

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

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For The Year Ended 30 June 2022

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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)

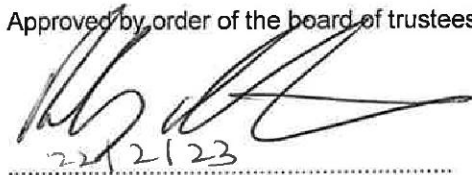
Company Secretary

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:



22/2/23

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		<u>41,949</u>	<u>2,616</u>	<u>44,565</u>	<u>78,702</u>
		57,287	2,616	59,903	90,497
CREDITORS					
Amounts falling due within one year	10	(14,969)	-	(14,969)	(20,978)
NET CURRENT ASSETS		<u>42,318</u>	<u>2,616</u>	<u>44,934</u>	<u>69,519</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		53,171	2,616	55,787	79,156
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				<u>2,616</u>	<u>2,616</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

- 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.

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.

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>6</u>	<u>2</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>20,668</u>	<u>16,156</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	<u>55,622</u>	<u>66,959</u>	<u>122,581</u>
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	68,830	45,156	4,271	118,257
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	65,254	38,518	3,633	107,405
NET BOOK VALUE				
At 30 June 2022	3,576	6,638	638	10,852
At 30 June 2021	-	8,960	676	9,636

8. FIXED ASSET INVESTMENTS

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

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

	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>

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>

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

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