

HORTICARE
COUNCIL OF MANAGEMENT'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2021
COMPANY NUMBER 2712532 (ENGLAND & WALES)

IAN M ANDERSON FCA

HORTICARE
COUNCIL OF MANAGEMENT'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2021

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LEGAL AND ADMINISTRATIVE DETAILS

Horticare is a registered charity that has been formed for the relief of people with learning difficulties by the provision of specialised treatment and vocational training in horticulture.

The company is limited by guarantee and does not have a share capital.

| | |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Company registration number | 2712532 |
| Charity registration number | 1011327 |
| Governing document | Articles of Association |
| Governing body | Eight trustees/directors |
| Members of the Council of Management | Rosemary Lilian Robertshaw Donald Teal Margaret Sylvia Warner Barrie Robert Warner Susan Handforth Margaret Jones Beverley Hemingway Grace Parker |
| Secretary | Rosemary Lilian Robertshaw |
| Registered address | 156 Wrenthorpe Lane Wrenthorpe Wakefield WF2 0PF |
| Bankers | Yorkshire Bank 6-10 Northgate Wakefield WF1 1TA |
| Solicitors | Disken & Co 20 Bond Street Dewsbury WF13 1AT |
| Accountants | Ian M Anderson FCA 43 Bradford Road Tingley Wakefield WF3 1RG |

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2021

| | | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|------------------------------------------------------------------------|---|----------------------------|--------------------------|--------------------------|--------------------------|
| Note | | | | | |
| Income and Expenditure | | | | | |
| Incoming Resources | | | | | |
| | | 32,590 | | 32,590 | 21,162 |
| | | 49,865 | | 49,865 | 51,220 |
| | | 741 | | 741 | 1,451 |
| | | 0 | | 0 | 1,456 |
| | | 874 | | 874 | 0 |
| | | 4,550 | | 4,550 | 0 |
| | | 0 | | 0 | 5,438 |
| | | 32 | | 32 | 0 |
| | | 0 | | 0 | 10,000 |
| | | 0 | | 0 | 5,343 |
| | | <u>88,652</u> | <u>0</u> | <u>88,652</u> | <u>96,070</u> |
| Resources Expended | | | | | |
| | 2 | 88,066 | | 88,066 | 76,208 |
| | 3 | 5,151 | | 5,151 | 2,557 |
| | 4 | <u>93,217</u> | <u>0</u> | <u>93,217</u> | <u>78,765</u> |
| Net incoming resources before revaluations of investment assets | | | | | |
| | | -4,565 | 0 | -4,565 | 17,305 |
| Profit on revaluation of investment assets | | | | | |
| | | 4,900 | | 4,900 | -799 |
| Net movement in funds | | | | | |
| | | 335 | 0 | 335 | 16,506 |
| Balance brought forward at 1 July 2020 | | | | | |
| | | 192,906 | | 192,906 | 176,400 |
| Balance carried forward at 30 June 2021 | | | | | |
| | | <u>193,241</u> | <u>0</u> | <u>193,241</u> | <u>192,906</u> |

The notes on pages 6 to 9 form part of these accounts

BALANCE SHEET AS AT 30 JUNE 2021

| | Note | 2021 £ | £ | 2020 £ | £ |
|-------------------------------------|------|----------------|----------------|----------------|----------------|
| Fixed Assets | | | | | |
| Tangible assets | 5 | 56,521 | | 52,520 | |
| Investments | 6 | <u>24,639</u> | | <u>19,739</u> | |
| | | | 81,160 | | 72,259 |
| Current Assets | | | | | |
| Stocks | | 4,929 | | 4,074 | |
| Debtors | 7 | 1,167 | | 427 | |
| Cash at bank and in hand | | <u>106,142</u> | | <u>116,421</u> | |
| | | 112,238 | | 120,922 | |
| Creditors | | | | | |
| Amounts falling due within one year | 8 | <u>157</u> | | <u>275</u> | |
| Net current assets | | | 112,081 | | 120,647 |
| | | | <u>193,241</u> | | <u>192,906</u> |
| Funds | | | | | |
| Restricted funds | 9 | 17,944 | | 17,944 | |
| Unrestricted funds | 9 | <u>175,297</u> | | <u>174,962</u> | |
| | | <u>193,241</u> | | <u>192,906</u> | |

For the financial year ended 30th June 2021 the company was entitled to exemption from Audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with regard to the accounting records and for the preparation of accounts

Approved by the Council of Management on 9 August 2021.

These accounts have been prepared in accordance with the provisions applicable to companies in the small companies' regime.

IM Jones

Margaret Jones
Chair

The notes on pages 6 to 9 form part of these accounts

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

1 ACCOUNTING POLICIES**1.1 Basis of preparation of the accounts**

These accounts are prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities Statement of Recommended Practice: "Accounting by Charities".

The company has taken advantage of the exemption in Financial Reporting Standard no 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

1.2 Income

Income consists of all incoming resources (whether in the form of cash or other assets or in kind) other than incoming resources received for permanent endowment.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or their estimated value in the instance of donated assets less depreciation which is provided at rates calculated to write off the cost or valuation, less their estimated residual value, over the expected useful lives on the following bases:

| | |
|-------------------|---------------------------------|
| Plant & equipment | 25% per annum on net book value |
| Motor vehicles | 25% per annum on net book value |

1.4 Funds

Where grants or donations are received subject to specific conditions then any accounting movements relating to these receipts are held in a separate restricted fund. Otherwise all other accounting movements are reflected through the unrestricted fund.

1.5 Investment assets

Investment assets are included in the balance sheet at their market value at the balance sheet date.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|----------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| 2 DIRECT CHARITABLE EXPENDITURE | | | | |
| Change in stock of plants | -855 | | -855 | 31 |
| Purchase of plants and seeds | 17,041 | | 17,041 | 12,231 |
| Wages | 55,867 | | 55,867 | 51,984 |
| Garden tools | 461 | | 461 | 610 |
| Kitchen and food | 544 | | 544 | 1,348 |
| Insurance | 2,420 | | 2,420 | 2,557 |
| Heat and light | 1,778 | | 1,778 | 2,300 |
| Repairs and renewals | 8,588 | | 8,588 | 3,863 |
| Motor and travelling | 1,658 | | 1,658 | 1,213 |
| Waste disposal | 564 | | 564 | 71 |
| | <u>88,066</u> | <u>0</u> | <u>88,066</u> | <u>76,208</u> |

**3 MANAGEMENT AND ADMINISTRATION
OF CHARITY**

| | | | | |
|----------------------------------|--------------|----------|--------------|--------------|
| Printing, postage and stationery | 383 | | 383 | 298 |
| Professional fees | 307 | | 307 | 819 |
| Telephone | 1,207 | | 1,207 | 735 |
| Sundry | 242 | | 242 | 369 |
| PPE Purchases | 3,012 | | 3,012 | 0 |
| Computer costs | 0 | | 0 | 336 |
| | <u>5,151</u> | <u>0</u> | <u>5,151</u> | <u>2,557</u> |

4 TOTAL RESOURCES EXPENDED

| | Staff Costs £ | Depreciation £ | Other costs £ | Total funds 2021 £ | Total funds 2020 £ |
|-------------------------------|---------------------|-------------------|---------------------|--------------------------|--------------------------|
| Provision of training | 55,867 | 0 | 32,199 | 88,066 | 76,208 |
| Management and administration | 0 | 0 | 5,151 | 5,151 | 2,557 |
| | <u>55,867</u> | <u>0</u> | <u>37,350</u> | <u>93,217</u> | <u>78,765</u> |

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

5 TANGIBLE ASSETS

| | Improvements to land £ | Buildings £ | Plant & equipment £ | Motor vehicles £ | Total £ |
|--------------------------|------------------------------|----------------|---------------------------|------------------------|---------------|
| Cost or valuation | | | | | |
| Balance at 1 July 2020 | 22,087 | 61,131 | 12,222 | 0 | 95,440 |
| Additions | | 4,001 | | | 4,001 |
| Disposals | | | | 0 | 0 |
| | <u>22,087</u> | <u>65,132</u> | <u>12,222</u> | <u>0</u> | <u>99,441</u> |
| Depreciation | | | | | |
| Balance at 1 July 2020 | 5,768 | 27,815 | 9,337 | 0 | 42,920 |
| Charge for the year | | | | | 0 |
| Disposals | | | | 0 | 0 |
| | <u>5,768</u> | <u>27,815</u> | <u>9,337</u> | <u>0</u> | <u>42,920</u> |
| Net Book Value | | | | | |
| Balance at 30 June 2021 | <u>16,319</u> | <u>37,317</u> | <u>2,885</u> | <u>0</u> | <u>56,521</u> |
| Balance at 30 June 2020 | <u>16,319</u> | <u>33,316</u> | <u>2,885</u> | <u>0</u> | <u>52,520</u> |

6 INVESTMENTS

| Listed investments | 2021 £ | 2020 £ |
|------------------------------|---------------|---------------|
| Balances at 1 July 2020 | 19,739 | 20,537 |
| Profit/(Loss) on revaluation | <u>4,900</u> | <u>-798</u> |
| | <u>24,639</u> | <u>19,739</u> |

7 DEBTORS

| | 2021 £ | 2020 £ |
|-------------------------------|--------------|------------|
| Trade debtors | 1,167 | 427 |
| Other debtors and prepayments | <u>-</u> | <u>-</u> |
| | <u>1,167</u> | <u>427</u> |

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

8 CREDITORS: amounts falling due after one year

| | 2021 | 2020 |
|------------------------------|------------|------------|
| | £ | £ |
| Other creditors and accruals | <u>157</u> | <u>275</u> |

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted fund £ | Restricted fund £ | Total £ |
|--------------------|---------------------------|-------------------------|----------------|
| Fixed assets | 63,716 | 17,444 | 81,160 |
| Net current assets | <u>111,581</u> | <u>500</u> | <u>112,081</u> |
| | <u>175,297</u> | <u>17,944</u> | <u>193,241</u> |

Accountant's Report on unaudited accounts of of the Trustees of Horticare

As described on page 5 you are responsible for the preparation of the accounts for the year ended 30 June 2021 set out on pages 4 to 9 and you consider that the company is exempt from an audit and a report under S249A(1) of the Companies Act 1985.

In accordance with your instructions, I have compiled these unaudited accounts in order to assist fulfil your statutory responsibilities, from the accounting records and explanations supplied to me

Ian Anderson.....

Date: 9 August 2021

Ian M Anderson FCA
43 Bradford Road
Tingley
Wakefield
WF3 1RG

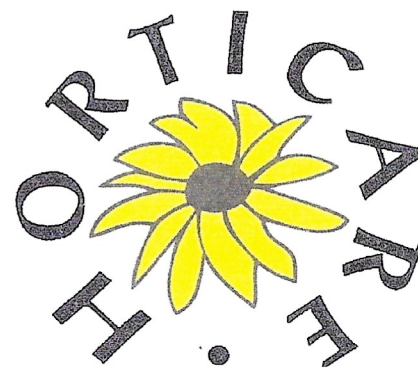
DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

| | 2021 | | 2020 | |
|--------------------------------------|--------|----------------------|--------|----------------------|
| | £ | £ | £ | £ |
| Income | | | | |
| Sales and outwork | | 32,590 | | 21,162 |
| Training fees and tuition | | 49,865 | | 51,220 |
| Donations and gifts | | 741 | | 1,451 |
| Fund raising events | | 0 | | 1,456 |
| ASC Infection Control Tranche | | 874 | | |
| Rapid Testing Fund | | 4,550 | | |
| WMDC Grant | | 0 | | 5,438 |
| Share Interest | | 32 | | |
| Small Business Grant | | 0 | | 10,000 |
| Job Retention scheme | | 0 | | 5,343 |
| | | <u>88,652</u> | | <u>96,070</u> |
| Indirect expenditure | | | | |
| Printing, postage and stationery | 383 | | 298 | |
| Professional fees | 307 | | 819 | |
| Telephone | 1,207 | | 735 | |
| Sundry | 242 | | 369 | |
| PPE Purchases | 3,012 | | | |
| Computer costs | 0 | | 336 | |
| | | <u>5,151</u> | | <u>2,557</u> |
| Income less indirect expenses | | 83,501 | | 93,513 |
| Direct charitable expenses | | | | |
| Change in stock of plants | -855 | | 31 | |
| Purchase of plants and seeds | 17,041 | | 12,231 | |
| Wages | 55,867 | | 51,984 | |
| Garden tools | 461 | | 610 | |
| Kitchen and food | 544 | | 1,348 | |
| Insurance | 2,420 | | 2,557 | |
| Heat and light | 1,778 | | 2,300 | |
| Repairs and renewals | 8,588 | | 3,863 | |
| Motor and travelling | 1,658 | | 1,213 | |
| Waste disposal | 564 | | 71 | |
| | | <u>88,066</u> | | <u>76,208</u> |
| Income less expenditure | | <u><u>-4,565</u></u> | | <u><u>17,305</u></u> |

LINDHILL NURSERIES

BATLEY ROAD, KIRKHAMGATE, WAKEFIELD WF2 0SH
TEL: 01924 372433



**'PEOPLE LEARNING
TO GROW'**

Trustees' Annual Report 01/07/20 to 30/06/21

| | |
|------------------------------------------------------------------------------|--------------------------|
| Registered charity number | 1011327 |
| Company Limited by Guarantee number | 2712532 |
| Governing document | Articles of Association |
| Governing body | Eight trustees/directors |
| Trustees/directors are appointed by consensus of existing trustees/directors | |

Trustees:-

| | |
|------------------------|-----------|
| Rosemary Robertshaw | Secretary |
| Donald Teal | |
| Margaret Sylvia Warner | |
| Barrie Robert Warner | |
| Susan Handforth | |
| Beverley Hemingway | Treasurer |
| Margaret Jones | Chair |
| Grace Parker | |

Despite restrictions on meetings due to Covid 19, full discussions have regularly taken place.

The charitable aims of Horticare are to provide training for people with learning disabilities, who are deemed likely to benefit from such training in horticultural methods, allied crafts or rural skills and the marketing of produce.

Horticare's main activities throughout the year are producing and selling a wide range of garden plants, operating a garden maintenance service throughout the Wakefield district, developing joinery, general maintenance and craft skills and improving life and social skills for our learning disabled trainees. The trustees have regard to the guidance issued by the Charity Commission on public benefit.

Our volunteer helpers make a tremendous contribution to our work, developing a rapport with the learning disabled trainees, encouraging social skills, a work ethic and friendships. They work closely with staff in all aspects of our varied programme and are extremely valued.

To further our objectives, we invest in CAF accounts, including Socially Responsible ones and our policy on reserves is as follows:-

The Trustees of Horticare believe that sound charity management is not about raising money to survive from one year to the next, or getting yourself out of the latest financial crisis. It is about planning and securing your future. We believe that strategies are needed to generate the resources necessary to underpin a strong and viable organisation, able to sustain itself into the future and develop the services its users need. Resources must also be sufficient to safeguard against factors outside our control that could disrupt our charitable work in the future.

We continue to actively review our working practices to ensure that not only are we as efficient as possible for the present time, but are as cost effective as possible for the future.

CHAIRMAN: D.TEAL. SECRETARY: R. ROBERTSHAW

REGISTERED CHARITY NO: 1011327. COMPANY LIMITED BY GUARANTEE. REGISTERED NO: 2712532

REGISTERED OFFICE: 156, WRENTHORPE LANE, WRENTHORPE. WAKEFIELD. WF2 0PF

We maintain our busy schedule of garden maintenance across the district and the production of a wide range of first class plants for sale in our shop. We are looking forward to resuming our activities in the community such as the Scarecrow Festival and our Christmas Fair when it is again safe to do so post Covid.

We have received a generous donation from the Charles Brotherton Trust. That trust and Sandal Gardening Club will be given talks about Horticare when it is again safe to hold meetings.

We continue to be well supported by customers who compliment us on the high quality of the plants we produce and the supportive and positive attitude of our learning disabled trainees. They can see that they enjoy their work and the interaction with the general public. Help and advice about any aspect of horticulture is given to our customers who appreciate the friendly and peaceful atmosphere.

Our garden maintenance team is as busy as ever, working to full capacity and being a great help to elderly people who are not able to continue maintaining their gardens but wish to remain in their own homes.

The Local Capital Grant Fund awarded by Wakefield council has now provided us with the two assets that they were intended to finance. Working within the restrictions imposed by Covid, we now have all the buildings fitted with intruder alarms and an excellent disabled ramp to the toilet block, making for much easier access, particularly for the less mobile trainees.

We have continued with our strict Covid precautions for staff, trainees and customers alike. We have been able to rearrange the areas of the nursery accessible to customers and trainees, making it possible to continue our service to the general public, while at the same time protecting trainees from any direct contact with customers. In spite of the various lockdowns and changes in government guidelines, we have continued to provide our commissioned essential service to Wakefield council as an Adult Day Centre, much appreciated by our trainees, who have adapted to our safety regime without complaint.

We have taken active steps to ensure that not only our staff, as frontline workers in Health and Social Care, have been fully vaccinated at the earliest opportunity, but that our learning disabled trainees are recognised as vulnerable people and entitled to prompt vaccination regardless of age.

We also operate a system of Lateral Flow Tests and give active support to those parents/carers who are having difficulty in assisting their trainee to cooperate with the testing process.

The combined efforts, in difficult circumstances, of trustees, volunteers, staff and trainees are continuing to deliver the service Horticare was set up to do. Our learning disabled trainees are supported and instructed in many skills, with extra support when needed for any health issues. They are active, hardworking members of society, the raison d'être of Horticare.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signed R Robertshaw

Date 9.7.21

Full name ROSEMARY ROBERTSHAW

Position SECRETARY