission register](#)

Contact

Address Collaboration Works
2 Carbrook Street
Carbrook
Sheffield
S9 2JE

Phone 07884559122

Email simeon.perry@efficiencynorth.org

Website <https://www.efficiencynorth.org/communities>

Activities

Objects: The promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation (and in particular, such areas in the Yorkshire and Humber, the North East, North West and East Midlands regions) by all or any of the following means: a) The relief of poverty in such ways as may be thought fit b) The relief of unemployment in such ways as may be thought fit, including assistance to find employment c) The advancement of education, training or retraining, particularly among unemployed people with work experience d) The provision of financial assistance, technical assistance, or business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help; i. In setting up their own business, or ii. To existing businesses e) The creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms f) The provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing g) The maintenance, improvement or provision of public amenities h) The preservation of buildings or sites of historic or architectural importance i) The provision or assistance in the provision of recreational facilities for the public at large and/or those who, by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities j) The protection or conservation of the environment k) The provision of public health facilities and childcare l) The promotion of public safety and prevention of crime and m) Such other means as may from time to time be determined subject to the prior consent of the Charity Commissioners for England and Wales.

Activities: EN: Able Communities works in partnership with social housing providers in Northern England to 1) Support the relief of poverty 2) Enable social mobility through the provision and financial support of training and employment 3) Assistance and support for the provision of community facilities 4) The protection or conservation of the environment

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£78,146	£61,253	-	-
2024-03-31	£54,703	£33,275	-	-
2023-03-31	£85,176	£30,270	-	-
2022-03-31	£311,063	£288,275	-	-
2021-03-31	£44,609	£362,959	-	-

Trustees

Name	Role	Appointed
Andrew Champ		2024-03-07
Ken Taylor		2021-06-10
Lee Winterbottom		2020-09-10
Suzanne Blakley Taylor		2024-03-07

Accounts

Charity registration number: 1163304

EN:Able Communities CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2025

EN:Able Communities CIO

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EN:Able Communities CIO

Trustees' Report for the year ended 31 March 2025

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Reference and Administrative Details

Charity Registration Number: 1163304

Trustees: S Blakley-Taylor
A Champ
R Holmes
E Kidd
K Taylor
L Winterbottom

Chair: K Taylor

Secretary: S Perry

Registered Office: Collaboration Works
2 Carbrook Street
Sheffield
England
S9 2JE

Independent Examiner: Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

EN:Able Communities CIO

Trustees' Report for the year ended 31 March 2025 (continued)

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019.

Objectives and activities

Policies and objectives

The charity was established as a charitable incorporated organisation on 25th August 2015, adopted on 18 December 2015 and registered with the Charity Commission (registered number: 1163304).

EN:Able Communities was registered to support implementation of the limited by guarantee company Efficiency North Holdings Limited's Social Value Strategy. Efficiency North Holdings Limited has the power to appoint at least 2 charity trustees. There is no limit for the number of Independent Trustees, but the Trustee Board decided to appoint up to 6 further Trustees in March 2020.

In July 2024, the Charity Commission under s.226(2)(a) of the Charities Act 2011 approved the proposal by EN:Able Communities CIO Trustees to amend the Objects to the following:

The promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation (and in particular, such areas in the Yorkshire and Humber, the North East, North West and East Midlands regions) by all or any of the following means:

- (a) The relief of poverty in such ways as may be thought fit;
- (b) The relief of unemployment in such ways as may be thought fit, including assistance to find employment;
- (c) The advancement of education, training or retraining, particularly among unemployed people with work experience;
- (d) The provision of financial assistance, technical assistance, or business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:
 - (i) In setting up their own business, or
 - (ii) To existing businesses
- (e) The creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
- (f) The provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing;
- (g) The maintenance, improvement or provision of public amenities;
- (h) The preservation of buildings or sites of historic or architectural importance;
- (i) The provision or assistance in the provision of recreational facilities for the public at large and/or those who, by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
- (j) The protection or conservation of the environment;
- (k) The provision of public health facilities and childcare;

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Trustees' Report for the year ended 31 March 2025 (continued)

Objectives and activities (continued)

- (l) The promotion of public safety and prevention of crime; and
- (m) Such other means as may from time to time be determined subject to the prior consent of the Charity Commissioners for England and Wales.

These were approved by the Trustees on 24 October 2024

Strategies for achieving objectives

The Trustees review the work commissioned by EN:Able Communities:

- By ensuring that all Board reports seeking investment meet the charitable objects.
- In addition, the Trustees, alongside the executive team, developed a new 3 year Business Plan in 2022/23 which ensures that the charity's aims, objectives and activities remain focused on our stated purposes defined in our Objects. This was approved by the Trustees in June 2023.

Fund raising standards information

The Charity does not engage in any public fundraising activities to raise funds.

Achievements and performance

EN:Able Communities CIO business plan has been based on 2 workstreams:

- Workstream #1: A Retrofit skilled workforce
- Workstream #2: Mould and Condensation training

Workstream #1: A Retrofit skilled workforce

Developing a Forum to enable the growth of Retrofit Skills

Following the highly successful Northern Retrofit Skills Summit held in July 2024, a key recommendation was for EN:Able Communities to lead the regional development of skills for the required future retrofit workforce. In August 2024, Green Skills Advisory Panel (GSAP) approved the creation of a Yorkshire & Humber branch. EN:Able Communities were appointed as the secretariat, seeking to drive and enable the development of retrofit skills in Yorkshire and Humber working with a range of stakeholders from the construction sector, FE Colleges, social housing providers, Government organisations, business groups and voluntary sector. An Advisory Board was established, having its first meeting in April 2025, to oversee the Y&H GSAP branch. This Board consists of senior representatives from the construction industry, leading further education colleges and the 4 Combined Authorities in the region. The Branch will seek to:

Provide two conferences per annum to:

- Inform delegates of national policy development in both the retrofit sector and particularly in skills provision.
- At a more regional level, inform delegates of the current and planned provision available in Yorkshire and Humber
- Enable networking.

Delivery of Retrofit Skills

In addition, to strategically develop Retrofit Skills in Yorkshire, EN:Able Communities seeks to develop highly innovative Retrofit skills provision itself. 3 projects are being progressed:

- Project #1 Yorkshire EWI Academy
- Project #2 BE-ST Educators
- Project #3 Retrofit Futures

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Trustees' Report for the year ended 31 March 2025 (continued)

Achievements and performance (continued)

Project #1 Yorkshire EWI Academy

EN:Able Communities led the curriculum development of an External Wall Insulation (EWI) Training course that would support the development of new talent into the sector in 2023. Through the Warm Homes: Social Housing Fund, the largest government funded programme to date, launched in spring 2025. Leeds City Council were successful and have commissioned Efficiency North as the framework provider to enable EWI works to 250 residential homes. Through the contractual Social Value obligations, EN:Able Communities now has the funding to seek to develop a training academy that will complement the delivery programme. EN:Able Communities has created a consortium to develop the training involving the lead contractor, the EWI specialist installer company, the EWI manufacturing company, with Leeds College of Building providing the training to develop an Academy from late Autumn 2025. It is anticipated that by autumn 2026, 48 learners will have completed their training in EWI.



Project #2: BE-ST Educators

Building Excellence Sustainable Transformation (BE-ST) is the Scottish Retrofit Academy. It seeks to provide highly innovative solutions to enable retrofit. One such programme is the development of BEST Educators. This course seeks to be a 'Train the Tutor' course. This course provides an increased awareness of Retrofit methodologies so they can be applied in the FE sector to both study programmes and specialist adult education courses. It is aimed at curriculum managers and course tutors. The course was developed by BE-ST with funded by the Scottish Funding Agency.

The course focuses on 4 key components: Thermal air tightness for retrofitting buildings, Retrofit applications, Digital application in retrofit and the Impact Modern Methods of Construction will have on retrofit.

EN:Able Communities have sought to bring this programme to the English FE setting. The aim is to provide the training initially to FE colleges in Northern England, with a focus on Yorkshire and the Humber and potentially to then roll out further programmes elsewhere in England using the GSAP network.

Following a period of soft market testing, 6 FE Colleges have indicated that at least 9 learners will undertake the programme. This is sufficient demand to plan for a cohort to commence from January 2026.

Project #3 Retrofit Futures

EN:Able Communities as part of a consortium, led by Ashden were successful in achieving funding for the Retrofit Futures project. This project will seek to develop and publish a toolkit, with supporting guidance for social housing retrofit commissioners. The aim is that through this toolkit, the commissioners will give greater weight to the Social Value Provision and thereby there will be greater funding for skills and employment. Work will commence in September 2025 leading to publication in June 2026.

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Trustees' Report for the year ended 31 March 2025 (continued)

Achievements and performance (continued)

EN:Able Communities as a thought leader in Retrofit Skills

EN:Able Communities has increasingly become a recognised thought leader in the development of Retrofit Skills with the Head of Operations championing the development of retrofit skills through:

- Yorkshire and Humber Climate Commission Skills Flagship group. As one of the Co-chairs with specific responsibility to seek progress of retrofit skills in the region
- INCA Training Committee. Through this role, support has been given to advising on the emerging Apprenticeship Standards in the insulation sector. The first insulation-based apprenticeship standard for an Installation Operative was approved in July 2025, with the Installation Technician apprenticeship expected to be approved later in 2025.
- Engagement is being sought with the training committees of both the Heat Pump Association and Solar UK.

In addition, the Head of Operations has spoken at a number of webinars in the Social Housing Retrofit sector:

- DESNZ commissioned Retrofit Information Support and Expertise programme on the need and opportunities for apprenticeships in the Retrofit sector.
- Unlock Net Zero Webinar Retrofit workforce skills.
- North Green Skills Conference in September 2025

Workstream #2: Mould and Condensation training

EN:Able Communities has become a leading training provider in mould and condensation awareness. This course seeks to inform residents of the causes of mould and the measures they can undertake to reduce condensation and thereby mould growth. Over the past year the charity has trained 148 people from 12 organisations. The focus has been on social housing residents with 80 social housing residents from 6 landlords trained. In addition, as a result of a contract from North Yorkshire Council through the Shared Prosperity Fund, organisations that support social housing residents were able to have a number of their employees trained.



To support this growing training offer, a detailed communications plan has been developed to support the marketing of the course through.

- Website development - to show the range of training courses for different audiences.
- Press releases to champion the work of EN:Able Communities.

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Trustees' Report for the year ended 31 March 2025 (continued)

Achievements and performance (continued)

In addition, strategic partnerships have been formed to improve the course curriculum and develop the marketing of the course, particularly in the social housing sector. Partnerships have been formed with leading Industry names such as 21 Degrees, university partnerships such as with Leeds University School of Civil Engineering and a leading Environmental Sensor company used by social housing providers.

Financial review

Going concern

The trustees are satisfied that it is appropriate for the financial statements to be prepared on a going concern basis and believe that the charity has adequate resources to continue in operational existence.

Financial overview

Details of EN:Able Communities income and expenditure for the year are set out on Page 9.

Total income received in the year was £78,146 (2024: £54,703). Total expenditure for 2025 is £16,893 (2024: £33,275).

Overall, the charity currently has reserves at 31 March 2025 of £211,532 (2024: £150,279). No funds were restricted

The charity does not own any assets or properties.

Reserves policy

The charity does not have any assets or properties which are permanent endowments.

Cash and deposit balances are maintained to be able to meet outgoings and grant obligations from time to time. In previous years the trustees have considered the level of free reserves that are appropriate for the charity to hold in order to ensure its financial sustainability.

Free reserves represent unrestricted funds of the charity excluding restricted and designated funds. The determination of an appropriate reserves level is a key part of the strategic planning process. This is linked into a risk assessment recorded in the charity's risk register. At the end of the year, free reserves were £211,532. The trustees have determined that an appropriate level of free reserves would be £200,000.

The annual report was approved by the trustees of the charity on 16 October 2025 and signed on its behalf by:

Ken Taylor

.....

K Taylor
Chair

EN:Able Communities CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these 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 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

EN:Able Communities CIO

Independent Examiner's Report to the trustees of EN:Able Communities CIO

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 16.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Bladen

.....
Simon Bladen FCA

Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

30/10/2025
Date:.....

EN:Able Communities CIO

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Incoming resources				
Donations and legacies	2	71,266	71,266	54,703
Investment income	3	6,880	6,880	-
Total incoming resources		<u>78,146</u>	<u>78,146</u>	<u>54,703</u>
Resources expended				
Charitable activities	4	16,893	16,893	33,275
Total resources expended		<u>16,893</u>	<u>16,893</u>	<u>33,275</u>
Net incoming resources		61,253	61,253	21,428
Transfer between funds		-	-	-
Net movement in funds		61,253	61,253	21,428
Reconciliation of funds				
Total funds brought forward		<u>150,279</u>	<u>150,279</u>	<u>128,851</u>
Total funds carried forward	13	<u><u>211,532</u></u>	<u><u>211,532</u></u>	<u><u>150,279</u></u>

The notes on pages 11 to 16 form an integral part of these financial statements.

EN:Able Communities CIO
(Registration number: 1163304)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	10,255	34,838
Cash at bank and in hand		<u>263,166</u>	<u>139,483</u>
		273,421	174,321
Creditors: Amounts falling due within one year	11	<u>(61,889)</u>	<u>(24,042)</u>
Net assets		<u>211,532</u>	<u>150,279</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds	13	<u>211,532</u>	<u>150,279</u>
Total funds		<u>211,532</u>	<u>150,279</u>

The financial statements on pages 9 to 16 were approved by the trustees, and authorised for issue on 16 October 2025 and signed on their behalf by:

Ken Taylor

.....
K Taylor
Chair

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the company's affairs.

Statutory information

EN:Able Communities CIO is a charity (No. 1163304), domiciled in England and Wales. The registered office is at Collaboration Works, 2 Carbrook Street, Sheffield, England, S9 2JE.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. There has been no material departure from these standards.

EN:Able Communities CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentation currency is United Kingdom pounds sterling, which is the functional currency of the charity.

Going concern

After due consideration of all relevant factors, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

1 Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Income from donations and legacies

	2025	2024
	£	£
Revenue grants and donations from non-public bodies	<u>71,266</u>	<u>54,703</u>

3 Investment income

	2025	2024
	£	£
Interest receivable on bank deposits	<u>6,880</u>	<u>-</u>

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Expenditure on charitable activities

	Note	2025 £	2024 £
Direct, support and governance costs	5	6,893	1,432
Grant funding costs	6	10,000	31,843
		<u>16,893</u>	<u>33,275</u>

5 Direct, support and governance costs

	2025 £	2024 £
Volunteer expenses	1,030	652
Sundry expenses	2,863	780
Legal and professional fees	3,000	-
	<u>6,893</u>	<u>1,432</u>

6 Grant funding costs

	2025 £	2024 £
Grants made	10,000	5,847
Staff Costs	-	25,996
	<u>10,000</u>	<u>31,843</u>

7 Analysis of costs

	Direct costs £	Support costs £	2025 £	2024 £
Direct, support and governance costs	-	6,892	6,892	1,432
Grant funding costs	10,000	-	10,000	31,843
	<u>10,000</u>	<u>6,892</u>	<u>16,892</u>	<u>33,275</u>

8 Independent examiner's remuneration

The amount paid to the independent examiner amounts to a fee of £3,750 (2024: £3,820)

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	-	20,996
Social security costs	-	2,119
Pension costs	-	2,881
	<u>-</u>	<u>25,996</u>

The trustees neither received nor waived any remuneration during the year (2024: £Nil). No trustees (2024: 1) had expenses reimbursed during the year £Nil (2024: £269). In the prior year, these were for travel and courses.

No members of staff are directly employed by EN: Able Communities CIO (2024: Nil). During the year, staff costs were paid on behalf of the charity by EN: Procure Limited. In the prior year, staff costs were recharged to the charity by EN:Procure Limited.

10 Debtors

	2025 £	2024 £
Trade debtors	105	-
Due from group undertakings	1,000	34,838
Accrued income	9,150	-
	<u>10,255</u>	<u>34,838</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	(2)	(2)
Due to group undertakings	56,252	23,644
Other creditors	2,639	400
Accruals	3,000	-
	<u>61,889</u>	<u>24,042</u>

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12 Analysis of net assets between funds

	Unrestricted fund £	Total £
2025		
Current assets	273,421	273,421
Current liabilities	<u>(61,889)</u>	<u>(61,889)</u>
Total net assets	<u>211,532</u>	<u>211,532</u>
	Unrestricted fund £	Total £
2024		
Current assets	174,321	174,321
Current liabilities	<u>(24,042)</u>	<u>(24,042)</u>
Total net assets	<u>150,279</u>	<u>150,279</u>

13 Unrestricted funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
General funds	150,279	78,146	(16,893)	211,532
Designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>150,279</u>	<u>78,146</u>	<u>(16,893)</u>	<u>211,532</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
General funds	128,851	54,703	(33,275)	150,279
Designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>128,851</u>	<u>54,703</u>	<u>(33,275)</u>	<u>150,279</u>

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

14 Parent and ultimate parent undertaking

The ultimate controlling party is the trustees.

15 Related party transactions

The charity is a related party to the group of companies controlled by Efficiency North Holdings Limited; EN:Procure Limited, EN:Able Futures CIC and EN:Able Build Limited.

EN:Procure Limited

During the year income of £Nil (2024: £4,623) was received from EN:Procure Limited and staff costs of £Nil (2024: £27,073) were recharged. At the year-end a balance of £56,252 (2024: £23,644) was due to EN:Procure Limited.

EN:Able Futures CIC

During the year income of £48,288 (2024: £35,324) was received from EN:Able Futures CIC. At the year-end a balance of £1,000 (2024: £34,838) was due from EN:Able Futures CIC.

Accounts

Charity registration number: 1163304

EN:Able Communities CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2024

EN:Able Communities CIO

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EN:Able Communities CIO

Trustees' Report for the year ended 31 March 2024

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Reference and Administrative Details

Charity Registration Number: 1163304

Trustees: S Blakley-Taylor (appointed 5 March 2024)
A Champ (appointed 5 March 2024)
R Holmes
L Ivens (resigned 25 July 2023)
E Kidd
K Taylor
L Winterbottom

Chair: K Taylor

Secretary: S Perry

Registered Office: Collaboration Works
2 Carbrook Street
Sheffield
England
S9 2JE

Independent Examiner: Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

EN:Able Communities CIO

Trustees' Report for the year ended 31 March 2024 (continued)

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019.

Objectives and activities

Policies and objectives

The charity was established as a charitable incorporated organisation on 25th August 2015, adopted on 18 December 2015 and registered with the Charity Commission (registered number: 1163304).

EN:Able Communities was registered to support implementation of the limited by guarantee company Efficiency North Holdings Limited's Social Value Strategy. Efficiency North Holdings Limited has the power to appoint at least 2 charity trustees. There is no limit for the number of Independent Trustees, but the Trustee Board decided to appoint up to 6 further Trustees in March 2020.

In July 2024, the Charity Commission under s.226(2)(a) of the Charities Act 2011 approved the proposal by EN:Able Communities CIO Trustees to amend the Objects to the following:

The promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation (and in particular, such areas in the Yorkshire and Humber, the North East, North West and East Midlands regions) by all or any of the following means:

- (a) The relief of poverty in such ways as may be thought fit;
- (b) The relief of unemployment in such ways as may be thought fit, including assistance to find employment;
- (c) The advancement of education, training or retraining, particularly among unemployed people with work experience;
- (d) The provision of financial assistance, technical assistance, or business advice or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:
 - (i) In setting up their own business, or
 - (ii) To existing businesses
- (e) The creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms;
- (f) The provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving any local authorities or other bodies of a statutory duty to provide or improve housing;
- (g) The maintenance, improvement or provision of public amenities;
- (h) The preservation of buildings or sites of historic or architectural importance;
- (i) The provision or assistance in the provision of recreational facilities for the public at large and/or those who, by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
- (j) The protection or conservation of the environment;
- (k) The provision of public health facilities and childcare;

EN:Able Communities CIO

Trustees' Report for the year ended 31 March 2024 (continued)

Objectives and activities (continued)

- (l) The promotion of public safety and prevention of crime; and
- (m) Such other means as may from time to time be determined subject to the prior consent of the Charity Commissioners for England and Wales.

These were approved by the Trustees on 24 October 2024

Strategies for achieving objectives

The Trustees review the work commissioned by EN:Able Communities:

- By ensuring that all Board reports seeking investment meet the charitable objects.
- In addition, the Trustees, alongside the executive team, developed a new 3 year Business Plan in 2022/23 which ensures that the charity's aims, objectives and activities remain focused on our stated purposes defined in our Objects. This was approved by the Trustees in June 2023.

Fund raising standards information

The Charity does not engage in any public fundraising activities to raise funds.

Main activities undertaken to further the charity's purposes for the public benefit

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aim and objectives and in planning the future activities of EN:Able Communities CIO. In particular, the Trustees consider its investment in supporting the growth of skills and sustainable employment in low-income communities is in support of its Objects through providing a public benefit.

In developing the 2023 – 26 Business Plan the Trustees sought to:

- (a) Widen the objects of the charity to enable the provision of energy and retrofit advice. The Charity Commission approved this change in July 2024.
- (b) As a result, EN:Able Communities will still focus on providing benefit to the public by providing much needed support to help some of the hardest to reach individuals in low-income communities into employment and training through the provision of energy and retrofit advice as well as general preparation for work, often in the construction sector. This will in turn alleviate the draw on the public purse, improve the life of the individuals concerned, and also those closest to them.

Achievements and performance

Project #1 Mould, damp and condensation training

A partnership was developed with the National Open College Network (NOCN). They are a leading accreditation provider for adult education. NOCN are currently developing their suite of Green Skills Awards. EN:Able Communities were invited to pilot a new Level 1 non accredited online award for Mould Damp and Condensation. Berneslai Homes offered to partner with us on this and in December 2024 a number of highly engaged tenants. attended a training session. The feedback was very supportive. As a result, EN:Able Communities has sought to bid to the Barnsley Bond, a fund administered by Barnsley Council to enable the training of more tenants in the district in advance of the winter 2024/25. EN:Able Communities was successful in this bid, and the training will begin in October 2024. Furthermore, other social housing providers have requested to provide such training. Joseph Rowntree Housing Trust has commissioned the charity to deliver this course in October 2024 as well. Further marketing will be undertaken to enable greater engagement for this training. Information of the first event is available on the Efficiency North website.

EN:Able Communities CIO

Trustees' Report for the year ended 31 March 2024 (continued)

Achievements and performance (continued)

Project #2 Yorkshire and Humber Retrofit Skills Forum

Following the hosting of a highly successful DESNZ funded Yorkshire Retrofit Skills Growth Summit in early July 2024 where a number of leading speakers spoke about the need for a clear retrofit related skills strategy and illustrated pathways on how that could be achieved in Yorkshire, whilst recognising the barriers for all stakeholders. As a legacy of this, EN:Able Communities has committed to being the secretariat and developing a Yorkshire and Humber wide Retrofit Skills Forum aligned to the Green Construction Advisory Panel. This Forum will be launched in early 2025.

The Head of Operations was invited to be the co-Chair of the Yorkshire and Humber Climate Commission Skills Taskforce.



Project #3 Broker arrangements for Retrofit Training courses

The charity acted as a broker to promote retrofit courses offered by the Insulation Assurance Authority (IAA). The courses offered were Introduction to Retrofit (L2), and Older and Traditional Buildings retrofit (L3). Through this social housing provider membership and the contractor community, 18 people attended the course.

Financial review

Going concern

The trustees are satisfied that it is appropriate for the financial statements to be prepared on a going concern basis and believe that the charity has adequate resources to continue in operational existence.

Financial overview

Details of EN:Able Communities income and expenditure for the year are set out on Page 10.

Total income received in the year was £54,703 (2023: £85,176). Total expenditure for 2024 is £33,275 (2023: £30,270).

Overall, the charity currently has reserves at 31 March 2024 of £150,279 (2023: £128,851). No funds were restricted

The charity does not own any assets or properties.

EN:Able Communities CIO

Trustees' Report for the year ended 31 March 2024 (continued)

Financial review (continued)

Reserves policy

The charity does not have any assets or properties which are permanent endowments.

Cash and deposit balances are maintained to be able to meet outgoings and grant obligations from time to time. In previous years the trustees have considered the level of free reserves that are appropriate for the charity to hold in order to ensure its financial sustainability.

Free reserves represent unrestricted funds of the charity excluding restricted and designated funds. The determination of an appropriate reserves level is a key part of the strategic planning process. This is linked into a risk assessment recorded in the charity's risk register. At the end of the year, free reserves were £150,279. The trustees have determined that an appropriate level of free reserves would be £200,000.

Future developments

- To launch Yorkshire and Humber Retrofit Skills Forum:
 - To recruit a Chair
 - Recruit a Steering group that will meet quarterly
 - Arrange the delivery of 2 open forums for all stakeholders to attend
 - Seek sponsorship to enable the Forum
 - Seek to be the voice for Retrofit skills development in the region
 - Enable funding to be brought into sector
 - To support the development of the national Green Construction Advisory partnership
- To seek other funding opportunities as appropriate that meet the Objects of the Charity
- To develop the Tenants based Damp Mould Condensation training offer for social housing providers
- To develop skills, training and employment programmes targeted at low-income areas. This includes initiatives which support the current and future delivery of retrofitting homes.

The annual report was approved by the trustees of the charity on ~~.24/10/2024..~~ and signed on its behalf by:

Ken Taylor

.....
K Taylor
Chair

EN:Able Communities CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these 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 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

EN:Able Communities CIO

Independent Examiner's Report to the trustees of EN:Able Communities CIO

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Bladen

.....
Simon Bladen FCA

Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Date: 14/11/2024
.....

EN:Able Communities CIO

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources					
Donations and legacies	2	54,703	-	54,703	85,176
Total incoming resources		<u>54,703</u>	<u>-</u>	<u>54,703</u>	<u>85,176</u>
Resources expended					
Charitable activities	3	33,275	-	33,275	30,270
Total resources expended		<u>33,275</u>	<u>-</u>	<u>33,275</u>	<u>30,270</u>
Net incoming resources		21,428	-	21,428	54,906
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		21,428	-	21,428	54,906
Reconciliation of funds					
Total funds brought forward		<u>128,851</u>	<u>-</u>	<u>128,851</u>	<u>73,945</u>
Total funds carried forward	12	<u><u>150,279</u></u>	<u><u>-</u></u>	<u><u>150,279</u></u>	<u><u>128,851</u></u>

The notes on pages 10 to 15 form an integral part of these financial statements.

EN:Able Communities CIO

**(Registration number: 1163304)
Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
Current assets			
Debtors	9	34,838	13,489
Cash at bank and in hand		<u>139,483</u>	<u>150,641</u>
		174,321	164,130
Creditors: Amounts falling due within one year	10	<u>(24,042)</u>	<u>(35,279)</u>
Net assets		<u>150,279</u>	<u>128,851</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds	12	<u>150,279</u>	<u>128,851</u>
Total funds		<u>150,279</u>	<u>128,851</u>

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 24/10/2024 and signed on their behalf by:

Ken Taylor

.....
K Taylor
Chair

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the company's affairs.

Statutory information

EN:Able Communities CIO is a charity (No. 1163304), domiciled in England and Wales. The registered office is at Collaboration Works, 2 Carbrook Street, Sheffield, England, S9 2JE.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. There has been no material departure from these standards.

EN:Able Communities CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentation currency is United Kingdom pounds sterling, which is the functional currency of the charity.

Going concern

After due consideration of all relevant factors, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1 Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Income from donations and legacies

	2024	2023
	£	£
Government grants	-	37,706
Revenue grants and donations from non-public bodies	54,703	47,470
	<u>54,703</u>	<u>85,176</u>

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

3 Expenditure on charitable activities

	Note	2024 £	2023 £
Direct, support and governance costs	4	1,432	4,010
Grant funding costs	5	31,843	26,260
		<u>33,275</u>	<u>30,270</u>

4 Direct, support and governance costs

	2024 £	2023 £
Volunteer expenses	652	320
Sundry expenses	780	7,290
Legal and professional fees	-	(3,600)
	<u>1,432</u>	<u>4,010</u>

5 Grant funding costs

	2024 £	2023 £
Grant Making Activities	<u>31,843</u>	<u>26,260</u>

6 Analysis of costs

	Direct costs £	Support costs £	2024 £	2023 £
Direct, support and governance costs	-	1,432	1,432	4,010
Grant funding costs	31,843	-	31,843	26,260
	<u>31,843</u>	<u>1,432</u>	<u>33,275</u>	<u>30,270</u>

7 Independent examiner's remuneration

The amount paid to the independent examiner amounts to a fee of £3,820 (2023: £4,160)

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	20,996	-
Social security costs	2,119	-
Pension costs	2,881	-
	<u>25,996</u>	<u>-</u>

The trustees neither received nor waived any remuneration during the year (2023: £nil). One trustee (2023: 1) had expenses reimbursed during the year £269 (2023: £320). These were for travel and courses.

No members of staff are directly employed by EN: Able Communities CIO (2023: Nil). During the year staff costs were recharged to the charity by EN:Procure Limited. In the prior year staff costs were paid on behalf of the charity by EN: Procure Limited.

9 Debtors

	2024 £	2023 £
Trade debtors	-	4,950
Other debtors	34,838	8,539
	<u>34,838</u>	<u>13,489</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	(2)	(2)
Due to group undertakings	23,644	24,981
Other creditors	400	400
Accruals	-	9,900
	<u>24,042</u>	<u>35,279</u>

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

11 Analysis of net assets between funds

	Unrestricted fund £	Total £
2024		
Current assets	174,321	174,321
Current liabilities	<u>(24,042)</u>	<u>(24,042)</u>
Total net assets	<u>150,279</u>	<u>150,279</u>
	Unrestricted fund £	Total £
2023		
Current assets	164,130	164,130
Current liabilities	<u>(35,279)</u>	<u>(35,279)</u>
Total net assets	<u>128,851</u>	<u>128,851</u>

12 Unrestricted funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
General funds	128,851	54,703	(33,275)	150,279
Designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>128,851</u>	<u>54,703</u>	<u>(33,275)</u>	<u>150,279</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
General funds	73,945	85,176	(30,270)	128,851
Designated funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>73,945</u>	<u>85,176</u>	<u>(30,270)</u>	<u>128,851</u>

EN:Able Communities CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

13 Parent and ultimate parent undertaking

The ultimate controlling party is the trustees.

14 Related party transactions

The charity is a related party to the group of companies controlled by Efficiency North Holdings Limited; EN:Procure Limited, EN:Able Futures CIC and EN:Able Build Limited.

EN:Procure Limited

During the year income of £4,623 (2023: £39,000) was received from EN:Procure Limited and staff costs of £27,073 (2023: £nil) were recharged. At the year end a balance of £23,644 was due to (2023: £3,429 due from) EN:Procure Limited.

EN:Able Futures CIC

During the year income of £35,324 (2023: £Nil) was received from EN:Able Futures CIC. At the year end a balance of £34,838 was due from (2023: £24,981 due to) EN:Able Futures CIC.

Accounts

Charity registration number: 1163304

EN:ABLE COMMUNITIES CIO

ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

EN:Able Communities CIO
Annual report
Year ended 31 March 2023

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EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2023

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Reference and Administration Details

Charity registration number: 1163304

Trustees:	Darush Dodds	Resigned 9 March 2023
	Maggie Gjessing	Resigned 9 June 2022
	Richard Holmes	
	Louise Ivens	Resigned 25 July 2023
	Epiphany Kidd	
	Ken Taylor	
	Hannah Taylor-Dales	Resigned 9 June 2022
	Lee Winterbottom	

Chair: Ken Taylor

Secretary: Simeon Perry

Registered Office: Collaboration Works
2 Carbrook Street
Carbrook
Sheffield
England
S9 2JE

Independent examiners: Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2023 (continued)

The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2022 to 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019.

Objectives and Activities

a. Policies and objectives

The charity was established as a charity incorporated organisation on 25th August 2015, adopted on 18 December 2015 and registered with the Charity Commission (registered number: 1163304).

EN:Able Communities was registered to support implementation of the limited by guarantee company Efficiency North Holdings Limited's Social Value Strategy. Efficiency North Holdings Limited has the power to appoint at least 2 charity trustees. There is no limit for the number of Independent Trustees, but the Trustee Board decided to appoint up to 6 further Trustees in March 2020.

The Objects of the CIO are specifically restricted to the following, each of which is to be carried out for the public benefit.

The promotion of urban or rural regeneration usually, but not always, in recognised areas of social and economic deprivation by all or any of the following means:

- a) to relieve unemployment;
- b) to advance education, training or retraining, particularly among unemployed people, and provide unemployed people with work experience;
- c) to provide financial assistance, technical assistance or business advice or consultancy in order to provide training and employment opportunities for unemployed people on cases of financial or other charitable need through help in setting up their own businesses or to existing business;
- d) the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms; and
- e) to maintain, improve or provide public amenities and community centres.

In June 2023 an application has been made to the Charity Commission to widen the Charitable objects. In addition to the above Objects, it has been sought to add:

- the relief of financial hardship;
- the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.

b. Strategies for achieving objectives

The Trustees review the work commissioned by EN:Able Communities:

- By ensuring that all Board reports seeking investment meet the charitable objects.
- In addition, the Trustees, alongside the executive team, developed a new 3 year Business Plan in 2022/23 which ensures that the charity's aims, objectives and activities remain focused on our stated purposes defined in our Objects. This was approved by the Trustees in June 2023.

c. Fund-raising standards information

The Charity do not engage in any public fundraising activities to raise funds.

EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2023 (continued)

Objectives and Activities (continued)

d. Main activities undertaken to further the charity's purposes for the public benefit

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aim and objectives and in planning the future activities of EN:Able Communities CIO. In particular, the Trustees consider its investment in supporting the growth of skills and sustainable employment in low-income communities is in support of its Objects through providing a public benefit.

In developing the 2023 – 26 Business Plan the Trustees sought to:

- a) Widen the objects of the charity to enable the provision of energy and retrofit advice. The Charity Commission have been asked to approve this change.
- b) As a result, EN:Able Communities will still focus on providing benefit to the public by providing much needed support to help some of the hardest to reach individuals in low-income communities into employment and training through the provision of energy and retrofit advice as well as general preparation for work, often in the construction sector. This will in turn alleviate the draw on the public purse, improve the life of the individuals concerned, and also those closest to them.

Achievements and performance

Historically, EN:Able Communities CIO has been financially supported through large gifts from Efficiency North. However, from 2023 onwards, Efficiency North has agreed to reduce its financial support over a 3 year taper to no longer providing any financial support. This change was undertaken in full consultation with the EN:Able Communities Trustees which had recognised the need to broaden its funding base to ensure long term sustainability. This is reflected in the EN:Able Communities Business Plan for 2023 – 26.

The main outcome of 2022/23 has been the development of the Business Plan for 2023 – 2026. This followed extensive consultation and research on both project and business options with the Trustees. As a result, the focus for EN:Able Communities CIO is to:

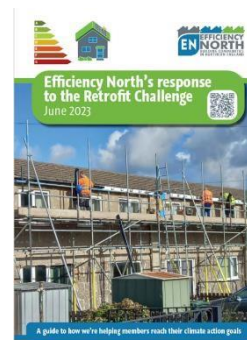
1. Maximise employment and skills in the social housing retrofit revolution programme.
2. Deliver a retrofit and energy advice service.

Through undertaking this activity ENC will assist in addressing fuel poverty, improve people's health and wellbeing and increase employment in disadvantaged communities.

To support this work and enable a Team EN approach. A project group of key individuals has been created in Efficiency North.

To deliver this work the Trustees have approved 2 additional posts to support the delivery of this work, a Business Development Manager and a Project Manager.

As a result, the following achievements have been realised.



EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2023 (continued)

Achievements and performance (continued)

Project #1 Sheffield LEAD

In May 2023, EN:Able Communities won a Department of Energy Security and Net Zero (DESNZ) grant to support a target group of home owners in Sheffield receive retrofit advice. The project will focus on advising and supporting 184 property owners on 8 council estates with retrofit advice and pathways to providing energy efficient measures in their homes. On these 8 estates, council properties will be receiving external wall insulation that is part funded by DESNZ. The project will continue until March 2025. The project is being delivered in partnership with Sheffield city Council and Groundwork.



Project #2 Enabling greater PAS 2035 training in Yorkshire

EN:Able Communities partnered with The Retrofit Academy to become a referral agent for its PAS courses to deliver Retrofit Co-ordinator, Retrofit Assessor training etc. The training courses were heavily discounted due to a DESNZ grant. The charity promoted the course to social housing providers that were members of Efficiency North and the contractors on its frameworks. 40 people applied for the training and 35 completed it.



Project #3 EWI upskilling

EN:Able Communities is acutely aware of the shortfall in the number of skilled people to deliver the required retrofit works. As a result, this poses a significant risk to the future deliverability of retrofit works to both social and Able to Pay sectors. Moreover, commissioners have seen the price for works hugely increase due to the shortage of labour. Therefore, in partnership with Leeds College of Building and funded by West Yorkshire Consortium of Colleges has co-curated the first External Wall Insulation training course in Yorkshire. The course will go live in October 2023. The course has been developed in partnership with the Insulation and Cladding Association (INCA), National Insulation Association, Solid Wall Insulation Guarantee Authority (SWIGA) and leading manufacturers and installer companies.

External Wall Insulation (EWI) upskilling



In developing the policy framework EN:Able Communities has:

- Joined the National Retrofit Hub. It is on the Employment and Skills workstream to learn and will disseminate good practice to its partners.
- Worked very closely in partnership with both the West Yorkshire Housing Partnership and its equivalent in South Yorkshire in an advisory role.
- Been a member of the Mayor of West Yorkshire Green Skills Taskforce.



EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2023 (continued)

Achievements and performance (continued)

Project #4 Energy Advice

EN:Able Communities has begun conversations with social housing providers to provide energy advice. Such a service would be bespoke to that landlord complimenting and adding value to the current services offered to each landlord. Such services are likely to focus on supporting residents who have suffered damp and mould, and / or provide energy advice. Some entry to employment courses may also be provided providing information on emerging green skills. In all services, EN:Able Communities will seek to lever in private sector expertise and applying for grant funding to co provide the service.

Project #5 Supporting capacity building social housing residents

In September 2022 EN:Able Communities won a Greener Communities grant from Esh administered by Durham Community Foundation, to capacity build social housing residents in the retrofit sector. Since then, EN:Able Communities has worked with other partners to provide further more bespoke more suitable courses for this cohort, and plan to roll these out in 2023 – 24.

Project #6 Being an influential strategic voice in the sector

Going forward into 2023/2024 the Trustees are confident that EN:Able Communities will steadily grow providing a highly influential evidence based voice supporting predominantly the social housing provider sector, but also the 'Able to Pay' sector in promoting increased knowledge, capacity building, operational training and co-ordinated delivery of residential energy advice measures and energy advice in highly innovative ways. In doing so EN:Able Communities is working closely with:

- West Yorkshire Combined Authority to identify future opportunities for joint projects.
- Delivery of highly innovative energy advice projects working in partnership with social housing providers to enable greater resident skills in this emerging sector.
- Enabling and actual delivery of resident capacity building in the sustainability sector partnering with well known delivery organisations.
- Seeking to add value to social housing by working with the private sector in innovatively seeking sponsorship and co delivery.

In order to fulfil the strategy and progress the aforementioned projects the Trustees recognise that they may need to utilise other parts of the Efficiency North Group structure when the activity is deemed to be non-charitable.

e. Financial review

Going concern

The Trustees are satisfied that it is appropriate for the financial statements to be prepared on a going concern basis and believe that the charity has adequate resources to continue in operational existence.

Financial overview

Details of EN:Able Communities income and expenditure for the year are set out on Page 10.

Total income received in the year was £85,176 (2022: £311,063). Total expenditure for 2023 is £30,270 (2022: £288,275).

Overall, the charity currently has reserves at 31 March 2023 of £128,851 (2022: £73,945). No funds were restricted

The charity does not own any assets or properties.

Report of the Trustees for the year ended 31 March 2023 (continued)

Objectives and Activities (continued)

Reserves policy

The charity does not have any assets or properties which are permanent endowments.

Cash and deposit balances are maintained to be able to meet outgoings and grant obligations from time to time. In previous years the Trustees have considered the level of free reserves that are appropriate for the charity to hold in order to ensure its financial sustainability. This will be reviewed again in late 2023 to reflect future strategic development and operational activity. Once this has been completed a risk assessed reserves level will be set.

Free reserves represent unrestricted funds of the charity excluding restricted and designated funds. The determination of an appropriate reserves level is a key part of the strategic planning process. This is linked into a risk assessment recorded in the charity's risk register.

Later in 2023, a detailed Reserves policy based upon on good practice will be developed and approved by the Trustees in December 2023 meeting.

f. Principal risks and uncertainties

In June 2022 the new Efficiency North on-line risk register was adopted. These risks were approved by the Board in June 2022.

The 2 biggest risks are:

Failure to deliver the ENC Business Plan

This risk is supported by other very high rated risks such as entering contracts that exceed the risk appetite, lack of funding and failure to generate external income.

Mitigation for all 4 risk are related: A realistic but ambitious business case has been developed based on the expected grant/ contract opportunities. To deliver this networks, relationship building with commissioning bodies as well as current and future potential delivery partners and other key stakeholders such as private sector contractors are being developed; the execution of careful due diligence for contracts/ grants that meet the strategic fit of the charity is required, whilst undertaking careful due diligence of contract obligations by qualified Trustees and advisors.

Loss of availability of key personnel

Mitigation: Share all information to enable others in Efficiency North to temporarily lead the charity. This has been created by the formation of the Retrofit project team; appoint more staff to work for the charity, enabling succession and continuity planning.

g. Organisational structure and decision making

The Trustees meet formally every quarter to review the strategic direction of the charity, its performance, financial position and to consider the award of new grants and commissioning activity. Moreover, in June 2022, Trustees stated they would like to diarise a short Board meeting in between the main boards in case there were any items of urgent business that needed dealing with then.

Over the last year, 3 Trustees have resigned from their positions; both due to their employment commitments. Therefore, new Trustees needed to be recruited. Following a skills audit of the existing trustees and the charity business plan requirements new trustees are required with the following skills:

- Finance
- Marketing communication/PR
- Retrofit or energy advisers.

Recruitment will be undertaken in autumn 2023.

Report of the Trustees for the year ended 31 March 2023 (continued)

g. Organisational structure and decision making (continued)

The charity currently does not employ any staff; all staff working for the charity are employed by Efficiency North. Trustees have approved 2 new additional roles to be appointed in summer 2023, to create a staffing establishment of 3 FTEs. Additional staff will be appointed dependent upon additional grant funding.

Furthermore, Efficiency North Holdings supports the charity with all Corporate Services staff, namely, finance, IT, HR and marketing and communications.

Trustees are encouraged to attend CPD. In autumn 2023, the chair will attend a conference on Retrofit, and all trustees will be encouraged to update their knowledge on charity law/ governance. All new Trustees are provided with a detailed induction programme and training opportunities.

h. Future developments

The delivery focus as set out in the charity's business plan focus in 2023/24 are:

- Delivery of Sheffield LEAD project
- Delivery of 4 Energy Advice projects for social housing providers in Yorkshire
- Enable greater Retrofit trade training and /or upskilling in collaboration with FE colleges.
- Continue the referral of PAS Compliant and retrofit trade specific training courses
- Develop the strategic work with both West and South Yorkshire Housing Partnerships
- Seek additional grant funded projects
- Develop university partnerships in an innovative manner
- Develop industry partnerships in an innovative manner
- Significantly increase turnover
- Improve the marketing and communications of the charity, with a focus on the website and social media reporting the charity's achievements
- Recruit 3 new Trustees

Report of the Trustees for the year ended 31 March 2023 (continued)

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these 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 2019 (FRS102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board;



Ken Taylor - Chair

7th September 2023

EN:Able Communities CIO

Independent Examiner's report to the Trustees of EN:Able Communities CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 10 to 17.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

S Bladen

Simon Bladen FCA

Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Date **12 October** 2023

EN:Able Communities CIO

Statement of Financial Activities

Year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Fund £	2023 Total £	2022 Total £
Incoming Resources					
Donations and legacies	2	85,176	-	85,176	311,063
Total incoming resources		85,176	-	85,176	311,063
Resources expended					
Charitable activities	6	(30,270)	-	(30,270)	(288,275)
Total resources expended		(30,270)	-	(30,270)	(288,275)
Transfer between funds		-	-	-	-
Net movement in funds		54,906	-	54,906	22,788
Funds brought forward		73,945	-	73,945	51,157
Funds carried forward		128,851	-	128,851	73,945

EN:Able Communities CIO**Balance Sheet****31 March 2023**

	Notes	31 March 2023 £	31 March 2022 £
Current assets			
Debtors	9	13,489	7,608
Cash at bank and in hand		150,641	117,187
		<u>164,130</u>	<u>124,795</u>
Creditors – amounts falling due within one year	10	<u>(35,279)</u>	<u>(50,850)</u>
Net current assets		128,851	73,945
Net assets		<u>128,851</u>	<u>73,945</u>
Charity funds			
Unrestricted funds	12	<u>128,851</u>	<u>73,945</u>
Total charity funds		<u>128,851</u>	<u>73,945</u>

The financial statements were approved by the board of trustees on 7th September.....2023 and signed on its behalf by:



Ken Taylor - Chair

EN:Able Communities CIO

Notes to the accounts

Year ended 31 March 2023

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the company's affairs.

Statutory information

EN:Able Communities CIO is a charity (No. 1163304) domiciled in England and Wales. The registered office is at Collaboration Works, 2 Carbrook Street, Carbrook, Sheffield, England, S9 2JE.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. There has been no material departure from these standards.

EN:Able Communities CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentation currency is United Kingdom pounds sterling, which is the functional currency of the charity.

Going concern

After due consideration of all relevant factors, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts (continued)

Year ended 31 March 2023

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2023****2. Income from donations and legacies**

	2023 £	2022 £
Revenue grants and donations from non-public bodies	47,470	19,126
Government grants	37,706	291,937
	<u>85,176</u>	<u>311,063</u>

3. Analysis of expenditure on charitable activities

	Note	2023 £	2022 £
Direct, support and governance costs	4	4,010	4,554
Grant funding costs	5	26,260	283,721
		<u>30,270</u>	<u>288,275</u>

4. Direct, support and governance costs

	2023 £	2022 £
Apprenticeship support	-	390
Sundry expenses	7,290	3,595
Trustee/volunteer expenses	320	209
Legal and professional	(3,600)	360
	<u>4,010</u>	<u>4,554</u>

5. Grant funding costs

	2023 £	2022 £
Kickstart provider expenses	26,260	227,525
Grants made to organisations	-	56,196
	<u>26,260</u>	<u>283,721</u>

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2023****6. Analysis of costs**

	Direct costs £	Support costs £	2023 £	2022 £
Direct, support and governance costs	2,580	1,430	4,010	4,554
Grant funding costs	26,260	-	26,260	283,721
	<u>28,840</u>	<u>1,430</u>	<u>30,270</u>	<u>288,275</u>

7. Independent examiner's fee

The amount paid to the independent examiner amounts to a fee of £4,160 (2022: £3,800).

8. Staff costs

	2023 £	2022 £
Wages and salaries	-	-
Social security costs	-	-
Contribution to defined contribution pension schemes	-	-
	<u>-</u>	<u>-</u>

The trustees neither received nor waived any remuneration during the year (2022: £nil). One trustee (2022 – nil) had expenses reimbursed during the year £320 (2022: £209). These were for travel and courses.

No staff are employed by EN:Able Communities CIO (2022 - Nil). During the year staff costs were paid on behalf of the charity by EN:Procure Limited.

9. Debtors

	2023 £	2022 £
Due within one year:		
Trade debtors	4,950	-
Other debtors	<u>8,539</u>	<u>7,608</u>
	<u>13,489</u>	<u>7,608</u>

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2023****10. Creditors**

	2023 £	2022 £
Amounts falling due within one year		
Trade creditors	(2)	358
Accruals	9,900	20,161
Amounts owed to group companies	24,981	29,931
Other Creditors	<u>400</u>	<u>400</u>
	<u>35,279</u>	<u>50,850</u>

11. Analysis of net assets between funds

2022	Unrestricted Fund £	Total £
Current assets	124,795	124,795
Current liabilities	<u>(50,850)</u>	<u>(50,850)</u>
	<u>73,945</u>	<u>73,945</u>
2023	Unrestricted Fund £	Total £
Current assets	164,130	164,130
Current liabilities	<u>(35,279)</u>	<u>(35,279)</u>
	<u>128,851</u>	<u>128,851</u>

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2023****12. Unrestricted funds**

2022	Balance at 1 April 2021 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2022 £
Designated funds	25,000	-	-	(25,000)	-
General funds	26,157	311,063	(288,275)	25,000	73,945
	<u>51,157</u>	<u>311,063</u>	<u>(288,275)</u>	<u>-</u>	<u>73,945</u>
2023	Balance at 1 April 2022 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2023 £
Designated funds	-	-	-	-	-
General funds	73,945	85,176	(30,270)	-	128,851
	<u>73,945</u>	<u>85,176</u>	<u>(30,270)</u>	<u>-</u>	<u>128,851</u>

Designated fundsLocal Employment Group
commissioningMonies designated for the second round of grant payments payable upon
completion of a six month employment placement.**13. Ultimate controlling party**

The ultimate controlling party are the trustees.

14. Transaction with related parties

The charity is a related party to the group of companies controlled by Efficiency North Holdings Limited; EN:Procure Limited, EN:Able Futures CIC and EN:Able Build Limited.

During the year income of £39,000 (2022: £nil) was received from EN:Procure Limited. At the year end a balance of £3,429 (2022: £3,429) was due from EN:Procure.

Grant payments of £nil (2022: £900) were paid to EN:Able Futures CIC. At the year end a balance of £24,981 (2022 - £29,931) is due to EN:Able Futures CIC.

Accounts

Charity registration number: 1163304

EN:ABLE COMMUNITIES CIO

ANNUAL REPORT

YEAR ENDED 31 MARCH 2022



EN:Able Communities CIO

Annual report

Year ended 31 March 2022

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EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2022

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Reference and Administration Details

Charity registration number: 1163304

Trustees:	Ian Billyard	Resigned 10 June 2021
	Darush Dodds	Appointed 10 June 2021
	Maggie Gjessing	Resigned 9 June 2022
	Richard Holmes	
	Louise Ivens	
	Epiphany Kidd	
	Ken Taylor	Appointed 10 June 2021
	Hannah Taylor-Dales	Appointed 10 June 2021
	Lee Winterbottom	Resigned 9 June 2022

Chair: Ken Taylor

Secretary: Simeon Perry

Registered Office: Collaboration Works,
2 Carbrook Street,
Carbrook,
Sheffield,
England,
S9 2JE

Independent examiners: Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2022 (continued)

The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2021 to 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019.

Objectives and Activities

a. Policies and objectives

The charity was established as a charity incorporated organisation on 25th August 2015, adopted on 18 December 2015 and registered with the Charity Commission (registered number: 1163304).

EN:Able Communities was registered to support implementation of the limited by guarantee company Efficiency North Holdings Limited's Social Value Strategy. Efficiency North Holdings Limited has the power to appoint at least 2 charity trustees. There is no limit for the number of Independent Trustees, but the Trustee Board decided to appoint up to 6 further Trustees in March 2020.

The Objects of the CIO are specifically restricted to the following, each of which is to be carried out for the public benefit.

The promotion of urban or rural regeneration usually, but not always, in recognised areas of social and economic deprivation by all or any of the following means:

- a) to relieve unemployment;
- b) to advance education, training or retraining, particularly among unemployed people, and provide unemployed people with work experience;
- c) to provide financial assistance, technical assistance or business advice or consultancy in order to provide training and employment opportunities for unemployed people on cases of financial or other charitable need through help in setting up their own businesses or to existing business;
- d) the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms; and
- e) to maintain, improve or provide public amenities and community centres.

b. Strategies for achieving objectives

The Trustees review the work commissioned by EN:Able Communities:

- By ensuring that all Board reports seeking investment meet the charitable objects.
- Normally at an Annual Away Day where the Charity's strategy is developed for the following year, and ensure that the charity's aims, objectives and activities remain focused on our stated purposes defined in our Objects. This meeting was held in December 2021, facilitated by an external provider.

c. Fund-raising standards information

The Charity do not engage in any public fundraising activities to raise funds.

EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2022 (continued)

Objectives and Activities (continued)

d. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aim and objectives and in planning the future activities of EN:Able Communities CIO. In particular, the Trustees consider its investment in supporting the growth of skills and sustainable employment in low-income communities is in support of its Objects through providing a public benefit.

EN:Able Communities will particularly benefit the public by providing much needed support to help some of the hardest to reach individuals in low-income communities into employment and training, which will alleviate the draw on the public purse, improve the life of the individual concerned, and also those closest to them.

Achievements and performance

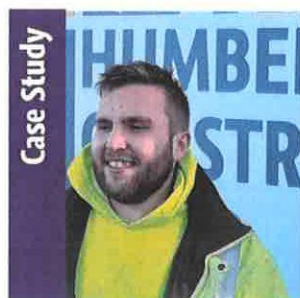
Delivery in early 2021/22 was significantly affected by the Covid related pandemic restrictions. During quarter one, there were still significant restrictions with Working from Home Advice and distant working until July. Following the withdrawal of restrictions it took some time to re-mobilise workplaces and training environments to be operational again.

Following the financial impact of the pandemic, EN:Able Communities' finances were very much reduced. 2021/22 was a year to rebuild the charity in its capacity and financial performance. Whilst Efficiency North Holdings continued to provide considerable support to EN:Able Communities, the charity had to deliver services and seek external income to enable delivery.

Despite the aforementioned challenges the following summarises the activities undertaken and the excellent performance achieved:

EN:Able Communities Construction Skills 4 Life training in Hull

EN:Able Communities successfully delivered free entry level Introduction to Construction training courses from November 2021 to May 2022 at the Humber Construction Hub. The training was funded by grants from B&CE through the Mowlem Award and the ESF Community Grants programme Humber Learning Consortium ESF fund. The programme of 5 2-week courses supported learners who were previously unemployed to gain entry level qualifications in basic skills required to work on construction sites including Manual Handling, Emergency First Aid, Health and Safety, Practical Skills, CSCS Cards alongside employability training to help them use the experience and their new skills and qualifications to access jobs. The free courses also provided learners with the opportunity to gain real hands-on work experience, training with local training provider Source Solutions.



Joseph Browne had a few jobs since leaving school, as a labourer for small landscaping and construction firms and in garages, doing tyre replacements.

After MB Roche and Sons employed Joseph through the EN:Able Communities DWP Kickstart Gateway Joseph completed his Level 1 Health and Safety in construction through EN:Able Communities Introduction to Construction course, enabling him to work as a labourer on Roche's project on Holderness Road.

He went on to pursue his CSCS card, feeling much more confident and valued as part of the team. MB Roche & Sons are also very happy with Joseph and appreciate his practical skills and reliability.

Achievements

28
course
completers

115
CSCS card
holders

121
CSCS
preparation
assessments



EN:Able Communities DWP Kickstart Gateway



In January 2021 the Department of Works and Pensions (DWP) granted a contract to EN:Able Communities to become a Kickstart Gateway body as part of the government-funded scheme to support recovery following the impact of Covid-19 on the economy. EN:Procure framework suppliers were amongst the 15 hosts of 6-month employment placements for 16-24 year olds for the 14 months the gateway was in operation.



EN:Able Communities' first Kickstarter Isla McRae completed her placement as a Digital Marketing Assistant with the Bishop Simeon Trust charity which supports vulnerable children living in the poorest communities of South Africa. She returned to higher education pursuing a Masters degree in Social Research. She plans to pursue a PhD focussing on Syrian Refugees' feelings of belonging in Manchester. Isla had wanted to work within the charity sector in developing nations but didn't know what that entailed. The Kickstart placement provided her with experience which helped her decide this was the right career path for her. She plans to keep in touch with Bishop Simeon Trust and continue to give them ad-hoc support.

Achievements

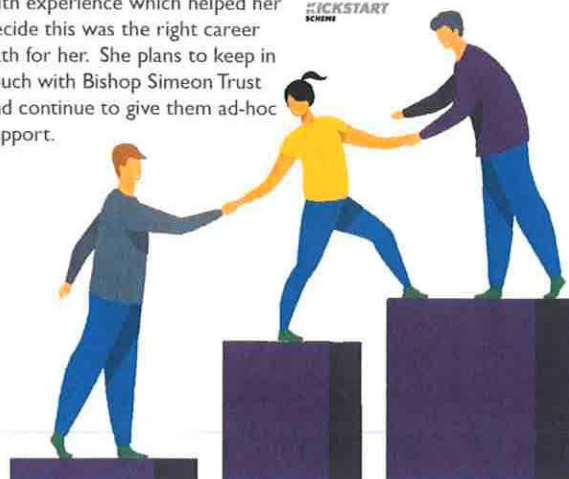
18
host
employers

30
Kickstart
completers

14
permanently
employed by
hosts

2
progressed
to Higher
Education

1
progressed
to self-
employment



EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2022 (continued)

Objectives and Activities (continued)

Social Mobility Fund

This funding stream was awarded in early 2020. However, due to the covid pandemic, several projects opted to defer implementation until the pandemic restrictions were released. As a result:

- Rural Arts Yorkshire produced a very effective video about their programme.
- Bright Box Maker Space produced a video about the work they had undertaken in the project.
- Conservation Volunteers produced a very effective monitoring report and videos on the impact.

Marketing and communications

During the year a concerted effort has been made to improve the communication within the charity in order bring to life the great work being undertaken by the charity and to reach a wider audience. The website pages have been redeveloped; Videos have been sought from partners to load onto the website as part of storytelling and social media has been far more extensively used, concentrating on Twitter and LinkedIn.

Assessing the Social Impact

EN:Able Communities has always assessed the impact

To measure the success of the work that EN:Able Communities has achieved Trustees recognise that measuring social value is a complex issue involving both qualitative and quantitative measurements. EN:Able Communities is confident that it is 'making a difference' in transforming real lives in Yorkshire and Humber. Above a number of quantitative as well as some qualitative impact information has been given. In terms of Social Value for Return, based upon the UK Social Bank measure, for the Kickstart project for every £1 invested UK PLC attributed £1.51 return.

e. Financial review

Going concern

The Trustees are satisfied that it is appropriate for the financial statements to be prepared on a going concern basis and believe that the charity has adequate resources to continue in operational existence.

Financial overview

Details of EN:Able Communities income and expenditure for the year are set out on Page 10.

Total income received in the year was £311,063 (2021: £44,609). No funds were restricted. Total expenditure for 2022 is £288,275 (2021: £362,959).

Overall, the charity currently has reserves at 31 March 2022 of £73,945 (2021: £51,157).

The charity does not own any assets or properties.

EN:Able Communities CIO

Report of the Trustees for the year ended 31 March 2022 (continued)

Objectives and Activities (continued)

Reserves policy

The charity does not have any assets or properties which are permanent endowments.

Cash and deposit balances are maintained to be able to meet outgoings and grant obligations from time to time. In previous years the trustees have considered the level of free reserves that are appropriate for the charity to hold in order to ensure its financial sustainability. This will be reviewed again in late 2022 to reflect future strategic development and operational activity. Once this has been completed a risk assessed reserves level will be set.

Free reserves represent unrestricted funds of the charity excluding restricted and designated funds. The determination of an appropriate reserves level is a key part of the strategic planning process. This is linked into a risk assessment recorded in the charity's risk register.

f. Principal risks and uncertainties

In June 2022 the new Efficiency North on-line risk register was adopted. These risks were approved by the Board in June 2022.

The 3 biggest risks are:

1. *Loss of availability of key personnel*
Mitigation here is – to a) share all information to enable others in Efficiency North to temporarily lead the charity, b) increase income and services to appoint a team to then enable delegation and success planning.
2. *Lack of Funding*
Mitigation here is implement the 2022/23 Business plan, thereby developing an income source.
3. *Enter contracts which exceed the risk appetite for ENC*
Mitigation here is to a) ensure all major contracts are approved by the board, not sub committees; b) amend the Scheme of Delegation to delegate a little more spending power to the Executive c) appoint Internal Audit for major contracts.

g. Organisational structure and decision making

The Trustees meet formally every quarter to review the strategic direction of the charity, its performance, financial position and to consider the award of new grants and commissioning activity. Moreover, in June 2022, Trustees stated they would like to diarise a short Board meeting in between the main boards in case there were any items of urgent business that needed dealing with then.

In June 2021, 3 new Trustees were recruited. This included a new Chair. Following recruitment an extensive on-boarding and induction process was undertaken.

In April 2022 a new Business Plan was developed. This was developed by the Board through an Away day in December 2021 and further development during a Board meeting in March 2022.

The charity currently does not employ any staff, however, a fulltime member of staff is seconded from Efficiency North. From June 2022, the charity will have the resource of 3.3 FTE staff. Furthermore, Efficiency North Holdings supports the charity with all Corporate Services staff, namely, finance, IT, HR and marketing and communications.

Report of the Trustees for the year ended 31 March 2022 (continued)

Objectives and Activities (continued)

h. Future developments

The 2022/23 Business Plan sets out:

- Development of retrofit training to social housing landlords, their construction related supply chain and the general construction sector through an exclusive licence with The Retrofit Academy for North East and W Yorkshire for the training courses on offer i.e.
 - L2, Understanding Domestic Retrofit.
 - L3, Award in Retrofit Assessment.
 - L5 Diploma in Retrofit Co-ordination and Risk Management.

Report of the Trustees for the year ended 31 March 2022 (continued)

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these 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 2019 (FRS102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board;


.....
Ken Taylor - Chair


.....2022

EN:Able Communities CIO

Independent Examiner's report to the Trustees of EN:Able Communities CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 10 to 18.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Simon Bladen FCA

Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Date: 20 October 2022

EN:Able Communities CIO

Statement of Financial Activities

Year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Fund £	2022 Total £	2021 Total £
Incoming Resources					
Donations and legacies	2	311,063	-	311,063	44,609
Total incoming resources		<u>311,063</u>	<u>-</u>	<u>311,063</u>	<u>44,609</u>
Resources expended					
Charitable activities	5	(288,275)	-	(288,275)	(362,959)
Total resources expended		<u>(288,275)</u>	<u>-</u>	<u>(288,275)</u>	<u>(362,959)</u>
Transfer between funds		-	-	-	-
Net movement in funds		<u>22,788</u>	<u>-</u>	<u>22,788</u>	<u>(318,350)</u>
Funds brought forward					
		<u>51,157</u>	<u>-</u>	<u>51,157</u>	<u>369,507</u>
Funds carried forward		<u><u>73,945</u></u>	<u><u>-</u></u>	<u><u>73,945</u></u>	<u><u>51,157</u></u>

EN:Able Communities CIO

Balance Sheet

31 March 2022

	Notes	31 March 2022 £	31 March 2021 £
Current assets			
Debtors	9	7,608	2,954
Cash at bank and in hand		117,187	64,315
		<u>124,795</u>	<u>67,269</u>
Creditors – amounts falling due within one year	10	(50,850)	(16,112)
Net current assets		<u>73,945</u>	<u>51,157</u>
Net assets		<u>73,945</u>	<u>51,157</u>
Charity funds			
Unrestricted funds	13	73,945	51,157
Total charity funds		<u>73,945</u>	<u>51,157</u>

The financial statements were approved by the board of trustees on 7 October 2022 and signed on its behalf by:



 Ken Taylor - Chair

EN:Able Communities CIO

Notes to the accounts

Year ended 31 March 2022

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the company's affairs.

Statutory information

EN:Able Communities CIO is a charity (No. 1163304) domiciled in England and Wales. The registered office is at Collaboration Works, 2 Carbrook Street, Carbrook, Sheffield, England, S9 2JE.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. there has been no material departure from these standards.

EN:Able Communities CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentation currency is United Kingdom pounds sterling, which is the functional currency of the charity.

Going concern

After due consideration of all relevant factors, including the recent COVID-19 pandemic, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts (continued)

Year ended 31 March 2022

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2022****2. Income from donations and legacies**

	2022 £	2021 £
Donated goods and services	-	-
Revenue grants and donations from non-public bodies	19,126	25,310
Government grants	291,937	19,299
	<u>311,063</u>	<u>44,609</u>

3. Analysis of expenditure on charitable activities

	Note	2022 £	2021 £
Direct, support and governance costs	4	4,554	63,151
Grant funding costs	5	283,721	299,808
		<u>288,275</u>	<u>362,959</u>

4. Direct, support and governance costs

	2022 £	2021 £
Apprenticeship support	390	63,164
Sundry expenses	3,595	(3,613)
Trustee/volunteer expenses	209	-
Independent exam fee	-	3,600
Legal and professional	360	-
	<u>4,554</u>	<u>63,151</u>

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2022****5. Grant funding costs**

	2022 £	2021 £
Grants made to individuals	-	-
Kickstart provider expenses	227,525	-
Grants made to organisations	56,196	85,789
Gross wages and salaries	-	166,391
Employers' NI	-	18,078
Defined contribution pension costs	-	29,550
Travel costs	-	-
	<u>283,721</u>	<u>299,808</u>

Breakdown of grants made to organisations:

EN:Able Futures CIC	900
Humber Construction HUB	41,958
Latch	(712)
Psittacus Systems Ltd	750
Source Solutions UK (Hull) Limited	10,800
The Conservation Volunteers	2,500
	<u>56,196</u>

6. Analysis of costs

	Direct costs £	Support costs £	2022 £	2021 £
Direct, support and governance costs	390	4,164	4,554	63,151
Grant funding costs	283,721	-	283,721	299,808
	<u>284,111</u>	<u>4,164</u>	<u>288,275</u>	<u>362,959</u>

7. Independent examiner's fee

The amount paid to the independent examiner amounts to a fee of £3,800 (2021: £3,600).

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2022****8. Staff costs**

	2022 £	2021 £
Wages and salaries	-	166,391
Social security costs	-	18,078
Contribution to defined contribution pension schemes	-	29,550
	<u>-</u>	<u>214,019</u>

The trustees neither received nor waived any remuneration during the year (2021: £nil). One trustee (2021 – nil) had expenses reimbursed during the year £209 (2021: £nil). These were for travel and courses.

No staff are employed by EN:Able Communities CIO (2021 - Nil). During the year staff costs were paid on behalf of the charity by EN:Procure Limited. In the prior year the staff costs represent recharges from EN:Procure Limited.

9. Debtors

	2022 £	2021 £
Due within one year:		
Trade debtors	-	280
Other debtors	7,608	2,674
	<u>7,608</u>	<u>2,954</u>

10. Creditors

	2022 £	2021 £
Amounts falling due within one year		
Trade creditors	358	(51)
Accruals	20,161	10,669
Amounts owed to group companies	29,931	5,494
Other Creditors	400	-
	<u>50,850</u>	<u>16,112</u>

EN:Able Communities CIO

Notes to the accounts (continued)

Year ended 31 March 2022

11. Analysis of net assets between funds

2021	Unrestricted Fund £	Total £
Current assets	67,269	67,269
Current liabilities	(16,112)	(16,112)
	<u>51,157</u>	<u>51,157</u>
2022	Unrestricted Fund £	Total £
Current assets	124,795	124,795
Current liabilities	(50,850)	(50,850)
	<u>73,945</u>	<u>73,945</u>

12. Restricted funds

2021	Balance at 1 April 2020 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2021 £
Apprenticeship support	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2022	Balance at 1 April 2021 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2022 £
Restricted funds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

EN:Able Communities CIO

Notes to the accounts (continued)

Year ended 31 March 2022

13. Unrestricted funds

2021	Balance at 1 April 2020 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2021 £
Designated funds	25,000	-	-	-	25,000
General funds	344,507	44,609	(362,959)	-	26,157
	<u>369,507</u>	<u>44,609</u>	<u>(362,959)</u>	<u>-</u>	<u>51,157</u>
 2022	 Balance at 1 April 2021 £	 Incoming resources £	 Resources expensed £	 Transfer £	 Balance at 31 March 2022 £
Designated funds	25,000	-	-	(25,000)	-
General funds	26,157	311,063	(288,275)	25,000	73,945
	<u>51,157</u>	<u>311,063</u>	<u>(288,275)</u>	<u>-</u>	<u>73,945</u>

Designated funds

Local Employment Group
commissioning

Monies designated for the second round of grant payments payable upon completion of a six month employment placement.

14. Ultimate controlling party

The ultimate controlling party are the trustees.

15. Transaction with related parties

The charity is a related party to the group of companies controlled by Efficiency North Holdings Limited; EN:Procure Limited, EN:Able Futures CIC and EN:Able Build Limited.

During the year income of £Nil (2021: £nil) was received from EN:Procure Limited. At the year end a balance of £3,429 (2021: £2,674) was due from EN:Procure.

During the year EN:Procure also recharged salary costs to the charity of £nil (2021 - £211,574).

Grant payments of £900 (2021: £63,164) were paid to EN:Able Futures CIC. At the year end a balance of £29,931 (2021 - £5,494) is due to EN:Able Futures CIC.

Accounts

Charity registration number: 1163304

EN:ABLE COMMUNITIES CIO

ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

EN:Able Communities CIO

Annual report

Year ended 31 March 2021

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Report of the Trustees for the year ended 31 March 2021

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Reference and Administration Details

Charity registration number: 1163304

Trustees:	Ian Billyard	Resigned 10 June 2021
	Stephen Davis	Resigned 11 June 2020
	Darush Dodds	Appointed 10 June 2021
	Maggie Gjessing	
	Richard Holmes	Appointed 10 September 2020
	Louise Ivens	
	Epiphany Kidd	
	Ken Taylor	Appointed 10 June 2021
	Hannah Taylor-Dales	Appointed 10 June 2021
Lee Winterbottom	Appointed 10 September 2020	

Chair: Ken Taylor

Secretary: Simeon Perry

Registered Office: 1st Floor Sovereign Court
300 Barrow Road
Sheffield
South Yorkshire
S9 1JQ

Independent examiners: Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Report of the Trustees for the year ended 31 March 2021 (continued)

The Trustees present their annual report together with the financial statements of the Charity for the period 1 April 2020 to 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019.

Objectives and Activities

a. Policies and objectives

The charity was established as a charity incorporated organisation on 25th August 2015, adopted on 18 December 2015 and registered with the Charity Commission (registered number: 1163304).

EN:Able Communities was registered to support implementation of the Limited by Guarantee company Efficiency North Holdings Limited's Social Value Strategy. Efficiency North Holdings Limited has the power to appoint at least 2 charity trustees. There is no limit for the number of Independent Trustees, but the Trustee Board have decided to appoint up to 6 further Trustees in March 2021.

The objects of the CIO are specifically restricted to the following, each of which is to be carried out for the public benefit.

The promotion of urban or rural regeneration usually, but not always in recognised areas of social and economic deprivation by all or any of the following means:

- a) to relieve unemployment;
- b) to advance education, training or retraining, particularly among unemployed people, and provide unemployed people with work experience;
- c) to provide financial assistance, technical assistance or business advice or consultancy in order to provide training and employment opportunities for unemployed people on cases of financial or other charitable need through help in setting up their own businesses or to existing business;
- d) the creation of training and employment opportunities by the provision of workspace, buildings and/or land for use on favourable terms; and
- e) to maintain, improve or provide public amenities and community centres.

b. Strategies for achieving objectives

The Trustees review the work commissioned by EN:Able Communities:

- By ensuring that all Board reports seeking investment meet the charitable Objects.
- Normally at Annual Away day – where the Charity's strategy is developed for the following year, and ensure that the charities aims, objectives and activities remain focused on our stated purposes defined in our Objects. However, this year, due to the pandemic and only being able to meet virtually, this was not done. Instead during a Board meeting the strategy was reviewed in March 2021, leading to an updated mid-term Business Plan being published.

c. Fund-raising standards information

The Charity do not engage in any public fundraising activities to raise funds.

Report of the Trustees for the year ended 31 March 2021 (continued)

Objectives and Activities (continued)

d. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aim and objectives and in planning the future activities of EN:Able Communities CIO. In particular, the Trustees consider its investment into supporting the growth of skills and sustainable employment in low-income communities in the towards its objects through providing a public benefit.

EN:Able Communities will particularly benefit the public by providing much needed funding and support to help some of the hardest to reach individuals in low-income communities into employment and training which will alleviate the draw on the public purse, improve the life of the individual concerned and also those closest to them.

Achievements and performance

2020/21 will forever be remembered due to the impact of Covid, affecting so many lives, communities and the ability for organisations, not least charities to operate. Going into 2021/2022, there are ongoing considerable implications and as this report is written, the impact going forward is still not clear.

As a result, at the onset of pandemic the Trustees agreed to the proposal from Efficiency North Holdings not to receive any donations that year, to support the viability of Efficiency North Holdings. This was approved in the June Board meetings. As a result of this, EN:Able Communities had to utilise its reserves to maintain its financial viability for 2020/21.

In making such decisions the Trustees agreed to:

- a) Maintain its operating costs at the same level as previous years.
- b) Retain its commitments to the currently approved projects. These were:
 - i. the Social Mobility Fund Projects.
 - ii. grant funding for Newground Together to support an Employment Adviser.
 - iii. Commitment to support construction entry training for disadvantaged citizens of the Humber, through work based at the Humber Construction Hub.
- c) Not to commission new projects that year, unless additional externally based funding was awarded for them, as restricted funding. This meant that a further round of Social Mobility Fund commissioning as planned could not be undertaken in 2020/21.
- d) Non-essential funding was not approved. Examples were that the:
 - i. Hardship fund that had provided £10k of support in 2019/20, even £20k in previous years was deleted. This fund supported apprentices with emergency funding for travel, accommodation, mental health counselling etc should they fall on hard times. This scheme had just been extended in the previous year to support all EN:Able Futures employed apprentices as well.
 - ii. Discretionary funding, which provided a fund of £5k to support ad hoc grants in year, was deleted.

Review of activities and activities for achieving objectives

The work of EN:Able Communities CIO is linked to that of Efficiency North Holding's vision though contributing to its vision of:

- Workforce: To help build the workforce of the future by offering a range of employment and training opportunities through our frameworks targets to local people to develop their confidence, skills and abilities.
- Communities: To help regenerate communities by targeting funding into local projects which make a real difference by empowering people to make a positive change in their lives.

Achievements and performance (continued)

The headline outputs for 2020/21 were:



Seeking new income workstreams

In response to the Covid pandemic the Chancellor of the Exchequer announced [A plan for Jobs](#) in July 2020. In this announcement a number of flagship employment stimulation programmes were announced, whilst also providing considerably more financial support for other existing employment programmes. As a result, the Head of Operations undertook extensive research to assess the potential of contracts and successfully secured £240,000 from the governments Kickstart programme. This provides funding until June 2023 and aims to enable 250,000 young people gain a 6-month funded work experience opportunity for in work, enabled by an intermediary organisation known as a Gateway body.

In light of the pandemic, new ways of working had to be explored, and experimented. Delivery of entry level construction courses virtually, using Teams software was tried to enable the CS4L course. In preparation, the Head of Operations research and observed how other similar charities undertook this work. The Head of Operations then led a project to develop the resources using in house Efficiency North expertise. This resulted in the successful Mowlem bid application.

Report of the Trustees for the year ended 31 March 2021 (continued)

Achievements and performance (continued)

Furthermore, during the early parts of the covid pandemic, restrictions enabled time for greater networking. As a result, highly successful collaborations were developed with:

- Greater participation in the Leeds Poverty Truth Commission. This enabled a greater understanding of the lived experience of being in poverty and key policy makers in the city of Leeds (in statutory, private and third sectors) from which successful partnership working has since resulted.
- Leading officers employed in the DWP, enabling a greater understanding of the complex DWP commissioning structure to support employment.
- Communities at Work. This led to not only participation as a non-social landlord member, but the establishment of the [EN Connect Employment and Skills in Communities Forum](#) in September 2020. This forum meets every second month, inviting all social landlords and other key stakeholders such as LEPs and local authority Employment & Skills Officers, to gain a greater understanding of the policy and commissioning landscape to support their residents into employment, as well as develop their own networking and potential collaborations to support future funding opportunities.
- Leading Employment related bodies such as Employment Related Services Association, Institute of Employment Studies, Youth Employment UK, participation in the Youth Employment Group, and subsequent signing up to the Good Youth Charter.
- Leading Social Housing Trade bodies such as CIH, NHF, Placeshapers etc.

In March 2021, the Trustees approved three mid-term business plans, as a natural cyclical part of the 4-year business plan cycle 2019 – 23. In that review, in light of the pandemic, Trustees re-affirmed their desire to maximise income opportunities keeping the objectives broad within the power of the objects whilst in particular seek to support young people into employment and Skills

Programmes delivered

Kickstart

DWP published guidance for Kickstart from September, and applications opened from October. The requirements were for a minimum of 30 confirmed jobs for a Gateway body. An application was submitted in late November and accepted on 13 January 2021. As a result, support work with the nominated companies was undertaken in Quarter 4, enabling employment opportunities to begin from April 2021.



Report of the Trustees for the year ended 31 March 2021 (continued)

Achievements and performance (continued)

Social Mobility Fund

The seven successful community organisations were awarded Social Mobility Fund (SMF) funding in January 2020. However, due to the Covid pandemic and the associated restrictions, many projects opted to postpone commencement on the projects until later in the year. One Project, Rural Arts Yorkshire opted not to commence its project until May 2021, after a number of delays at considering implementation. In addition:

By the year end 4 of the 5 commissioned projects had not been completed. These were:

- Edlington Community Organisation, in Doncaster
- Latch, in Leeds
- The Conservation Volunteers, in Leeds
- Rural Arts Yorkshire, in Thirsk.

However, three projects decided to undertake their project during the reduced restrictions that were afforded to them in 2021/22. These were:

- Brightbox – Makerspace, in Sheffield
- Neighbourhood Project, in Bradford
- Firvale Community Hub – The Empower project, in Sheffield

Brightbox – Makerspace

This project gave young people with inclusive skills building activities in the community maker space, focused on the technical, engineering and arts. The programme in collaboration with the Parsons Cross Initiative use their allotment provision to make a communal pizza oven and grow vegetables to support local foodbanks in light to the pandemic and consequences of local residents' poverty.



A video was produced of the work undertaken:

<https://www.youtube.com/watch?v=ZtbNrdqWoDU&feature=youtu.be>

Neighbourhood Project

The project sought to upskill recipients' digital skills and confidence targeting the social housing tenants in five neighbourhoods in south Bradford (Bierley, East Bowling, Holme Wood, Low Moor and Odsal). Delivery was through meeting software, as face to face delivery could not be undertaken. The outcomes were that 63 learners were supported. As a result of this pilot scheme, Neighbourhood Project decided to continue this form of delivery and project to support further beneficiaries.

Report of the Trustees for the year ended 31 March 2021 (continued)

Achievements and performance (continued)

Firvale Community Hub – The Empower project

19 people (12 women; 7 recent school leavers who were economically inactive) were supported. They learnt enterprise skills selling crafts on IT platforms in preparation for Christmas sales. The participants learnt social media skills, website development, presentation skills for pitches, business administration skills and legal aspects of running a small company.

Supporting Hull citizens to enter the construction sector

EN:Able Communities CIO has an agreement to support entry level construction based training at the Humber Construction Hub for 3 years. This year is the first year of funding, as previous years were covered by other external funders. However, the pandemic resulted in the Hub being wholly closed until September and then only very partially open in the autumn, closing again in December. This resulted in only 1 course being delivered in the autumn to greater reduced cohorts of young people of 6 maximum, in reality due to participants not turning up due to covid symptoms only 3 people were trained.



Mowlem Award

In November 2020, EN:Able Communities were the successful recipients of the B&CE Mowlem Award worth £20,000. The bid was to provide online Level 1 Health and Safety in construction and CSCS card preparation. With the purchase of an online Learning Management System. Recruitment was via social media and referrals from the Hull Council's Youth Employment Initiative.

Delivery was undertaken to:

- 28 people have commenced the on-line courses. Of these,
 - 17 completed the all the L1 H&S modules. Of these,
 - 12 passed. Of these,
 - 15 passed CSCS Card (note some young people already had the L1 H&S, so all they needed was to pass the CSCS card)
- 3 had confirmed employment. We will chase all participants to see if any more are in employment.

YBF small Grants Fund

EN:Able Communities CIO was donated £2,000 from the Yorkshire Builders Federation to support Micro and Small construction based businesses in their business recovery from the Covid pandemic. 20 submissions were received by the deadline. 18 companies were successful, with each company being awarded £200. Awards were made for:

- Construction related training e.g. CSCS card, scaffolding/ working at heights training.
- Mental health at work training.
- Fire warden training.
- Contribution towards a laptop to enable home working.

Of the 18 companies, 12 were based in the Humber and 4 in West Yorkshire

Report of the Trustees for the year ended 31 March 2021 (continued)

*Achievements and performance (continued)***Supporting Newground Together**

Newground Together is the charitable arm of Together Housing Group. This arm delivers the employment and skills outputs on behalf of Together Housing, both in the Lancashire and the Yorkshire divisions. The Trustees agreed to match fund an Employment Adviser to work in the Calderdale area with a grant of £35,000 for 2020/21. This funding in itself enabled Newground to match fund a post and a further post to be then match funded for an ESF grant, for which they were successful. Therefore, Newground gained 3 additional Employment Adviser posts.

During the initial part of the grant period, due to the Covid pandemic the staff concentrated on supporting the local Halifax based food banks.

Working with local supermarkets the Advisers brought in £14,252.13 of food donations in 3 months to support the food banks and supported:



For employment advice, the service was amended to make contact with beneficiaries through text messaging and then either online, phone based or 'walk and talk' support.

	Target	Actual	Position	Q1	Q2	Q3	Q4
Number of people Engaged	92	189	+97	25	59	50	55
Male		126		23	39	30	34
Female		63		2	20	20	21
THG Tenants	45	76	+31	12	34	6	24
Over 50s		68		2	37	13	16
Disability/ Long Term Health Condition		42		5	19	5	13
Top Level KPIs							
Job Starts	24	66	+42	21	23	9	16
Job Sustains 6 months	8	27	+27*	0	21	0	6
No of Accredited Qualifications Achieved	16	31	+15	0	0	2	10
No of Training courses completed (non-accredited)				6	0	0	13

*note 16 of the people supported into work have since sustained into this financial year.

Report of the Trustees for the year ended 31 March 2021 (continued)

Achievements and performance (continued)

Assessing the Social Impact

To measure the success of the work that EN:Able Communities has achieved, Trustees recognise that measuring social value is a complex issue, involving both qualitative and quantitative measurements. EN:Able Communities is confident that it is 'making a difference' in transforming real lives in Yorkshire and Humber. To re-confirm the most appropriate method of impact assessment, the Head of Operations undertook a review in autumn 2020. Through this review they researched what the best practice for both quantitative and qualitative impact assessment was. This consultation was undertaken with key Efficiency North member social landlords to assess not only how they assess impact, but what they would like EN:Able Communities to do going forward. The key recommendations were:

- Impact was very important to all stakeholders.
- The quantitative method was to continue using the HACT model, as opposed to other methodologies. HACT offered its services free of charge to EN:Able Communities.
- More was to be undertaken on the qualitative methods, with more videos and case studies produced and published on the website.

This has now been reflected on the EN:Able Communities website.

<https://www.efficiencynorth.org/communities/our-work/success-stories>

In respect to quantitative data, due the covid pandemic and so much of 2020/21 in heavily restricted regulations for this year we unable to report the Impact empirically.

Financial review

a. Going concern

The Trustees are satisfied that it is appropriate for the financial statements to be prepared on a going concern basis and believe that the charity has adequate resources to continue in operational existence.

b. Financial overview

Details of EN:Able Communities income and expenditure for the year are set out on Page 14.

Total income received in the year was £44,609 (2020: £333,493). No funds were restricted. Total expenditure for 2021 is £362,959 (2020: £364,220).

Overall, the charity made a deficit in the year to 31 March 2021 of £318,350 (2020: £30,727) and held funds of £51,157 (2020: £369,507) at the year end. No funds were restricted.

All operating costs (staffing, office, and corporate costs to Efficiency North Holdings) are paid by EN:Procure. These are recognised in the accounts as donated goods and services.

The charity does not own any assets or properties.

Report of the Trustees for the year ended 31 March 2021 (continued)

Financial review (continued)

c. Principal risks and uncertainties

Overall, 18 risks have been highlighted as part of the risk assessment process undertaken during the year. There is 1 very high, 1 high and 8 medium risks. The high and very high risks are:

- **Stability of income**
This is a new risk added in light of the Covid pandemic and no donations from Efficiency North Holdings in 2020/21. In 2021/22, Efficiency North Holdings have confirmed that they will donate the operating costs (staff costs and overhead proportioned).
- **Enter contracts which exceed the risk appetite for ENC**
The mitigation here is the Scheme of Delegation, whereby it provides a minimum amount of contract value delegated to the Head of Operations, and the production of a risk register.

d. Reserves policy

The charity does not have any assets or properties which are permanent endowments.

Cash and deposit balances are maintained to be able to meet outgoings and grant obligations from time to time.

The trustees have considered the level of free reserves that are appropriate for the charity to hold in order to ensure its financial sustainability, future strategic development and continuing to operate in the event that unforeseen and potentially financially damaging circumstances arise. They have taken into account the reliability and continuance of future income from Efficiency North Holdings, timing of cash flow and working capital requirements.

Free reserves represent unrestricted funds of the charity excluding restricted and designated funds. The determination of an appropriate reserves level is a key part of the strategic planning process. This is linked into a risk assessments recorded in the charity's risk register.

In June 2018, the Board decided a reasonable level of free reserves, based on the above considerations, would be £100,000. This will be reviewed in 2021/22.

Structure, governance and management

Organisational structure and decision making

The Trustees meet formally every quarter to review the strategic direction of the charity, performance of the charity, the charity's financial position, to consider the award of new grants and commissioning activity.

The charity does not employ staff. Efficiency North Holdings have donated the resources to provide 2 dedicated full time equivalent staff to support the charity's activities: Head of Operations and a Business Co-ordinator. Furthermore, Efficiency North Holdings supports the charity with all Corporate Services staff, namely, finance, IT, HR and marketing and communications.

Risk management

In December 2018 the Trustees agreed to adopt the risk management process used by Efficiency North Holdings Limited. The risk management process assesses the risks based upon 4 levels of both probability and severity. From the assessed risk score, risk mitigation measures will be considered and then the risk will be re assessed. The Trustees have agreed to review the risk register every six months in the June and December Board meetings.

Report of the Trustees for the year ended 31 March 2021(continued)

Plans for future periods

a. Future developments

Following the mid term business review approved in March 2021, the key developments for 2021/22:

- Maximise the opportunities laid out through the Kickstart scheme.
- Identify and develop new funding opportunities to support project activity and comply with the charities' Reserves Policy.
- Improve the marketing of the services/ products provided through the website and social media.

Report of the Trustees for the year ended 31 March 2021 (continued)

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these 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 2019 (FRS102)
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board;

.....
Ken Taylor - Chair

.....2021

EN:Able Communities CIO

Independent Examiner's report to the Trustees of EN:Able Communities CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 14 to 23.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

.....
Simon Bladen FCA

Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Date: 2021

EN:Able Communities CIO

Statement of Financial Activities

Year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Fund £	2021 Total £	2020 Total £
Incoming Resources					
Donations and legacies	2	44,609	-	44,609	333,493
Total incoming resources		44,609	-	44,609	333,493
Resources expended					
Charitable activities	5	(362,959)	-	(362,959)	(364,220)
Total resources expended		(362,959)	-	(362,959)	(364,220)
Transfer between funds		-	-	-	-
Net movement in funds		(318,350)	-	(318,350)	(30,727)
Funds brought forward					
		369,507	-	369,507	400,234
Funds carried forward		51,157	-	51,157	369,507

EN:Able Communities CIO

Balance Sheet

31 March 2021

	Notes	31 March 2021 £	31 March 2020 £
Current assets			
Debtors	9	2,954	283,884
Cash at bank and in hand		64,315	92,664
		<u>67,269</u>	<u>376,548</u>
Creditors – amounts falling due within one year	10	<u>(16,112)</u>	<u>(7,041)</u>
Net current assets/ (liabilities)		51,157	369,507
Net assets		<u>51,157</u>	<u>369,507</u>
Charity funds			
Unrestricted funds	13	<u>51,157</u>	<u>369,507</u>
Total charity funds		<u>51,157</u>	<u>369,507</u>

The financial statements were approved by the board of trustees on 2021 and signed on its behalf by:

.....
Ken Taylor - Chair

EN:Able Communities CIO

Notes to the accounts

Year ended 31 March 2021

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the company's affairs.

Statutory information

EN:Able Communities CIO is a charity (No. 1163304) domiciled in England and Wales. The registered office is at 1st Floor Sovereign Court, 300 Barrow Road, Sheffield, South Yorkshire, S9 1JQ.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2016. There have been no material departures from these standards.

EN:Able Communities CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentation currency is United Kingdom pounds sterling, which is the functional currency of the charity.

Going concern

After due consideration of all relevant factors, including the recent COVID-19 pandemic, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts (continued)

Year ended 31 March 2021

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2021****2. Income from donations and legacies**

	2021 £	2020 £
Donated goods and services	-	275,476
Revenue grants and donations from non-public bodies	25,310	58,017
Government grants	19,299	-
	<u>44,609</u>	<u>333,493</u>

3. Analysis of expenditure on charitable activities

	Note	2021 £	2020 £
Direct, support and governance costs	4	63,151	69,433
Grant funding costs	5	299,808	294,787
		<u>362,959</u>	<u>364,220</u>

4. Direct, support and governance costs

	2021 £	2020 £
Apprenticeship support	63,164	10,687
Sundry expenses	(3,613)	31,428
Subscriptions	-	933
Consultancy fees	-	4,710
Trustee/volunteer expenses	-	980
Independent exam fee	3,600	-
Audit fee	-	4,380
Staff training	-	81
Rental fees	-	7,227
Legal and professional	-	9,007
	<u>63,151</u>	<u>69,433</u>

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2021****5. Grant funding costs**

	2021 £	2020 £
Grants made to individuals	-	5,331
Grants made to organisations	85,789	55,300
Gross wages and salaries	166,391	180,421
Employers' NI	18,078	20,150
Defined contribution pension costs	29,550	27,086
Travel costs	-	6,499
	299,808	294,787

Breakdown of grants made to organisations:

AWS Property	200
Bright Box Makerspace	4,715
Conservation Volunteers	2,500
Cook group	200
D&D Painters and Decorators Limited	200
Edlington Comm	5,000
Elli	200
Expotrak	200
Firvale Community Hub	9,760
JLP Scaffolding Limited	200
Latch	4,681
M B Roche	200
Newground CIC	35,000
P&D	200
PDR Construction	200
Powells P	200
Prestige	200
Rural Action Yorkshire	4,867
Shaw	200
The Learning Community	6,550
The Neighbourhood Project	9,316
The Y	200
Three	200
Westlinks Joiners	200
Wharfedale Decorations Limited	200
WRI	200
	85,789

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2021****6. Analysis of costs**

	Direct costs £	Support costs £	2021 £	2020 £
Direct, support and governance costs	63,164	(13)	63,151	69,433
Grant funding costs	85,789	214,019	299,808	294,787
	<u>148,953</u>	<u>214,006</u>	<u>362,959</u>	<u>364,220</u>

7. Independent examiner's fee

The amount paid to the independent examiner amounts to a fee of £3,600 (2020: £4,380 - audit).

8. Staff costs

	2021 £	2020 £
Wages and salaries	166,391	180,421
Social security costs	18,078	20,150
Contribution to defined contribution pension schemes	<u>29,550</u>	<u>27,086</u>
	<u>214,019</u>	<u>227,657</u>

The trustees neither received nor waived any remuneration during the year (2020: £nil). No trustees (2020 – 1) had expenses reimbursed during the year (2020: £873). These were for travel and courses.

No staff are employed by EN:Able Communities CIO (2020 - Nil). Staff costs represent recharges (2020 – donation of time) from EN:Procure Limited.

9. Debtors

	2021 £	2020 £
Due within one year:		
Trade debtors	280	-
Grants receivable	<u>2,674</u>	<u>283,884</u>
	<u>2,954</u>	<u>283,884</u>

EN:Able Communities CIO**Notes to the accounts (continued)****Year ended 31 March 2021****10. Creditors**

	2021 £	2020 £
Amounts falling due within one year		
Trade creditors	(51)	195
Accruals	10,669	4,380
Amounts owed to group companies	5,494	2,466
	<u>16,112</u>	<u>7,041</u>

11. Analysis of net assets between funds**2020**

	Unrestricted Fund £	Total £
Current assets	376,548	376,548
Current liabilities	<u>(7,041)</u>	<u>(7,041)</u>
	<u>369,507</u>	<u>369,507</u>

2021

	Unrestricted Fund £	Total £
Current assets	67,269	67,269
Current liabilities	<u>(16,112)</u>	<u>(16,112)</u>
	<u>51,157</u>	<u>51,157</u>

EN:Able Communities CIO

Notes to the accounts (continued)

Year ended 31 March 2021

12. Restricted funds

2020	Balance at 1 April 2019 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2020 £
Apprenticeship support	8,000	-	(10,687)	2,687	-
	<u>8,000</u>	<u>-</u>	<u>(10,687)</u>	<u>2,687</u>	<u>-</u>
2021	Balance at 1 April 2020 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2021 £
Restricted funds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

13. Unrestricted funds

2020	Balance at 1 April 2019 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2020 £
Designated funds	25,000	-	-	-	25,000
General funds	367,234	333,493	(353,533)	(2,687)	344,507
	<u>392,234</u>	<u>333,493</u>	<u>(353,533)</u>	<u>(2,687)</u>	<u>369,507</u>
2021	Balance at 1 April 2020 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2021 £
Designated funds	25,000	-	-	-	25,000
General funds	344,507	44,609	(362,959)	-	26,157
	<u>369,507</u>	<u>44,609</u>	<u>(362,959)</u>	<u>-</u>	<u>51,157</u>

Designated funds

Local Employment Group
commissioning

Monies designated for the second round of grant payments payable upon completion of a six month employment placement.

EN:Able Communities CIO

Notes to the accounts (continued)

Year ended 31 March 2021

14. Ultimate controlling party

The ultimate controlling party are the trustees.

15. Transaction with related parties

The charity is a related party to the group of companies controlled by Efficiency North Holdings Limited; EN:Procure Limited, EN:Able Futures CIC and EN:Able Build Limited.

During the year income of £nil (2020: £56,715) was received from EN:Procure Limited. At the year end a balance of £2,674 (2020: £283,884) was due from EN:Procure.

During the year EN:Procure also recharged salary costs to the charity of £211,574 (2020 - £275,476 – donated).

Grant payments of £63,164 (2020: £13,650) were paid to EN:Able Futures CIC. At the year end a balance of £5,494 (2020 - £2,466) is due to EN:Able Futures CIC.