

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;

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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.