

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:

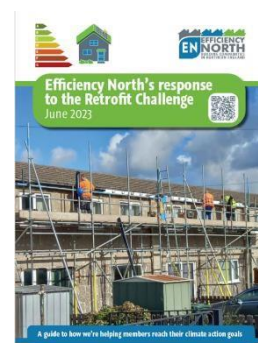
1. Maximise employment and skills in the social housing retrofit revolution programme.
2. Deliver a retrofit and energy advice service.

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

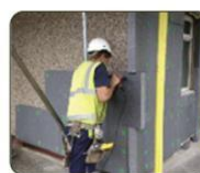
EN:Able Communities partnered with The Retrofit Academy to become a referral agent for its PAS courses to deliver Retrofit Co-ordinator, Retrofit Assessor training etc. The training courses were heavily discounted due to a DESNZ grant. The charity promoted the course to social housing providers that 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



A short unaccredited course which upskills plasterers with multiple skills required for rendering is being co-designed by Leeds College of Building, sector trade bodies, INCA, NIA and leading companies.

Funded by the Department for Education through West Yorkshire Consortium of Colleges (WYCC), this is the first such course to be provided in Yorkshire.

Following delivery of this course, Leeds College of Building will develop a Level 3 qualification in Insulation and Building Treatment.

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.

EN:Able Communities CIO

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.

EN:Able Communities CIO

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

EN:Able Communities CIO

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 on7th 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 funds

Local Employment Group
commissioning

Monies 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.