

Charity registration number: 1163304

EN:Able Communities CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2025

EN:Able Communities CIO

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Trustees' Report for the year ended 31 March 2025

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

Reference and Administrative Details

Charity Registration Number: 1163304

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

Chair: K Taylor

Secretary: S Perry

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

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

EN:Able Communities CIO

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

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

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

Objectives and activities

Policies and objectives

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

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

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

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

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

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

Objectives and activities (continued)

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

These were approved by the Trustees on 24 October 2024

Strategies for achieving objectives

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

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

Fund raising standards information

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

Achievements and performance

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

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

Workstream #1: A Retrofit skilled workforce

Developing a Forum to enable the growth of Retrofit Skills

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

Provide two conferences per annum to:

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

Delivery of Retrofit Skills

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

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

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

Achievements and performance (continued)

Project #1 Yorkshire EWI Academy

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



Project #2: BE-ST Educators

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

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

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

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

Project #3 Retrofit Futures

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

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

Achievements and performance (continued)

EN:Able Communities as a thought leader in Retrofit Skills

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

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

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

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

Workstream #2: Mould and Condensation training

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



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

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

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

Achievements and performance (continued)

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

Financial review

Going concern

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

Financial overview

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

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

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

The charity does not own any assets or properties.

Reserves policy

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

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

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

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

Ken Taylor

.....

K Taylor
Chair

EN:Able Communities CIO

Statement of Trustees' Responsibilities

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

EN:Able Communities CIO

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

S Bladen

.....
Simon Bladen FCA

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

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

EN:Able Communities CIO

Statement of Financial Activities for the Year Ended 31 March 2025

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

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

EN:Able Communities CIO

(Registration number: 1163304) Balance Sheet as at 31 March 2025

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

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

Ken Taylor

.....
K Taylor
Chair

EN:Able Communities CIO

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

1 Accounting policies

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

Statutory information

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

Basis of preparation

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

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

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

Going concern

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

Income

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

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

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

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

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

EN:Able Communities CIO

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

1 Accounting policies (continued)

Expenditure

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

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

Financial instruments

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

Funds

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

2 Income from donations and legacies

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

3 Investment income

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

EN:Able Communities CIO

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

4 Expenditure on charitable activities

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

5 Direct, support and governance costs

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

6 Grant funding costs

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

7 Analysis of costs

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

8 Independent examiner's remuneration

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

EN:Able Communities CIO

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

9 Staff costs

The aggregate payroll costs were as follows:

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

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

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

10 Debtors

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

11 Creditors: amounts falling due within one year

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

EN:Able Communities CIO

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

12 Analysis of net assets between funds

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

13 Unrestricted funds

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

EN:Able Communities CIO

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

14 Parent and ultimate parent undertaking

The ultimate controlling party is the trustees.

15 Related party transactions

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

EN:Procure Limited

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

EN:Able Futures CIC

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