

ENVIRO ABILITY

England & Wales · Charity number 1076428

Details

Status	Registered
Legal form	Charitable company
Company number	03798789
Registered	1999-07-07
Register	View on the Charity Commission register

Contact

Address	The Old Mill Brookend Street Ross-On-Wye HR9 7EG
Phone	01989763388
Email	info@enviroability.org.uk
Website	www.enviroability.org

Activities

Objects: TO PROVIDE RELIEF TO THOSE WHO ARE SUFFERING FROM MENTAL OR PHYSICAL DISABILITIES BY THE PROVISION OF FACILITIES FOR EMPLOYMENT OPPORTUNITIES IN PARTICULAR BUT NOT EXCLUSIVELY BY THE OPERATION OF A RECYCLING PROJECT

Activities: To promote the interest of those with disabilities by helping them to volunteer their services in community projects.

Classification

- **How:** Provides Human Resources
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE HEREFORD AND WORCESTER, GLOUCESTER AND MONMOUTHSHIRE
- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£222,739	£189,300	-	-
2024-06-30	£163,955	£163,632	-	-
2023-06-30	£164,599	£163,898	-	-
2022-06-30	£143,028	£166,397	-	-
2021-06-30	£142,322	£122,581	-	-

Trustees

Name	Role	Appointed
ANTHONY JOHN INNES LOWTHER	Chair	
David Kenneth Albert Hatch		2018-02-01
Dennis Humble		2018-07-01
Julian Timothy Hallett		2023-01-01
Melanie Margaret Mellor		2014-07-01
Rosie Winyard		2022-10-01

ENVIRO ABILITY

England & Wales - Charity number 1076428

Accounts

REGISTERED COMPANY NUMBER: 03798789 (England and Wales)
REGISTERED CHARITY NUMBER: 1076428

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 30 June 2025
for
Enviro Ability

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Enviro Ability

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For The Year Ended 30 June 2025

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Enviro Ability

Report of the Trustees For The Year Ended 30 June 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the company is to develop initiatives, which benefit, involve and provide opportunities to people from disadvantaged groups, the community and the environment.

Public benefit

The trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Charity sets up projects to provide people from disadvantaged groups a chance to get involved and back into work. These projects enable individuals who would not necessarily be ready for employment to build confidence and learn new skills, improving their chance of gaining employment.

The charity has a varied range of projects currently running:

Industrial Recycling	Collecting waste from shops in town and processes into recycling.
The Can Do Crew	Helping maintain gardens, works with parish councils on clearing public rights of way and other odd jobs as requested.
Furniture and Bicycle Upcycling	Restoring donated furniture and bicycle's to be resold. Also receiving donated books to resell.
Leisure Link Project	Allowing disadvantaged groups to hold evening social events, meet others and become involved in the local community.
'Tweety Treats' Birdseed	Local birdseed sourced, packaged and sold.

The charity also has a retail outlet in the town for Shop Mobility where mobility aids can be hired by the general public for a small donation fee.

Enviro Ability

Report of the Trustees For The Year Ended 30 June 2025

FINANCIAL REVIEW

Financial position

Our tenancy at Model Farm continues, and we remain immensely grateful to our landlord, Simon Cutter, for his ongoing support. His generosity has enabled us to expand the range of activities we can offer at the site.

Our Bobs Bikes project has continued to grow, with rising local demand for affordable second-hand bicycles leading to increased sales. Following the retirement of our long-standing volunteer who founded the project 10 years ago, we employed a Bicycle Repair Operative for two days a week. He has been mentoring a student who struggles academically, working with him during school holidays to teach essential repair and servicing skills. The aim is for this young person to gain an apprenticeship in the trade when he leaves school later this year. We are also grateful for the use of a showroom at The Wolf Business Park in Ross-on-Wye, where we can work on and display our bicycles.

Our expanded workshop space at Model Farm has allowed Take A Pew to flourish. This year, we partnered with a local church seeking to re-home its pews. Together with our skilled volunteers and service users, we refurbished 22 pews, most of which were purchased by parishioners. Remarkably, two of these pews were sent to Abu Dhabi by someone who had been married in that church, giving our work an unexpected international reach.

Following a Planning in Partnership meeting with parents and carers, we identified a need to help people develop vital cooking skills. In response, EnviroAbility launched a monthly cooking project at Ross Community Gardens, with around 13 people taking part each month to learn how to prepare and cook their own meals. This project has been both popular and empowering.

We are pleased to report that we achieved our target of increasing the number of paying users this year. To support this, EnviroAbility has updated its review paperwork to give a more holistic picture of attendees' lives, ensuring that our support is tailored to their broader needs and goals. Our Service Development Officer continues to expand our connections across the Herefordshire care network. He is working with heads of service and commissioners at the council as part of Herefordshire Activities Together (HAT), co-producing a conference to raise awareness of key issues and develop practical solutions within Social Care. He has also played a key role in informing the council's Learning Disability Strategy through active involvement with the Strategy Subgroup, and continues to work with the Learning Disability Partnership Board to ensure the voices of people with learning disabilities are heard and reflected in future plans.

Alongside our valued day opportunities for adults with disabilities, we continue to offer a 1:1 home help service. This includes supporting one individual to develop the skills needed to live independently, and providing morning respite for the parent-carer of another individual, giving them essential time and support.

EnviroAbility remains committed to building inclusive opportunities, supporting independence, and finding practical solutions that improve the lives of the people we work with.

Grant funding has been obtained from a variety of sources. We are particularly grateful for the local funders who regularly support and particularly those who have recognised that core funding, whilst not very exciting, is absolutely critical to organisations such as ours.

We are pleased and thankful to have been chosen as The Catenians Charity of the year for 23-24. The Catenians have been organising fundraising events to raise funds for EnviroAbility.

EnviroAbility continues to rely upon the dedication of not only its paid staff but to the dedicated volunteers who give their time and skills. The board never ceases to be impressed by the enthusiasm and generosity of these volunteers who do so much for the people we support.

In conclusion, EnviroAbility has succeeded in its mission to provide valued opportunities for disadvantaged people that are visible to the community, whilst at the same time considerably improving its financial performance from last year and setting in place the foundations for further growth.

Reserves policy

The trustees will endeavour to maintain reserves at a level that provides cover for six months of overheads, should the charity's income streams be adversely affected.

Enviro Ability

Report of the Trustees
For The Year Ended 30 June 2025

FUTURE PLANS

EnviroAbility will look to continue to increase the number of paying service users which will allow us to continue to widen our range of services and support to those most in need in our community and, at the same time, improve our long-term financial security and sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are usually recruited from the local community. Newly appointed trustees are informally mentored by the chairman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798789 (England and Wales)

Registered Charity number

1076428

Registered office

The Factory
Whitchurch
Ross-on-Wye
Herefordshire
HR9 6DF

Trustees

A J I Lowther Engineer
Mrs M M Mellor Director
D Humble Director
D Hatch Director
A B F Lowther Director
J T Hallett Director
Mrs R Winyard Director

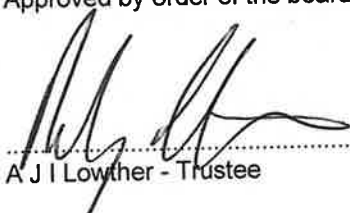
Company Secretary

Miss T L James

Independent Examiner

P Murphy
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Approved by order of the board of trustees on 11/10/25 and signed on its behalf by:


.....
A J I Lowther - Trustee

Independent Examiner's Report to the Trustees of
Enviro Ability

Independent examiner's report to the trustees of Enviro Ability ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



P Murphy

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Date: 01-10-2025.....

Enviro Ability

**Statement of Financial Activities
For The Year Ended 30 June 2025**

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,475	-	31,475	22,997
Charitable activities					
Projects		190,978	-	190,978	140,570
Investment income	2	286	-	286	388
Total		<u>222,739</u>	<u>-</u>	<u>222,739</u>	<u>163,955</u>
EXPENDITURE ON					
Charitable activities					
Projects		<u>189,300</u>	<u>-</u>	<u>189,300</u>	<u>163,632</u>
NET INCOME		33,439	-	33,439	323
RECONCILIATION OF FUNDS					
Total funds brought forward		56,811	-	56,811	56,488
TOTAL FUNDS CARRIED FORWARD		<u>90,250</u>	<u>-</u>	<u>90,250</u>	<u>56,811</u>

The notes form part of these financial statements

Enviro Ability

Balance Sheet
30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	7	9,284	-	9,284	9,760
Investments	8	1	-	1	1
		<u>9,285</u>	<u>-</u>	<u>9,285</u>	<u>9,761</u>
CURRENT ASSETS					
Debtors	9	18,750	-	18,750	14,995
Cash at bank and in hand		82,194	-	82,194	47,756
		<u>100,944</u>	<u>-</u>	<u>100,944</u>	<u>62,751</u>
CREDITORS					
Amounts falling due within one year	10	(19,979)	-	(19,979)	(15,701)
		<u>80,965</u>	<u>-</u>	<u>80,965</u>	<u>47,050</u>
NET CURRENT ASSETS					
		<u>80,965</u>	<u>-</u>	<u>80,965</u>	<u>47,050</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>90,250</u>	<u>-</u>	<u>90,250</u>	<u>56,811</u>
NET ASSETS					
		<u>90,250</u>	<u>-</u>	<u>90,250</u>	<u>56,811</u>
FUNDS	11				
Unrestricted funds				90,250	56,811
TOTAL FUNDS				<u>90,250</u>	<u>56,811</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for


- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Enviro Ability

Balance Sheet - continued
30 June 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on01-06-2025..... and were signed on its behalf by:



.....
A J I Lowther - Trustee

Enviro Ability

Notes to the Financial Statements For The Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Enviro Ability as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Legacies and grant income are recognised on receipt or otherwise, if the charity has been notified of an impending distribution, the amount is known and receipt is expected.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	- 20% and 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the Statement of Financial Activities.

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2025

1. **ACCOUNTING POLICIES - continued**

Charitable funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The trust 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.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. **INVESTMENT INCOME**

	30.6.25	30.6.24
	£	£
Deposit account interest	286	388
	<u> </u>	<u> </u>

3. **NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	5,000	6,574
Other operating leases	6,440	6,320
	<u> </u>	<u> </u>

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2025**

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration or benefits in kind (2024: £nil).

Trustees' expenses

During the year, no expenses were reimbursed to or waived by any trustees. (2024: £nil).

Other transactions

During the year, accountancy fees of £960 were paid on behalf of the charity by A J Lowther (2024: £960).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.25	30.6.24
Management	2	2
Project Workers	7	7
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,997	-	22,997
Charitable activities			
Projects	140,570	-	140,570
Investment income	388	-	388
Total	<u>163,955</u>	<u>-</u>	<u>163,955</u>
EXPENDITURE ON			
Charitable activities			
Projects	161,132	2,500	163,632
NET INCOME/(EXPENDITURE)	2,823	(2,500)	323
RECONCILIATION OF FUNDS			
Total funds brought forward	53,988	2,500	56,488
TOTAL FUNDS CARRIED FORWARD	<u>56,811</u>	<u>-</u>	<u>56,811</u>

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2025**

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2024	80,539	45,156	4,618	130,313
Additions	4,524	-	-	4,524
	<u>85,063</u>	<u>45,156</u>	<u>4,618</u>	<u>134,837</u>
At 30 June 2025				
DEPRECIATION				
At 1 July 2024	71,726	44,436	4,391	120,553
Charge for year	4,140	720	140	5,000
	<u>75,866</u>	<u>45,156</u>	<u>4,531</u>	<u>125,553</u>
At 30 June 2025				
NET BOOK VALUE				
At 30 June 2025	<u>9,197</u>	<u>-</u>	<u>87</u>	<u>9,284</u>
At 30 June 2024	<u>8,813</u>	<u>720</u>	<u>227</u>	<u>9,760</u>

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 July 2024 and 30 June 2025	<u>1</u>
NET BOOK VALUE	
At 30 June 2025	<u>1</u>
At 30 June 2024	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Enviroability Trading Limited (09643304)

Registered office:

Nature of business: Dormant

Class of share:	%
Ordinary	holding
	100

30.6.25	30.6.24
£	£
1	1

Aggregate capital and reserves

During the year, the subsidiary company's turnover and expenditure was £nil and £nil (2024: £nil and £nil respectively).

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2025

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.25	30.6.24
		£	£
	Trade debtors	14,858	10,370
	Prepayments and accrued income	3,892	4,625
		<u>18,750</u>	<u>14,995</u>

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.25	30.6.24
		£	£
	Social security and other taxes	1,285	966
	Accruals and deferred income	18,694	14,735
		<u>19,979</u>	<u>15,701</u>

11.	MOVEMENT IN FUNDS		Net movement in funds
		At 1.7.24	At
		£	30.6.25
			£
	Unrestricted funds		
	General fund	56,811	90,250
		<u>56,811</u>	<u>90,250</u>
	TOTAL FUNDS	<u>56,811</u>	<u>90,250</u>

Net movement in funds, included in the above are as follows:

		Incoming resources	Resources expended	Movement in funds
		£	£	£
	Unrestricted funds			
	General fund	222,739	(189,300)	33,439
		<u>222,739</u>	<u>(189,300)</u>	<u>33,439</u>
	TOTAL FUNDS	<u>222,739</u>	<u>(189,300)</u>	<u>33,439</u>

Comparatives for movement in funds

		At 1.7.23	Net movement in funds	At
		£	£	30.6.24
				£
	Unrestricted funds			
	General fund	53,988	2,823	56,811
	Restricted funds			
	Leisure Link Project	2,500	(2,500)	-
		<u>56,488</u>	<u>323</u>	<u>56,811</u>
	TOTAL FUNDS	<u>56,488</u>	<u>323</u>	<u>56,811</u>

Enviro Ability

Notes to the Financial Statements - continued For The Year Ended 30 June 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	163,955	(161,132)	2,823
Restricted funds			
Leisure Link Project	-	(2,500)	(2,500)
TOTAL FUNDS	<u>163,955</u>	<u>(163,632)</u>	<u>323</u>

Restricted funds

Leisure Links Project

Funds were sought for our Leisure Links project, which aims to provide social events and gatherings for disadvantaged groups to gain confidence within the local community.

Unrestricted funds

The unrestricted funds of the charity may be applied for any charitable purpose at the discretion of the trustees.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

13. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

14. GRANTS

During the year the charity received grants from the following organisations to support our multiple projects:

E F Bulmer Benevolent Fund
Garfield Weston Foundation
Ross-On-Wye Town Council

ENVIRO ABILITY

England & Wales - Charity number 1076428

Accounts

REGISTERED COMPANY NUMBER: 03798789 (England and Wales)
REGISTERED CHARITY NUMBER: 1076428

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Unaudited Financial Statements
For The Year Ended 30 June 2024
for
Enviro Ability

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Enviro Ability

Report of the Trustees For The Year Ended 30 June 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the company is to develop initiatives, which benefit, involve and provide opportunities to people from disadvantaged groups, the community and the environment.

Public benefit

The trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity sets up projects to provide people from disadvantaged groups a chance to get involved and back into work. These projects enable individuals who would not necessarily be ready for employment to build confidence and learn new skills, improving their chance of gaining employment.

The charity has a varied range of projects currently running:

Industrial Recycling	Collecting waste from shops in town and processes into recycling.
The Can Do Crew	Helping maintain gardens, works with parish councils on clearing public rights of way and other odd jobs as requested.
Furniture and Bicycle Upcycling	Restoring donated furniture and bicycle's to be resold. Also receiving donated books to resell.
Leisure Link Project	Allowing disadvantaged groups to hold evening social events, meet others and become involved in the local community.
'Tweety Treats' Birdseed	Local birdseed sourced, packaged and sold.

The charity also has a retail outlet in the town for Shop Mobility where mobility aids can be hired by the general public for a small donation fee.

Enviro Ability
Report of the Trustees
For The Year Ended 30 June 2024

FINANCIAL REVIEW

Financial position

Our current tenancy at Model Farm continues and we remain immensely grateful to our landlord Simon Cutter for his ongoing support which has allowed us to increase our range of activities at the site.

Our new workshop space has allowed us to expand our "Take A Pew" project to work alongside another local church who are looking to re home their pews. Our skilled volunteers will work alongside our service users, teaching them new skills, cutting the pews down to the required size, with the desired finish and these will go on to be sold to the public, mainly the parishioners of that church. Any surplus from this project will be split equally between EnviroAbility and the church. A great example of how we work in a co-productive manner.

Our target of increasing numbers of paying users was achieved in the financial year but the less satisfactory performance of other income generating parts of the charity partially offset the financial gains. Our Service Development Officer continues to widen our range of contacts within the care network in Herefordshire and we anticipate a further increase in service user income during the coming year.

Alongside the valued day opportunities offered to adults with disabilities we also now provide a 1-1 home help service to a person we support who, with our help and support, has moved into their own home. We provide a service to this individual to ensure they are learning the necessary skills to be able to live independently.

Grant funding has been obtained from a variety of sources. We are particularly grateful for the local funders who regularly support and particularly those who have recognised that core funding, whilst not very exciting, is absolutely critical to organisations such as ours.

We are pleased and thankful to have been chosen as our Town Mayor's Charity of the year for 23-24. Alongside the Mayor we have been organising fundraising events to raise funds for EnviroAbility.

EnviroAbility continues to rely upon the dedication of not only its paid staff but to the dedicated volunteers who give their time and skills. The board never ceases to be impressed by the enthusiasm and generosity of these volunteers who do so much for the people we support.

In conclusion, EnviroAbility has succeeded in its mission to provide valued opportunities for disadvantaged people that are visible to the community, whilst at the same time considerably improving its financial performance from last year and setting in place the foundations for further growth.

Reserves policy

The trustees will endeavour to maintain reserves at a level that provides cover for six months of overheads, should the charity's income streams be adversely affected.

FUTURE PLANS

EnviroAbility will look to continue to increase the number of paying service users which will allow us to continue to widen our range of services and support to those most in need in our community and, at the same time, improve our long-term financial security and sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are usually recruited from the local community. Newly appointed trustees are informally mentored by the chairman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798789 (England and Wales)

Registered Charity number

1076428

Enviro Ability

Report of the Trustees
For The Year Ended 30 June 2024

Registered office

The Factory
Whitchurch
Ross-on-Wye
Herefordshire
HR9 6DF

Trustees

A J I Lowther Engineer
Mrs M M Mellor Director
Mrs D J Terry Human Resources Manager
D Humble Director
D Hatch Director
A B F Lowther Director
J T Hallett Director

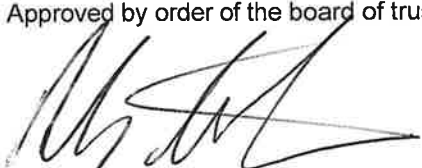
Company Secretary

Miss T L James

Independent Examiner

P Murphy
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Approved by order of the board of trustees on 27 November 2024 and signed on its behalf by:



A J I Lowther - Trustee

**Independent Examiner's Report to the Trustees of
Enviro Ability**

Independent examiner's report to the trustees of Enviro Ability ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



P Murphy

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

27 November 2024

Enviro Ability

Statement of Financial Activities
For The Year Ended 30 June 2024

	Notes	Unrestricted fund £	Restricted funds £	30.6.24 Total funds £	30.6.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,997	-	22,997	35,556
Charitable activities					
Projects		140,570	-	140,570	128,885
Investment income	2	388	-	388	158
Total		<u>163,955</u>	<u>-</u>	<u>163,955</u>	<u>164,599</u>
EXPENDITURE ON					
Charitable activities					
Projects		<u>161,132</u>	<u>2,500</u>	<u>163,632</u>	<u>163,898</u>
NET INCOME/(EXPENDITURE)		2,823	(2,500)	323	701
RECONCILIATION OF FUNDS					
Total funds brought forward		53,988	2,500	56,488	55,787
TOTAL FUNDS CARRIED FORWARD		<u>56,811</u>	<u>-</u>	<u>56,811</u>	<u>56,488</u>

The notes form part of these financial statements

Enviro Ability

Balance Sheet
30 June 2024

	Notes	Unrestricted fund £	Restricted funds £	30.6.24 Total funds £	30.6.23 Total funds £
FIXED ASSETS					
Tangible assets	7	9,760	-	9,760	16,334
Investments	8	1	-	1	1
		9,761	-	9,761	16,335
CURRENT ASSETS					
Debtors	9	14,995	-	14,995	13,266
Cash at bank and in hand		47,756	-	47,756	31,120
		62,751	-	62,751	44,386
CREDITORS					
Amounts falling due within one year	10	(15,701)	-	(15,701)	(4,233)
		47,050	-	47,050	40,153
NET CURRENT ASSETS					
		56,811	-	56,811	56,488
TOTAL ASSETS LESS CURRENT LIABILITIES					
		56,811	-	56,811	56,488
NET ASSETS		56,811	-	56,811	56,488
FUNDS	11				
Unrestricted funds				56,811	53,988
Restricted funds				-	2,500
TOTAL FUNDS				56,811	56,488

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Enviro Ability

Balance Sheet - continued

30 June 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A J I Lowther', written in a cursive style.

A J I Lowther - Trustee

The notes form part of these financial statements

Enviro Ability

Notes to the Financial Statements For The Year Ended 30 June 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Enviro Ability as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Legacies and grant income are recognised on receipt or otherwise, if the charity has been notified of an impending distribution, the amount is known and receipt is expected.

Turnover is measure at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	- 20% and 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the Statement of Financial Activities.

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2024

1. ACCOUNTING POLICIES - continued

Charitable funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The trust 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.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. INVESTMENT INCOME

	30.6.24	30.6.23
	£	£
Deposit account interest	388	158

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.24	30.6.23
	£	£
Depreciation - owned assets	6,574	6,574
Other operating leases	6,320	6,895

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2024**

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration or benefits in kind (2023: £nil).

Trustees' expenses

During the year, no expenses were reimbursed to or waived by any trustees. (2023: £nil).

Other transactions

During the year, accountancy fees of £960 were paid on behalf of the charity by A J Lowther (2023: £960).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.24	30.6.23
Management	2	1
Project Workers	7	5
	<u>9</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,556	-	35,556
Charitable activities			
Projects	128,885	-	128,885
Investment income	158	-	158
Total	<u>164,599</u>	<u>-</u>	<u>164,599</u>
EXPENDITURE ON			
Charitable activities			
Projects	163,782	116	163,898
NET INCOME/(EXPENDITURE)	817	(116)	701
RECONCILIATION OF FUNDS			
Total funds brought forward	53,171	2,616	55,787
TOTAL FUNDS CARRIED FORWARD	<u>53,988</u>	<u>2,500</u>	<u>56,488</u>

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2024**

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2023 and 30 June 2024	80,539	45,156	4,618	130,313
DEPRECIATION				
At 1 July 2023	68,490	41,477	4,012	113,979
Charge for year	3,236	2,959	379	6,574
At 30 June 2024	71,726	44,436	4,391	120,553
NET BOOK VALUE				
At 30 June 2024	8,813	720	227	9,760
At 30 June 2023	12,049	3,679	606	16,334

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 July 2023 and 30 June 2024	1
NET BOOK VALUE	
At 30 June 2024	1
At 30 June 2023	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Enviroability Trading Limited (09643304)

Registered office:

Nature of business: Dormant

	%		
	holding		
Class of share:	100		
Ordinary		30.6.24	30.6.23
		£	£
Aggregate capital and reserves		1	1

During the year, the subsidiary company's turnover and expenditure was £nil and £nil (2023: £nil and £nil respectively).

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2024**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.24	30.6.23
		£	£
	Trade debtors	10,370	10,326
	Prepayments and accrued income	4,625	2,940
		<u>14,995</u>	<u>13,266</u>

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.24	30.6.23
		£	£
	Social security and other taxes	966	827
	Accruals and deferred income	14,735	3,406
		<u>15,701</u>	<u>4,233</u>

11.	MOVEMENT IN FUNDS		Net movement in funds	
		At 1.7.23	in funds	At
		£	£	£
	Unrestricted funds			
	General fund	53,988	2,823	56,811
	Restricted funds			
	Leisure Link Project	2,500	(2,500)	-
		<u>56,488</u>	<u>323</u>	<u>56,811</u>
	TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	163,955	(161,132)	2,823
Restricted funds			
Leisure Link Project	-	(2,500)	(2,500)
	<u>163,955</u>	<u>(163,632)</u>	<u>323</u>
TOTAL FUNDS			

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	53,171	817	53,988
Restricted funds			
Leisure Link Project	2,616	(116)	2,500
TOTAL FUNDS	<u>55,787</u>	<u>701</u>	<u>56,488</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,599	(163,782)	817
Restricted funds			
Leisure Link Project	-	(116)	(116)
TOTAL FUNDS	<u>164,599</u>	<u>(163,898)</u>	<u>701</u>

Restricted funds

Leisure Links Project

Funds were sought for our Leisure Links project, which aims to provide social events and gatherings for disadvantaged groups to gain confidence within the local community.

Unrestricted funds

The unrestricted funds of the charity may be applied for any charitable purpose at the discretion of the trustees.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2024

13. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

14. GRANTS

During the year the charity received grants from the following organisations to support our multiple projects:

E F Bulmer Benevolent Fund
Garfield Weston Foundation
The Rhododendron Trust
Ross-On-Wye Town Council

ENVIRO ABILITY

England & Wales - Charity number 1076428

Accounts

REGISTERED COMPANY NUMBER: 03798789 (England and Wales)
REGISTERED CHARITY NUMBER: 1076428

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 30 June 2023
for
Enviro Ability

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Enviro Ability

Contents of the Financial Statements
For The Year Ended 30 June 2023

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Detailed Statement of Financial Activities	15 to 16

Enviro Ability

Report of the Trustees For The Year Ended 30 June 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the company is to develop initiatives, which benefit, involve and provide opportunities to people from disadvantaged groups, the community and the environment.

Public benefit

The trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity sets up projects to provide people from disadvantaged groups a chance to get involved and back into work. These projects enable individuals who would not necessarily be ready for employment to build confidence and learn new skills, improving their chance of gaining employment.

The charity has a varied range of projects currently running:

Industrial Recycling	Collecting waste from shops in town and processes into recycling.
The Can Do Crew	Helping maintain gardens, works with parish councils on clearing public rights of way and other odd jobs as requested.
Furniture and Bicycle Upcycling	Restoring donated furniture and bicycle's to be resold. Also receiving donated books to resell.
Leisure Link Project	Allowing disadvantaged groups to hold evening social events, meet others and become involved in the local community.
'Tweety Treats' Birdseed	Local birdseed sourced, packaged and sold.

The charity also has a retail outlet in the town for Shop Mobility where mobility aids can be hired by the general public for a small donation fee.

Enviro Ability

Report of the Trustees **For The Year Ended 30 June 2023**

FINANCIAL REVIEW

Financial position

Our current tenancy at Model Farm continues and we remain immensely grateful to our landlord Simon Cutter for his ongoing support which has allowed us to increase our range of activities at the site.

Our target of increasing numbers of paying users was achieved in the financial year but the less satisfactory performance of other income generating parts of the charity partially offset the financial gains. The service development officer has widened our range of contacts within the care network in Herefordshire and we anticipate a further increase in service user income in the coming year.

Grant funding has been obtained from a variety of sources. We are particularly grateful for the local funders who regularly support and particularly those who have recognised that core funding, whilst not very exciting, is absolutely critical to organisations such as ours.

EnviroAbility continues to rely upon the dedication of not only its paid staff but to the dedicated volunteers who give their time and skills. The board never ceases to be impressed by the enthusiasm and generosity of these volunteers who do so much for the people we support.

We have been pleased to welcome Julian Hallett to the board of EnviroAbility as their experience in council procurement and the third sector has already proved invaluable.

In conclusion, EnviroAbility has succeeded in its mission to provide valued opportunities for disadvantaged people that are visible to the community, whilst at the same time considerably improving its financial performance from last year and setting in place the foundations for further growth.

Reserves policy

The trustees will endeavour to maintain reserves at a level that provides cover for six months of overheads, should the charity's income streams be adversely affected.

FUTURE PLANS

EnviroAbility will look to continue to increase the number of paying service users which will allow us to continue to widen our range of services and support to those most in need in our community and, at the same time, improve our long-term financial security and sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are usually recruited from the local community. Newly appointed trustees are informally mentored by the chairman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798789 (England and Wales)

Registered Charity number

1076428

Registered office

The Factory
Whitchurch
Ross-on-Wye
Herefordshire
HR9 6DF

Enviro Ability

Report of the Trustees
For The Year Ended 30 June 2023

Trustees

A J I Lowther Engineer
Mrs M M Mellor Director
Mrs D J Terry Human Resources Manager
D Humble Director
D Hatch Director
A B F Lowther Director
J T Hallett Director (appointed 1.1.23)

Company Secretary

Miss T L James

Independent Examiner

P Murphy
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Approved by order of the board of trustees on 10 November 2023 and signed on its behalf by:

A J I Lowther - Trustee

**Independent Examiner's Report to the Trustees of
Enviro Ability**

Independent examiner's report to the trustees of Enviro Ability ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

P Murphy

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

10 November 2023

Enviro Ability

**Statement of Financial Activities
For The Year Ended 30 June 2023**

	Notes	Unrestricted fund £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		35,556	-	35,556	25,760
Charitable activities					
Projects		128,885	-	128,885	117,262
Investment income	2	158	-	158	6
Total		<u>164,599</u>	<u>-</u>	<u>164,599</u>	<u>143,028</u>
EXPENDITURE ON					
Charitable activities					
Projects		<u>163,782</u>	<u>116</u>	<u>163,898</u>	<u>166,397</u>
NET INCOME/(EXPENDITURE)		817	(116)	701	(23,369)
RECONCILIATION OF FUNDS					
Total funds brought forward		53,171	2,616	55,787	79,156
TOTAL FUNDS CARRIED FORWARD		<u><u>53,988</u></u>	<u><u>2,500</u></u>	<u><u>56,488</u></u>	<u><u>55,787</u></u>

The notes form part of these financial statements

Enviro Ability**Balance Sheet**
30 June 2023

	Notes	Unrestricted fund £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
FIXED ASSETS					
Tangible assets	7	16,334	-	16,334	10,852
Investments	8	1	-	1	1
		<u>16,335</u>	<u>-</u>	<u>16,335</u>	<u>10,853</u>
CURRENT ASSETS					
Debtors	9	13,266	-	13,266	15,338
Cash at bank and in hand		28,620	2,500	31,120	44,565
		<u>41,886</u>	<u>2,500</u>	<u>44,386</u>	<u>59,903</u>
CREDITORS					
Amounts falling due within one year	10	(4,233)	-	(4,233)	(14,969)
		<u>37,653</u>	<u>2,500</u>	<u>40,153</u>	<u>44,934</u>
NET CURRENT ASSETS					
		<u>53,988</u>	<u>2,500</u>	<u>56,488</u>	<u>55,787</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>53,988</u>	<u>2,500</u>	<u>56,488</u>	<u>55,787</u>
NET ASSETS					
		<u>53,988</u>	<u>2,500</u>	<u>56,488</u>	<u>55,787</u>
FUNDS					
Unrestricted funds	11			53,988	53,171
Restricted funds				2,500	2,616
TOTAL FUNDS					
				<u>56,488</u>	<u>55,787</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Enviro Ability

Balance Sheet - continued

30 June 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 November 2023 and were signed on its behalf by:

A J I Lowther - Trustee

Enviro Ability

Notes to the Financial Statements For The Year Ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Enviro Ability as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Legacies and grant income are recognised on receipt or otherwise, if the charity has been notified of an impending distribution, the amount is known and receipt is expected.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	- 20% and 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the Statement of Financial Activities.

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Enviro Ability

Notes to the Financial Statements - continued For The Year Ended 30 June 2023

1. ACCOUNTING POLICIES - continued

Charitable funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The trust 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.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. INVESTMENT INCOME

	30.6.23	30.6.22
	£	£
Deposit account interest	158	6
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.23	30.6.22
	£	£
Depreciation - owned assets	6,574	6,394
Other operating leases	6,895	14,274
	<u> </u>	<u> </u>

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2023**

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration or benefits in kind (2022: £nil).

Trustees' expenses

During the year, no expenses were reimbursed to or waived by any trustees. (2022: £nil).

Other transactions

During the year, accountancy fees of £960 were paid on behalf of the charity by A J Lowther (2022: £960).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.23	30.6.22
Management	1	2
Project Workers	5	7
	<u>6</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,760	-	25,760
Charitable activities			
Projects	117,262	-	117,262
Investment income	6	-	6
Total	<u>143,028</u>	<u>-</u>	<u>143,028</u>
EXPENDITURE ON			
Charitable activities			
Projects	166,397	-	166,397
NET INCOME/(EXPENDITURE)	(23,369)	-	(23,369)
RECONCILIATION OF FUNDS			
Total funds brought forward	76,540	2,616	79,156
TOTAL FUNDS CARRIED FORWARD	<u>53,171</u>	<u>2,616</u>	<u>55,787</u>

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2023**

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2022	68,830	45,156	4,271	118,257
Additions	11,709	-	347	12,056
At 30 June 2023	<u>80,539</u>	<u>45,156</u>	<u>4,618</u>	<u>130,313</u>
DEPRECIATION				
At 1 July 2022	65,254	38,518	3,633	107,405
Charge for year	3,236	2,959	379	6,574
At 30 June 2023	<u>68,490</u>	<u>41,477</u>	<u>4,012</u>	<u>113,979</u>
NET BOOK VALUE				
At 30 June 2023	<u>12,049</u>	<u>3,679</u>	<u>606</u>	<u>16,334</u>
At 30 June 2022	<u>3,576</u>	<u>6,638</u>	<u>638</u>	<u>10,852</u>

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 July 2022 and 30 June 2023	1
NET BOOK VALUE	
At 30 June 2023	<u>1</u>
At 30 June 2022	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Enviroability Trading Limited (09643304)

Registered office:

Nature of business: Dormant

Class of share:	%
Ordinary	holding 100

	30.6.23	30.6.22
	£	£
Aggregate capital and reserves	1	1

During the year, the subsidiary company's turnover and expenditure was £nil and £nil (2022: £nil and £nil respectively).

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2023**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		30.6.23	30.6.22
		£	£
Trade debtors		10,326	11,232
Prepayments and accrued income		2,940	4,106
		<u>13,266</u>	<u>15,338</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		30.6.23	30.6.22
		£	£
Social security and other taxes		827	899
Accruals and deferred income		3,406	14,070
		<u>4,233</u>	<u>14,969</u>

11. MOVEMENT IN FUNDS			Net movement in funds	
	At 1.7.22		£	At 30.6.23
	£		£	£
Unrestricted funds				
General fund	53,171		817	53,988
Restricted funds				
Leisure Link Project	2,616		(116)	2,500
	<u>55,787</u>		<u>701</u>	<u>56,488</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	164,599	(163,782)	817
Restricted funds			
Leisure Link Project	-	(116)	(116)
	<u>164,599</u>	<u>(163,898)</u>	<u>701</u>

Enviro Ability

Notes to the Financial Statements - continued For The Year Ended 30 June 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	76,540	(23,369)	53,171
Restricted funds			
Leisure Link Project	2,616	-	2,616
TOTAL FUNDS	<u>79,156</u>	<u>(23,369)</u>	<u>55,787</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,028	(166,397)	(23,369)
TOTAL FUNDS	<u>143,028</u>	<u>(166,397)</u>	<u>(23,369)</u>

Restricted funds

Leisure Links Project

Funds were sought for our Leisure Links project, which aims to provide social events and gatherings for disadvantaged groups to gain confidence within the local community.

Unrestricted funds

The unrestricted funds of the charity may be applied for any charitable purpose at the discretion of the trustees.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

13. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2023

14. GRANTS

During the year the charity recieved grants from the following organisations to support our multiple projects:

E F Bulmer Benevolent Fund
Garfield Weston
The Eveson Trust

Enviro Ability

Detailed Statement of Financial Activities
For The Year Ended 30 June 2023

	Unrestricted funds £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	9,085	-	9,085	17,302
Grants	26,471	-	26,471	8,458
	<hr/>	<hr/>	<hr/>	<hr/>
	35,556	-	35,556	25,760
Investment income				
Deposit account interest	158	-	158	6
Charitable activities				
Pews	-	-	-	1,195
Can Do Crew	21,060	-	21,060	26,595
Industrial Recycling	3,045	-	3,045	3,441
Sir Grow-A-Lot	-	-	-	17
Employee Support	61,209	-	61,209	43,074
Shop Recycling	20,284	-	20,284	18,585
Furniture	4,053	-	4,053	6,927
Shop Mobility	1,520	-	1,520	1,600
Overross and Bikes	7,195	-	7,195	5,960
Bookshop	3,311	-	3,311	3,445
Miscellaneous	600	-	600	169
Birdseed	6,608	-	6,608	6,254
	<hr/>	<hr/>	<hr/>	<hr/>
	128,885	-	128,885	117,262
Total incoming resources	164,599	-	164,599	143,028
EXPENDITURE				
Charitable activities				
Plant and machinery	3,236	-	3,236	894
Motor vehicles	2,959	-	2,959	5,207
Computer equipment	379	-	379	293
	<hr/>	<hr/>	<hr/>	<hr/>
	6,574	-	6,574	6,394
Support costs				
Management				
Wages	115,701	-	115,701	106,629
Other operating leases	6,895	-	6,895	14,274
Rates and water	787	-	787	929
Insurance	3,123	-	3,123	2,332
Light and heat	2,453	-	2,453	4,003
Telephone	1,631	-	1,631	1,304
Sundries	2,470	116	2,586	(61)
Repairs and Renewals	1,237	-	1,237	1,570
Carried forward	134,297	116	134,413	130,980

This page does not form part of the statutory financial statements

Enviro Ability

Detailed Statement of Financial Activities
For The Year Ended 30 June 2023

	Unrestricted funds £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
Management				
Brought forward	134,297	116	134,413	130,980
Motor Expenses	6,618	-	6,618	6,772
Furniture	1,563	-	1,563	3,786
Industrial Recy	2,419	-	2,419	3,049
Sir Grow-A-Lot	694	-	694	1,764
Can Do Crew	3,348	-	3,348	4,894
Bike	120	-	120	160
Bird Seed Project	3,543	-	3,543	4,518
Leisure Link Expenses	32	-	32	-
Grants expended	1,350	-	1,350	1,491
Pension costs	1,662	-	1,662	1,629
	<u>155,646</u>	<u>116</u>	<u>155,762</u>	<u>159,043</u>
Finance				
Bank charges	602	-	602	-
Governance costs				
Accountancy and legal fees	960	-	960	960
Total resources expended	<u>163,782</u>	<u>116</u>	<u>163,898</u>	<u>166,397</u>
Net (expenditure)/income	<u>817</u>	<u>(116)</u>	<u>701</u>	<u>(23,369)</u>

ENVIRO ABILITY

England & Wales - Charity number 1076428

Accounts

REGISTERED COMPANY NUMBER: 03798789 (England and Wales)
REGISTERED CHARITY NUMBER: 1076428

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 30 June 2022
for
Enviro Ability

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Enviro Ability

Contents of the Financial Statements
For The Year Ended 30 June 2022

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Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

Enviro Ability

Report of the Trustees
For The Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the company is to develop initiatives, which benefit, involve and provide opportunities to people from disadvantaged groups, the community and the environment.

Public benefit

The trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity sets up projects to provide people from disadvantaged groups a chance to get involved and back into work. These projects enable individuals who would not necessarily be ready for employment to build confidence and learn new skills, improving their chance of gaining employment.

The charity has a varied range of projects currently running:

Industrial Recycling	Collecting waste from shops in town and processes into recycling.
The Can Do Crew	Helping maintain gardens, works with parish councils on clearing public rights of way and other odd jobs as requested.
Furniture and Bicycle Upcycling	Restoring donated furniture and bicycle's to be resold. Also receiving donated books to resell.
Leisure Link Project	Allowing disadvantaged groups to hold evening social events, meet others and become involved in the local community.
'Tweety Treats' Birdseed	Local birdseed sourced, packaged and sold.

The charity also has a retail outlet in the town for Shop Mobility where mobility aids can be hired by the general public for a small donation fee.

Enviro Ability

Report of the Trustees For The Year Ended 30 June 2022

FINANCIAL REVIEW

Financial position

Our current tenancy at The Old Mill continues. With the security of a 10 year lease, and in these uncertain times, we are grateful to have some long-term security for our base of operations.

The lease on our workshop came to an end in June 2022. We were aware this was going to happen, so we secured grant funding to purchase an adapted portable office unit to put on our site at Model Farm, next to our existing community cabin. The existing cabin will be used for our workshop project and the new unit will be used for our birdseed project. We were paying rent of £5000 a year for our workshop whereas our site at Model Farm is rent free. We are immensely grateful to our landlord Simon Cutter for his ongoing support.

The financial loss in our accounts for the financial year was anticipated. We have reviewed our current operations and set ourselves a 3 year target for increasing the amount of people who pay for their day opportunities at EnviroAbility. This will increase EnviroAbility's income and long-term financial sustainability, as well as increase the numbers of people who benefit from our support. To achieve these objectives the board agreed to invest some of our financial reserves to recruit a service development officer. This new member has extensive background knowledge in care and of how the care system works and has quickly become a valued part of the team.

Grant funding has been obtained from a variety of sources. We are particularly grateful for the local funders who regularly support and particularly those who have recognised that core funding, whilst not very exciting, is absolutely critical to organisations such as ours.

One of the reasons that EnviroAbility is able to continue to carry out its mission is because of the dedication of not only its paid staff but, in a large part, to the dedicated volunteers who give their time and skills. The board never ceases to be impressed by the enthusiasm and generosity of these volunteers who do so much for the people we support.

In conclusion, although EnviroAbility has seen a small financial loss this year, we have succeeded our mission in providing valued opportunities for disadvantaged people that are visible to the community.

Reserves policy

The trustees will endeavour to maintain reserves at a level that provides cover for six months of overheads, should the charity's income streams be adversely affected.

FUTURE PLANS

The plans for expansion are well underway. The team are currently preparing for a number of Transition Events with the local colleges. It is anticipated that attending these events will lead to referrals of people who will benefit from our services. The increased number of service users will put us on our path for measured growth and improved long term financial sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are usually recruited from the local community. Newly appointed trustees are informally mentored by the chairman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798789 (England and Wales)

Registered Charity number

1076428

Enviro Ability

Report of the Trustees
For The Year Ended 30 June 2022

Registered office

The Factory
Whitchurch
Ross-on-Wye
Herefordshire
HR9 6DF

Trustees

A J I Lowther Engineer
Mrs M M Mellor Director
Mrs D J Terry Human Resources Manager
D Humble Director
D Hatch Director
A B F Lowther Director
J T Hallett (appointed 1.1.23)

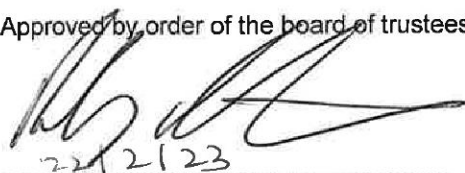
Company Secretary

Miss T L James

Independent Examiner

P Murphy
FCA (ICAEW)
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Approved by order of the board of trustees on and signed on its behalf by:



.....
A J I Lowther - Trustee

**Independent Examiner's Report to the Trustees of
Enviro Ability**

Independent examiner's report to the trustees of Enviro Ability ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



P Murphy
FCA (ICAEW)
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Date: 27-02-2023

Enviro Ability

Statement of Financial Activities
For The Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		25,760	-	25,760	56,170
Charitable activities					
Projects		117,262	-	117,262	86,150
Investment income	2	6	-	6	2
Total		<u>143,028</u>	<u>-</u>	<u>143,028</u>	<u>142,322</u>
EXPENDITURE ON					
Charitable activities					
Projects		<u>166,397</u>	<u>-</u>	<u>166,397</u>	<u>122,581</u>
NET INCOME/(EXPENDITURE)		(23,369)	-	(23,369)	19,741
RECONCILIATION OF FUNDS					
Total funds brought forward		76,540	2,616	79,156	59,415
TOTAL FUNDS CARRIED FORWARD		<u>53,171</u>	<u>2,616</u>	<u>55,787</u>	<u>79,156</u>

The notes form part of these financial statements

Enviro Ability

Balance Sheet
30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
FIXED ASSETS					
Tangible assets	7	10,852	-	10,852	9,636
Investments	8	1	-	1	1
		<u>10,853</u>	<u>-</u>	<u>10,853</u>	<u>9,637</u>
CURRENT ASSETS					
Debtors	9	15,338	-	15,338	11,795
Cash at bank and in hand		41,949	2,616	44,565	78,702
		<u>57,287</u>	<u>2,616</u>	<u>59,903</u>	<u>90,497</u>
CREDITORS					
Amounts falling due within one year	10	(14,969)	-	(14,969)	(20,978)
		<u>42,318</u>	<u>2,616</u>	<u>44,934</u>	<u>69,519</u>
NET CURRENT ASSETS					
		<u>53,171</u>	<u>2,616</u>	<u>55,787</u>	<u>79,156</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>53,171</u>	<u>2,616</u>	<u>55,787</u>	<u>79,156</u>
NET ASSETS					
		<u>53,171</u>	<u>2,616</u>	<u>55,787</u>	<u>79,156</u>
FUNDS	11				
Unrestricted funds				53,171	76,540
Restricted funds				2,616	2,616
				<u>55,787</u>	<u>79,156</u>
TOTAL FUNDS				<u>55,787</u>	<u>79,156</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

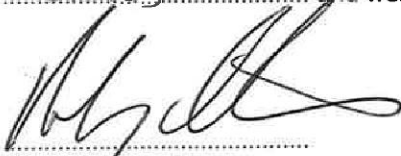
The notes form part of these financial statements

Enviro Ability

Balance Sheet - continued
30 June 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22.12.22 and were signed on its behalf by:



.....
A J I Lowther - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Enviro Ability as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Legacies and grant income are recognised on receipt or otherwise, if the charity has been notified of an impending distribution, the amount is known and receipt is expected.

Turnover is measure at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	- 20% and 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the Statement of Financial Activities.

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2022

1. ACCOUNTING POLICIES - continued

Charitable funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The trust 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.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. INVESTMENT INCOME

	30.6.22	30.6.21
	£	£
Deposit account interest	6	2
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.22	30.6.21
	£	£
Depreciation - owned assets	6,394	4,716
Other operating leases	14,274	11,440
	<u> </u>	<u> </u>

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2022

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration or benefits in kind (2021: £nil).

Trustees' expenses

During the year, no expenses were reimbursed to or waived by any trustees. (2021: £nil).

Other transactions

During the year, accountancy fees of £960 were paid on behalf of the charity by A J Lowther (2021: £960).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.22	30.6.21
Management	2	2
Project Workers	7	6
	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,003	14,167	56,170
Charitable activities			
Projects	37,660	48,490	86,150
Investment income	2	-	2
Total	<u>79,665</u>	<u>62,657</u>	<u>142,322</u>
EXPENDITURE ON			
Charitable activities			
Projects	55,622	66,959	122,581
NET INCOME/(EXPENDITURE)	24,043	(4,302)	19,741
RECONCILIATION OF FUNDS			
Total funds brought forward	52,497	6,918	59,415
TOTAL FUNDS CARRIED FORWARD	<u>76,540</u>	<u>2,616</u>	<u>79,156</u>

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2022**

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2021	64,360	42,271	4,016	110,647
Additions	4,470	2,885	255	7,610
At 30 June 2022	<u>68,830</u>	<u>45,156</u>	<u>4,271</u>	<u>118,257</u>
DEPRECIATION				
At 1 July 2021	64,360	33,311	3,340	101,011
Charge for year	894	5,207	293	6,394
At 30 June 2022	<u>65,254</u>	<u>38,518</u>	<u>3,633</u>	<u>107,405</u>
NET BOOK VALUE				
At 30 June 2022	<u>3,576</u>	<u>6,638</u>	<u>638</u>	<u>10,852</u>
At 30 June 2021	<u>-</u>	<u>8,960</u>	<u>676</u>	<u>9,636</u>

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 July 2021 and 30 June 2022	<u>1</u>
NET BOOK VALUE	
At 30 June 2022	<u>1</u>
At 30 June 2021	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Enviroability Trading Limited (09643304)

Registered office:

Nature of business: Dormant

Class of share:	%
Ordinary	100

	30.6.22	30.6.21
	£	£
Aggregate capital and reserves	1	1

During the year, the subsidiary company's turnover and expenditure was £nil and £nil (2021: £nil and £nil respectively).

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2022

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.22	30.6.21
		£	£
	Trade debtors	11,232	8,580
	Prepayments and accrued income	4,106	3,215
		<u>15,338</u>	<u>11,795</u>

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.22	30.6.21
		£	£
	Social security and other taxes	899	728
	Accruals and deferred income	14,070	20,250
		<u>14,969</u>	<u>20,978</u>

11.	MOVEMENT IN FUNDS		Net movement in funds		At 30.6.22
		At 1.7.21	£		£
	Unrestricted funds				
	General fund	76,540	(23,369)		53,171
	Restricted funds				
	Leisure Link Project	2,616	-		2,616
	TOTAL FUNDS	<u>79,156</u>	<u>(23,369)</u>		<u>55,787</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,028	(166,397)	(23,369)
TOTAL FUNDS	<u>143,028</u>	<u>(166,397)</u>	<u>(23,369)</u>

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2022

11. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	52,497	24,043	76,540
Restricted funds			
Leisure Link Project	6,918	(4,302)	2,616
TOTAL FUNDS	<u>59,415</u>	<u>19,741</u>	<u>79,156</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,665	(55,622)	24,043
Restricted funds			
Employment Support	48,490	(48,490)	-
Leisure Link Project	4,167	(8,469)	(4,302)
Take A Pew	10,000	(10,000)	-
	<u>62,657</u>	<u>(66,959)</u>	<u>(4,302)</u>
TOTAL FUNDS	<u>142,322</u>	<u>(122,581)</u>	<u>19,741</u>

Restricted funds

Leisure Links Project

Funds were sought for our Leisure Links project, which aims to provide social events and gatherings for disadvantaged groups to gain confidence within the local community.

Unrestricted funds

The unrestricted funds of the charity may be applied for any charitable purpose at the discretion of the trustees.

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2022

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

13. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

14. GRANTS

During the year the charity received grants from the following organisations to support our multiple projects:

E F Bulmer Benevolent Fund
Edward Cadbury Trust
Hedley Foundation
Steve Buzzer
Garfield Weston

ENVIRO ABILITY

England & Wales - Charity number 1076428

Accounts

REGISTERED COMPANY NUMBER: 03798789 (England and Wales)
REGISTERED CHARITY NUMBER: 1076428

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 30 June 2021
for
Enviro Ability

Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Enviro Ability

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For The Year Ended 30 June 2021

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Detailed Statement of Financial Activities	13 to 14

Enviro Ability

Report of the Trustees For The Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the company is to develop initiatives, which benefit, involve and provide opportunities to people from disadvantaged groups, the community and the environment.

Public benefit

The trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity sets up projects to provide people from disadvantaged groups a chance to get involved and back into work. These projects enable individuals who would not necessarily be ready for employment to build confidence and learn new skills, improving their chance of gaining employment.

The charity has a varied range of projects currently running:

Industrial Recycling	Collecting waste from shops in town and processes into recycling.
The Can Do Crew	Helping maintain gardens, works with parish councils on clearing public rights of way and other odd jobs as requested.
Furniture and Bicycle Upcycling	Restoring donated furniture and bicycle's to be resold. Also receiving donated books to resell.
Leisure Link Project	Allowing disadvantaged groups to hold evening social events, meet others and become involved in the local community.
'Tweety Treats' Birdseed	Local birdseed sourced, packaged and sold.

The charity also has a retail outlet in the town for Shop Mobility where mobility aids can be hired by the general public for a small donation fee.

FINANCIAL REVIEW

Financial position

2020 to 2021 started where last year ended, with the misery of the COVID 19 pandemic.

Our current tenancy at The Old Mill continues, we have the security of a 10 year lease, and in uncertain times we are grateful to have some establishment worries lifted from our shoulders.

The financial plan for the year was to make a small financial surplus over the course of the year and we are pleased to have surpassed this, albeit we have the local authority COVID grants to thank for this.

Grant funding have been obtained from a variety of sources. We are particularly grateful to the local funders who regularly support us and particularly those who have recognised that core funding, whilst not very exciting, is absolutely critical to organizations such as ours. Please see note 14 in the financial statements for a full list of donors for the current financial year.

One of the reasons that EnviroAbility is able to continue to carry out its mission is because of the dedication of not only its few paid staff but, in large part, to the dedicated volunteers who give of their time and skills. The Board never ceases to be impressed by the enthusiasm and generosity of these volunteers who do so much for the service users and the people of the area.

In conclusion, EnviroAbility has succeeded its mission to provide opportunities for disadvantaged people in the area whilst maintaining secure finances. As Chair of the Board I recognise and give our thanks for all the efforts that the whole team have put in through the year, this one being more challenging than most.

Enviro Ability

**Report of the Trustees
For The Year Ended 30 June 2021**

FINANCIAL REVIEW

Reserves policy

The trustees will endeavour to maintain reserves at a level that provides cover for six months of overheads, should the charity's income streams be adversely affected.

FUTURE PLANS

The Board intends to review current operations with a view to setting a three-year target for a modest increase in service users. From this target the Board will develop the strategies and establish the financial and personnel resources to achieve the target.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are usually recruited from the local community. Newly appointed trustees are informally mentored by the chairman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798789 (England and Wales)

Registered Charity number

1076428

Registered office

The Factory
Whitchurch
Ross-on-Wye
Herefordshire
HR9 6DF

Trustees

A J I Lowther Engineer
Mrs M M Mellor Director
Mrs D J Terry Human Resources Manager
D Humble Director
D Hatch Director
A B F Lowther Director (appointed 3.1.21)

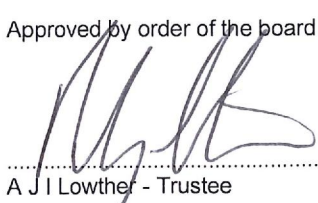
Company Secretary

Miss T L James

Independent Examiner

P Murphy
FCA (ICAEW)
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Approved by order of the board of trustees on 4/1/22 and signed on its behalf by:


.....
A J I Lowther - Trustee

**Independent Examiner's Report to the Trustees of
Enviro Ability**

Independent examiner's report to the trustees of Enviro Ability ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



P Murphy
FCA (ICAEW)
Kingscott Dix Limited
Chartered Accountants
Goodridge Court
Goodridge Avenue
Gloucester
Gloucestershire
GL2 5EN

Date: 04-01-2022

Enviro Ability

**Statement of Financial Activities
For The Year Ended 30 June 2021**

	Notes	Unrestricted fund £	Restricted funds £	30.6.21 Total funds £	30.6.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		42,003	14,167	56,170	25,714
Charitable activities					
Projects		37,660	48,490	86,150	92,014
Investment income	2	<u>2</u>	<u>-</u>	<u>2</u>	<u>3,538</u>
Total		<u>79,665</u>	<u>62,657</u>	<u>142,322</u>	<u>121,266</u>
EXPENDITURE ON					
Charitable activities					
Projects		55,622	66,959	122,581	120,254
NET INCOME/(EXPENDITURE)		<u>24,043</u>	<u>(4,302)</u>	<u>19,741</u>	<u>1,012</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		52,497	6,918	59,415	58,403
TOTAL FUNDS CARRIED FORWARD		<u><u>76,540</u></u>	<u><u>2,616</u></u>	<u><u>79,156</u></u>	<u><u>59,415</u></u>

The notes form part of these financial statements

Enviro Ability

Balance Sheet
30 June 2021

	Notes	Unrestricted fund £	Restricted funds £	30.6.21 Total funds £	30.6.20 Total funds £
FIXED ASSETS					
Tangible assets	7	9,636	-	9,636	4,497
Investments	8	1	-	1	1
		9,637	-	9,637	4,498
CURRENT ASSETS					
Debtors	9	11,795	-	11,795	10,726
Cash at bank and in hand		76,086	2,616	78,702	58,558
		87,881	2,616	90,497	69,284
CREDITORS					
Amounts falling due within one year	10	(20,978)	-	(20,978)	(14,367)
		66,903	2,616	69,519	54,917
NET CURRENT ASSETS					
		76,540	2,616	79,156	59,415
TOTAL ASSETS LESS CURRENT LIABILITIES					
		76,540	2,616	79,156	59,415
NET ASSETS					
		76,540	2,616	79,156	59,415
FUNDS					
	11			76,540	52,497
Unrestricted funds				2,616	6,918
Restricted funds				79,156	59,415
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

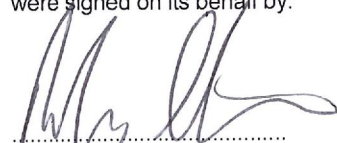
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 41/12/21 and were signed on its behalf by:


.....
A J I Lowther - Trustee

The notes form part of these financial statements

Enviro Ability

Notes to the Financial Statements For The Year Ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Enviro Ability as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Legacies and grant income are recognised on receipt or otherwise, if the charity has been notified of an impending distribution, the amount is known and receipt is expected.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	- 20% and 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the Statement of Financial Activities.

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2021

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial instruments

The trust 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.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. INVESTMENT INCOME

	30.6.21	30.6.20
	£	£
Rents received	-	3,500
Deposit account interest	2	38
	<u>2</u>	<u>3,538</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.21	30.6.20
	£	£
Depreciation - owned assets	4,716	2,249
Other operating leases	11,440	8,523
	<u>11,440</u>	<u>8,523</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustees received any remuneration or benefits in kind (2020: £nil).

Trustees' expenses

During the year, no expenses were reimbursed to or waived by any trustees. (2020: £nil).

Other transactions

During the year, accountancy fees of £960 were paid on behalf of the charity by A J Lowther (2020: £1,060).

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.21	30.6.20
Management	2	2
Project Workers	6	6
	8	8
	8	8

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,714	-	25,714
Charitable activities			
Projects	51,559	40,455	92,014
Investment income	3,538	-	3,538
Total	80,811	40,455	121,266
EXPENDITURE ON			
Charitable activities			
Projects	76,741	43,513	120,254
NET INCOME/(EXPENDITURE)	4,070	(3,058)	1,012
RECONCILIATION OF FUNDS			
Total funds brought forward	48,427	9,976	58,403
TOTAL FUNDS CARRIED FORWARD	52,497	6,918	59,415

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2020	64,360	33,321	3,111	100,792
Additions	-	8,950	905	9,855
At 30 June 2021	<u>64,360</u>	<u>42,271</u>	<u>4,016</u>	<u>110,647</u>
DEPRECIATION				
At 1 July 2020	64,360	28,824	3,111	96,295
Charge for year	-	4,487	229	4,716
At 30 June 2021	<u>64,360</u>	<u>33,311</u>	<u>3,340</u>	<u>101,011</u>
NET BOOK VALUE				
At 30 June 2021	<u>-</u>	<u>8,960</u>	<u>676</u>	<u>9,636</u>
At 30 June 2020	<u>-</u>	<u>4,497</u>	<u>-</u>	<u>4,497</u>

8. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 July 2020 and 30 June 2021	<u>1</u>
NET BOOK VALUE	
At 30 June 2021	<u>1</u>
At 30 June 2020	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Enviroability Trading Limited (09643304)

Registered office:

Nature of business: Recycling sales

	% holding		
Class of share:			
Ordinary	100	30.6.21	30.6.20
		£	£
Aggregate capital and reserves		1	1

During the year, the subsidiary company's turnover and expenditure was £nil and £nil (2020: £nil and £nil respectively).

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	30.6.20
	£	£
Trade debtors	8,580	5,891
Prepayments and accrued income	3,215	4,835
	11,795	10,726
	11,795	10,726

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	30.6.20
	£	£
Social security and other taxes	728	316
Accruals and deferred income	20,250	14,051
	20,978	14,367
	20,978	14,367

11. MOVEMENT IN FUNDS

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	52,497	24,043	76,540
Restricted funds			
Leisure Link Project	6,918	(4,302)	2,616
	59,415	19,741	79,156
TOTAL FUNDS	59,415	19,741	79,156

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	79,665	(55,622)	24,043
Restricted funds			
Employment Support	48,490	(48,490)	-
Leisure Link Project	4,167	(8,469)	(4,302)
Take A Pew	10,000	(10,000)	-
	62,657	(66,959)	(4,302)
TOTAL FUNDS	142,322	(122,581)	19,741

Enviro Ability

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	48,427	4,070	52,497
Restricted funds			
Leisure Link Project	9,976	(3,058)	6,918
TOTAL FUNDS	<u>58,403</u>	<u>1,012</u>	<u>59,415</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,811	(76,741)	4,070
Restricted funds			
Employment Support	40,455	(40,455)	-
Leisure Link Project	-	(3,058)	(3,058)
TOTAL FUNDS	<u>121,266</u>	<u>(120,254)</u>	<u>1,012</u>

Restricted funds

Employment Support

The employment support received is restricted towards work placement of users and the salaries of staff who operate the charity. This also includes HMRC's Coronavirus Job Retention Scheme grants.

Leisure Links Project

Funds were sought for our Leisure Links project, which aims to provide social events and gatherings for disadvantaged groups to gain confidence within the local community.

Unrestricted funds

The unrestricted funds of the charity may be applied for any charitable purpose at the discretion of the trustees.

Enviro Ability

Notes to the Financial Statements - continued
For The Year Ended 30 June 2021

12. RELATED PARTY DISCLOSURES

During the year, rent totalling £5,000 was due to Lowther Holdings Limited, of which the trustee A J Lowther is a director. This was in respect of charity use of property owned by Lowther Holdings Limited at The Old Mill, Brookend Street, Ross on Wye, HR9 7EG.

13. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

14. GRANTS

During the year the charity recieved grants from the following organisations to support our multiple projects:

E F Bulmer Benevolent Fund
Herefordshire County Council
The Eveson Charitable Trust
Herefordshire Community Fund
Steve Buzza