

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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## **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)

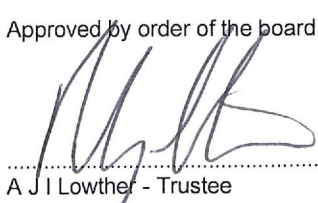
**Company Secretary**

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		42,003	14,167	56,170	25,714
<b>Charitable activities</b>					
Projects		37,660	48,490	86,150	92,014
Investment income	2	2	-	2	3,538
<b>Total</b>		<u>79,665</u>	<u>62,657</u>	<u>142,322</u>	<u>121,266</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Projects		55,622	66,959	122,581	120,254
<b>NET INCOME/(EXPENDITURE)</b>		<u>24,043</u>	<u>(4,302)</u>	<u>19,741</u>	<u>1,012</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		52,497	6,918	59,415	58,403
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	7	9,636	-	9,636	4,497
Investments	8	1	-	1	1
		<u>9,637</u>	<u>-</u>	<u>9,637</u>	<u>4,498</u>
<b>CURRENT ASSETS</b>					
Debtors	9	11,795	-	11,795	10,726
Cash at bank and in hand		76,086	2,616	78,702	58,558
		<u>87,881</u>	<u>2,616</u>	<u>90,497</u>	<u>69,284</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(20,978)	-	(20,978)	(14,367)
		<u>66,903</u>	<u>2,616</u>	<u>69,519</u>	<u>54,917</u>
<b>NET CURRENT ASSETS</b>					
		<u>66,903</u>	<u>2,616</u>	<u>69,519</u>	<u>54,917</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>76,540</u>	<u>2,616</u>	<u>79,156</u>	<u>59,415</u>
<b>NET ASSETS</b>		<u>76,540</u>	<u>2,616</u>	<u>79,156</u>	<u>59,415</u>
<b>FUNDS</b>	11				
Unrestricted funds				76,540	52,497
Restricted funds				2,616	6,918
<b>TOTAL FUNDS</b>				<u>79,156</u>	<u>59,415</u>

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

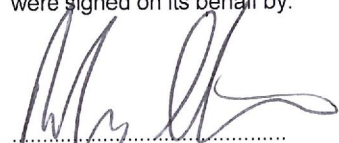
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- 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.

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
	<u>8</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	25,714	-	25,714
<b>Charitable activities</b>			
Projects	51,559	40,455	92,014
Investment income	3,538	-	3,538
<b>Total</b>	<u>80,811</u>	<u>40,455</u>	<u>121,266</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Projects	76,741	43,513	120,254
<b>NET INCOME/(EXPENDITURE)</b>	<u>4,070</u>	<u>(3,058)</u>	<u>1,012</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	48,427	9,976	58,403
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>52,497</u>	<u>6,918</u>	<u>59,415</u>

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

**8. FIXED ASSET INVESTMENTS**

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

Class of share: %  
Ordinary holding  
100

30.6.21  
£ 1 30.6.20  
£ 1

Aggregate capital and reserves

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
	<u>11,795</u>	<u>10,726</u>

**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
	<u>20,978</u>	<u>14,367</u>

**11. MOVEMENT IN FUNDS**

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

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	79,665	(55,622)	24,043
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>142,322</u>	<u>(122,581)</u>	<u>19,741</u>

**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 £
<b>Unrestricted funds</b>			
General fund	48,427	4,070	52,497
<b>Restricted funds</b>			
Leisure Link Project	9,976	(3,058)	6,918
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	80,811	(76,741)	4,070
<b>Restricted funds</b>			
Employment Support	40,455	(40,455)	-
Leisure Link Project	-	(3,058)	(3,058)
	<u>40,455</u>	<u>(43,513)</u>	<u>(3,058)</u>
<b>TOTAL FUNDS</b>	<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