

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.

EN:Able Communities CIO

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.

EN:Able Communities CIO

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 on2021 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
	<hr/>	<hr/>
	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
	<hr/>
	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.