

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

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For The Year Ended 30 June 2023

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

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

- (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 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

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 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 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>

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	80,539	45,156	4,618	130,313
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	68,490	41,477	4,012	113,979
NET BOOK VALUE				
At 30 June 2023	12,049	3,679	606	16,334
At 30 June 2022	3,576	6,638	638	10,852

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	1
At 30 June 2022	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 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

	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>

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>

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.

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/> 35,556	<hr/> -	<hr/> 35,556	<hr/> 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/> 128,885	<hr/> -	<hr/> 128,885	<hr/> 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/> 6,574	<hr/> -	<hr/> 6,574	<hr/> 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
	<hr/> 155,646	<hr/> 116	<hr/> 155,762	<hr/> 159,043
Finance				
Bank charges	602	-	602	-
Governance costs				
Accountancy and legal fees	960	-	960	960
	<hr/> 163,782	<hr/> 116	<hr/> 163,898	<hr/> 166,397
Total resources expended				
	<hr/> 163,782	<hr/> 116	<hr/> 163,898	<hr/> 166,397
Net (expenditure)/income	<hr/> 817	<hr/> (116)	<hr/> 701	<hr/> (23,369)