

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

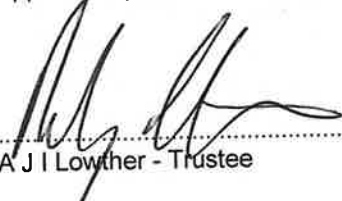
##### **Company Secretary**

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		31,475	-	31,475	22,997
<b>Charitable activities</b>					
Projects		190,978	-	190,978	140,570
Investment income	2	286	-	286	388
<b>Total</b>		<u>222,739</u>	<u>-</u>	<u>222,739</u>	<u>163,955</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Projects		<u>189,300</u>	<u>-</u>	<u>189,300</u>	<u>163,632</u>
<b>NET INCOME</b>		33,439	-	33,439	323
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		56,811	-	56,811	56,488
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>90,250</u></u>	<u><u>-</u></u>	<u><u>90,250</u></u>	<u><u>56,811</u></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 £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>80,965</u>	<u>-</u>	<u>80,965</u>	<u>47,050</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>90,250</u>	<u>-</u>	<u>90,250</u>	<u>56,811</u>
<b>NET ASSETS</b>					
		<u>90,250</u>	<u>-</u>	<u>90,250</u>	<u>56,811</u>
<b>FUNDS</b>	11				
Unrestricted funds				90,250	56,811
<b>TOTAL FUNDS</b>				<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 on  
01-10-2025..... 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 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 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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	22,997	-	22,997
<b>Charitable activities</b>			
Projects	140,570	-	140,570
Investment income	388	-	388
<b>Total</b>	<u>163,955</u>	<u>-</u>	<u>163,955</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Projects	<u>161,132</u>	<u>2,500</u>	<u>163,632</u>
<b>NET INCOME/(EXPENDITURE)</b>	2,823	(2,500)	323
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	53,988	2,500	56,488
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>56,811</u>	<u>-</u>	<u>56,811</u>

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

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

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

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

Registered office:  
Nature of business: Dormant

Nature of business: Dominant	%
Class of share:	holding
Ordinary	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**

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	56,811	33,439	90,250
	<u>56,811</u>	<u>33,439</u>	<u>90,250</u>
<b>TOTAL FUNDS</b>			
	<u>56,811</u>	<u>33,439</u>	<u>90,250</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	222,739	(189,300)	33,439
	<u>222,739</u>	<u>(189,300)</u>	<u>33,439</u>
<b>TOTAL FUNDS</b>			
	<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 £
<b>Unrestricted funds</b>			
General fund	53,988	2,823	56,811
<b>Restricted funds</b>			
Leisure Link Project	2,500	(2,500)	-
	<u>56,488</u>	<u>323</u>	<u>56,811</u>
<b>TOTAL FUNDS</b>			
	<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 £
<b>Unrestricted funds</b>			
General fund	163,955	(161,132)	2,823
<b>Restricted funds</b>			
Leisure Link Project	-	(2,500)	(2,500)
<b>TOTAL FUNDS</b>	<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