

**HORTICARE**

**COUNCIL OF MANAGEMENT'S REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 30TH JUNE 2023**

**COMPANY NUMBER 2712532 (ENGLAND & WALES)**

**HORTICARE**  
**COUNCIL OF MANAGEMENT'S REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2023**

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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

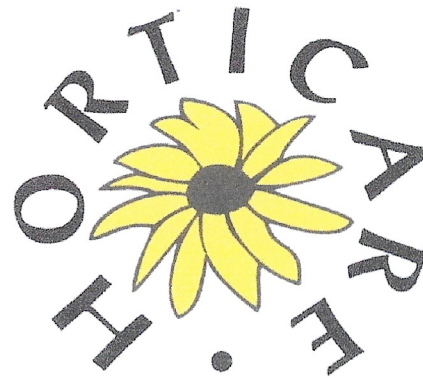
Company registration number	2712532
Charity registration number	1011327
Governing document	Articles of Association
Governing body	Eight trustees/directors
Members of the Council of Management	Rosemary Lilian Robertshaw Donald Teal Margaret Sylvia Warner Barrie Robert Warner Susan Handforth Margaret Jones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

## LINDHILL NURSERIES

BATLEY ROAD, KIRKHAMGATE, WAKEFIELD WF2 0SH

Tel: 01924 372433

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**'PEOPLE LEARNING  
TO GROW'**

Trustees' Annual Report 01/07/22 to 30/06/23

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	

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 and operating a garden maintenance service throughout the Wakefield district. The general public come into contact with our learning disabled trainees in a positive way, which helps to dispel the misunderstanding and prejudice about learning disabilities that still prevails to some extent. Other activities encompass woodwork, general maintenance, crafts, life skills such as cooking, jam making and preserving home grown produce.

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. This year we have two new volunteers who as well as doing excellent work for us, are finding that our caring support of the trainees makes for a beneficial environment for themselves.

To further our objectives, we invest in ISF 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, such as a sudden unforeseen pandemic and financial constraints from central government affecting public services delivery by local authorities.

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.

Our trainees work, learn and socialise at Horticare and take part in community activities such as the recent local Coronation celebrations. As well as support with their work, our trainees are given help and advice with everyday problems and worries. A trainee that we convinced it was good practice to wear a helmet when cycling at home, was later involved in an accident where his helmet saved him from injury.

This year we have received donations from two Charitable Trusts, a supermarket, a preparatory school, a church, a gardening club and two individuals. These have all been used to improve our facilities.

The trustees have regard to the guidance issued by the Charity Commission on public benefit.

Our plant sales have been excellent this year with our customers being impressed by the high quality of the work our trainees do and they consider the ethos that underpins Horticare to be very worthwhile. Our homegrown fresh vegetables are valued by the public and our garden maintenance team continues to help the public, especially the elderly. The talks we give to local groups are aimed at increasing understanding of learning disabilities and increasing integration. Another public benefit is our participation in the Patient Care Network events to disseminate information about services and help parents/carers understand the rights that the Community Care Act 1993 and the Care Act 2014 gives them and their learning disabled beneficiaries. Our help and advice about any aspect of horticulture that is given to members of the public is another benefit. Most of all, the learning disabled members of the public who attend Horticare receive a great deal of benefit in their everyday lives.

We continue to guard against Covid with daily temperature recording and a comprehensive daily routine of cleaning and disinfecting the premises. Anyone exhibiting any possible symptoms are asked to remain at home. We understand that Covid is still with us and act accordingly to safeguard our trainees, staff, volunteers and customers.

Negotiations with our local council about our fees and the necessity of updating them following many years of central government austerity has proved successful, which is appreciated.

We have weathered the storm of the pandemic and provided a safe environment for customers, trainees, staff and volunteers. We have continued to deliver the service Horticare was set up to do thirty years ago by a group of dedicated parents. Our learning disabled trainees are supported and instructed in many skills, realising their potential in a caring environment; 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 28.7.23

Full name ROSEMARY ROBERTSHAW

Position TRUSTEE

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2023

Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Sales and outwork	36,377		36,377	31,497
Training fees and tuition	57,316		57,316	49,880
Donations and gifts	2,684		2,684	1,128
Clothing	333		333	0
ASC Infection Control Tranche			0	2,060
			0	0
<b>Total Incoming Resources</b>	<b>96,710</b>	<b>0</b>	<b>96,710</b>	<b>84,565</b>
<b>Resources Expended</b>				
Direct charitable expenditure	2 90,349	0	90,349	84,467
Management and administration	3 4,212		4,212	3,681
<b>Total resources expended</b>	<b>4 94,561</b>	<b>0</b>	<b>94,561</b>	<b>88,148</b>
<b>Net incoming resources before revaluations of investment assets</b>	<b>2,149</b>	<b>0</b>	<b>2,149</b>	<b>-3,583</b>
<b>Profit on revaluation of investment assets</b>	<b>553</b>		<b>553</b>	<b>-1,115</b>
<b>Net movement in funds</b>	<b>2,702</b>	<b>0</b>	<b>2,702</b>	<b>-4,698</b>
Balance brought forward at 1 July 2022	188,543		188,543	193,241
Balance carried forward at 30 June 2023	191,245	0	191,245	188,543

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

## BALANCE SHEET AS AT 30 JUNE 2023

	Note	2023 £	£	2022 £	£
<b>Fixed Assets</b>					
Tangible assets	5	62,824		62,824	
Investments	6	<u>11,873</u>		<u>23,524</u>	
			74,697		86,348
<b>Current Assets</b>					
Stocks		5,434		5,201	
Debtors	7	826		936	
Cash at bank and in hand		<u>113,500</u>		<u>96,393</u>	
		119,760		102,530	
<b>Creditors</b>					
Amounts falling due within one year	8	<u>29</u>		<u>335</u>	
<b>Net current assets</b>			<u>119,731</u>		<u>102,195</u>
			<u>194,428</u>		<u>188,543</u>
<b>Funds</b>					
Restricted funds	9	17,944		17,944	
Unrestricted funds	9	<u>176,484</u>		<u>170,599</u>	
		<u>194,428</u>		<u>188,543</u>	

For the financial year ended 30th June 2023 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 21 August 2023.

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

*M 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 2023

**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 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>2 DIRECT CHARITABLE EXPENDITURE</b>				
Change in stock of plants	-233		-233	-272
Purchase of plants and seeds	20187		20,187	18,076
Wages	55923		55,923	56,157
Garden tools	346		346	13
Kitchen and food	1203		1,203	870
Insurance	1704		1,704	2,491
Heat and light	3462		3,462	3,192
Repairs and renewals	4406		4,406	1,051
Motor and travelling	3002		3,002	1,992
Waste disposal	349		349	897
	<u>90349</u>	<u>0</u>	<u>90,349</u>	<u>84,467</u>

**3 MANAGEMENT AND ADMINISTRATION  
OF CHARITY**

Printing, postage and stationery	484		484	572
Professional fees	577		577	397
Telephone	1,224		1,224	1,128
Sundry	1,027		1,027	838
PPE Purchases	0		0	225
Boiler testing	900		900	521
	<u>4,212</u>	<u>0</u>	<u>4,212</u>	<u>3,681</u>

**4 TOTAL RESOURCES EXPENDED**

	Staff costs £	Depreciation £	Other costs £	Total funds 2023 £	Total funds 2022 £
Provision of training	55,923		34,426	90,349	84,467
Management and administration			4,212	4,212	3,681
	<u>55,923</u>	<u>0</u>	<u>38,638</u>	<u>94,561</u>	<u>88,148</u>

## NOTES TO THE ACCOUNTS

## FOR THE YEAR ENDED 30 JUNE 2023

## 5 TANGIBLE ASSETS

	Improvements Funds £	Buildings £	Plant & Equipment £	Motor Vehicles £	Total £
<b>Cost or valuation</b>					
Balance at 1 July 2022	28,390	65,132	12,222		105,744
Additions					
Disposals					
	<u>28,390</u>	<u>65,132</u>	<u>12,222</u>	<u>0</u>	<u>105,744</u>
<b>Depreciation</b>					
Balance at 1 July 2022	5,768	27,815	9,337	0	42,920
Additions					0
Disposals					0
	<u>5,768</u>	<u>27,815</u>	<u>9,337</u>	<u>0</u>	<u>42,920</u>
<b>Net Book Value</b>					
Balance at 30 June 2023	<u>22,622</u>	<u>37,317</u>	<u>2,885</u>	<u>0</u>	<u>62,824</u>
Balance at 30 June 2022	<u>22,622</u>	<u>37,317</u>	<u>2,885</u>	<u>0</u>	<u>62,824</u>

## 6 INVESTMENTS

## Listed investments

	2023 £	2022 £
Balances at 1 July 2022	23,524	24,639
Investment repaid	-12,204	
Profit/(Loss) on revaluation	<u>553</u>	<u>-1115</u>
	<u>11,873</u>	<u>23,524</u>

## 7 DEBTORS

	2023 £	2022 £
Trade debtors	826	936
Other debtors	<u>0</u>	<u>0</u>
	<u>826</u>	<u>936</u>

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**8 CREDITORS: amounts falling due after one year**

	2023 £	2022 £
Creditors and accruals	<u>29</u>	<u>335</u>

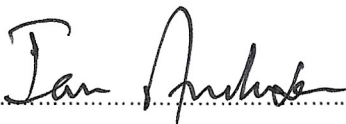
**9 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	57253	17,444	74,697
Current assets	119231	500	119,731
	<u>176484</u>	<u>17,944</u>	<u>194,428</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 2023 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 you to fulfil your statutory responsibilities, from the accounting records and explanations supplied to me.

Ian Anderson.....

Date: 21 August 2023

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

## DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	2023		2022	
	£	£	£	£
<b>Income</b>				
Sales and outwork	36,377		31,497	
Training fees and tuition	57,316		49,880	
Donations and gifts	2,684		1,128	
Clothing	333			
ASC Infection Control Tranche			2,060	
		96,710		84,565
<b>Indirect expenditure</b>				
Printing, postage and stationery	484		572	
Professional fees	577		397	
Telephone	1,224		1,128	
Sundry	1,027		838	
PPE Purchases	0		225	
Computer costs	900		521	
		4,212		3,681
<b>Income less indirect expenses</b>		92,498		80,884
<b>Direct charitable expenses</b>				
Change in stock of plants	-233		-272	
Purchase of plants and seeds	20,187		18,076	
Wages	55,923		56,157	
Garden tools	346		13	
Kitchen and food	1,203		870	
Insurance	1,704		2,491	
Heat and light	3,462		3,192	
Repairs and renewals	4,406		1,051	
Motor and travelling	3,002		1,992	
Waste disposal	349		807	
		90,349		84,377
<b>Income less expenditure</b>		2,149		-3,493