NORTHDALE HORTICULTURE

England & Wales · Charity number 1142535

Details

Status	Registered
Legal form	Charitable company
Company number	07512291
Registered	2011-06-22
Register	View on the Charity Commission register

Contact

Address	Northdale Horticulture Yafforth Road Northallerton DL7 0LQ
Phone	01609770269
Email	SERVICE@NORTHDALE.ORG.UK
Website	www.northdale.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, THE RELIEF OF ADULTS SUFFERING FROM ANY FORM OF PHYSICAL OR MENTAL DISABILITY BY THE PROVISION OF EDUCATION, TRAINING AND VOCATIONAL OPPORTUNITIES IN HORTICULTURE AND ALLIED SKILLS.

Activities: To provide training and work in horticulture,allied skills, arts and crafts for vulnerable adults including people with a learning disability and/or mental health problem. This by establishing special services at Northdale and ABLE providing work-based and social activities, and work experience in Hambleton & Richmondshire, The aim is to promote continuing education and sheltered/open employment.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Disability, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

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Geography

- **Area of benefit:** LOCAL
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£1,122,846	£1,242,836	£1,197,276	53
2024-07-31	£1,317,470	£1,324,682	£1,317,266	59
2023-07-31	£1,439,915	£1,194,651	£1,324,478	54
2022-07-31	£1,198,431	£974,101	£920,131	47
2021-07-31	£855,986	£791,140	£695,801	45
2020-07-31	£834,885	£728,650	£630,955	44

Trustees

Name	Role	Appointed
COLIN WILKIE	Chair	2011-06-22
Anne Alder		2019-03-19
Catherine Turner		2020-01-22
David Hoggett		2020-01-28
HELEN MIERS		2019-03-10
Matthew Robert Gildersleeve		2025-03-28
PHILIP NORWOOD		2013-01-02

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NORTHDALE HORTICULTURE

England & Wales - Charity number 1142535

Accounts

REGISTERED COMPANY NUMBER: 07512291 (England and Wales)
REGISTERED CHARITY NUMBER: 1142535

Report of the Trustees and

Financial Statements for the Year Ended 31 July 2025

for

Northdale Horticulture Limited
(A company limited by guarantee)

Xeinadin Audit Limited
31 Victoria Road
DARLINGTON
DL1 5SB

Northdale Horticulture Limited
(A company limited by guarantee)

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for the Year Ended 31 July 2025

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Northdale Horticulture Limited
(A company limited by guarantee) (Registered number: 07512291)

Report of the Trustees
for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the Companies Act 2006 and "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 objects set out in the Memorandum and Articles of Association are:

(1) to provide training, eduction and work in horticulture and allied skills and crafts for adults who have learning/physical/mental disabilities by establishing special services at centres in Hambleton and Richmondshire.
(2) to promote and encourage open employment, sheltered employment and continuing education for those individuals who use these services.

In addition the charity has power to do anything which is considered to further its object(s) or is conducive or incidental to doing so.

The aim of the charity is:

- to provide work-based activities, training and work experience for vulnerable adults including those with a mental health problem and/or people with a learning disability.
- to enable and empower all vulnerable adults and adults with a learning disability to achieve their full potential.
- to encourage and promote public awareness of the positive contribution and potential of vulnerable adults and people with a learning disability.
- to enlist the support of the general public through publicity and fundraising.
- to recruit, train and support volunteers to support the on-going work of the charity thereby improving lives, developing confidence and increasing opportunities for all.

Significant activities
To advance the charity's stated objects, the charity has developed a range of work-based activities which are appropriate to the involvement of vulnerable adults. In addition to the provision of work-activities and to progress the wider advancement of opportunities for vulnerable adults, the charity has identified a number of shared values with which to progress the work of the charity.

The main activity of the centre in Hambleton is the operation of a garden nursery and ancillary workshops which generate enterprise activities and goods for sale through the onsite shop and nursery. In addition to this, a day service is operated in Richmondshire offering arts and craft activities and classroom based opportunities.

Public benefit
Northdale Horticulture exists to support adults with learning and/or physical disabilities to develop skills, confidence and independence through meaningful activity. The charity provides structured, work-based and social opportunities across a wide range of settings, including horticulture, retail, catering, woodwork, drama, metalwork and other creative activities.

These activities are designed to improve physical and mental wellbeing, reduce social isolation and enable individuals to participate more fully in their communities. Northdale achieves this by maintaining an active presence within the local community through offsite projects and partnerships, while also welcoming community members to take part in activities at the Northdale centre.

In addition, the charity delivers a comprehensive programme of out-of-hours social and leisure opportunities, supporting vulnerable adults to engage in a wide range of social settings and build meaningful connections with the local community.

The trustees believe that Northdale's work provides clear public benefit by improving quality of life, increasing independence and enhancing life chances for people with learning disabilities, while also contributing positively to the wider community via our social enterprise and wider community engagement.

Fund raising
Any fundraising activity is undertaken within charity laws and regulations.

OBJECTIVES AND ACTIVITIES

Volunteers and employees

Northdale Horticulture benefits from the active involvement of 16 active volunteers who play an important role in supporting the charity's work. Volunteers contribute across a range of activities including horticulture, retail, metal working and our range of events and social and leisure services. The involvement of volunteers helps to extend the charity's capacity and enrich the experience of the people we support.

Northdale is committed to ensuring that volunteers are appropriately supported in their roles. This includes providing induction, guidance and ongoing support to ensure that volunteering is a positive and rewarding experience, both for volunteers and for those who access the charity's services.

The trustees recognise and greatly value the contribution of volunteers in helping Northdale to deliver its charitable objectives and maximise its public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Quality and Service Development

A key focus during the year has been responding to a comprehensive quality audit undertaken by North Yorkshire Council. This has resulted in significant improvements to systems and processes, including:

- Development of structured client support plans and regular review processes
- Implementation of staff appraisal and supervision frameworks
- Introduction of internal quality audits across multiple service areas
- Strengthening of compliance, documentation and governance systems

This work has required a significant organisational effort but has led to a more robust and consistent service model. Progress during the year resulted in a partial lifting of restrictions on service capacity, enabling a gradual increase in placements.

Service Delivery and Programme Development

The charity has continued to deliver a wide range of activities and has further developed its programme offer, including:

- Expansion of forge-based activities, supported by external funding
- Development of an employment skills pathway to bridge the gap between day services and employment
- Strengthening of partnerships to support environmental and horticultural initiatives

The organisation has also improved internal processes relating to referrals, client engagement and service planning.

Facilities and Infrastructure

During the year, the charity progressed a number of capital and infrastructure improvements, including:

- Solar panels installed in the previous year to lower energy costs, were brought into operation
- Improvements to site access and facilities, including extension of plant sales area.
- Development plans for additional space, including modular units and a dedicated wellbeing/meeting space, to be brought into use in the following year.

These developments are intended to improve both service delivery and long-term sustainability.

The trustees consider that the activities undertaken during the year have met the charity's objectives. They assess the charity's success based on beneficiary attendance and enjoyment. With demand for student places remaining strong, operating at over 90% capacity throughout the year, and with continued support from grant funders, the local community, dedicated staff, and enthusiastic volunteers, the trustees believe these objectives have been achieved.

FINANCIAL REVIEW

Financial position

The Trustees have maintained close oversight of the charity's financial position during a period of change.

The principal funding source continues to be contractual payments received for the provision of day and further education services for vulnerable young adults which comes mainly via the self directed care scheme operated by North Yorkshire Council. Income from these resources amounts to £905,232 of the total income of £1,122,846 in the year.

Also contributing to the funds is the income generated from work-based activities.

The charity reported a small operating loss in the previous financial year, which was within the agreed risk tolerance. During the current year, financial planning has been impacted by several factors, including:

- The end of the Hub contract, resulting in a reduction in income
- Ongoing pressure where care income does not fully meet staffing costs
- Rising costs associated with inflation, staffing and regulatory requirements
- VAT registration and compliance requirements
- Time and resources expended in respect of quality audit undertaken

Income from retail and plant sales has remained stable overall, although performance has been affected by wider economic conditions and changes in customer behaviour.

The trustees have recognised that the significant time and resources devoted to the quality audit process limited the charity's capacity to identify and pursue other fundraising opportunities. This resulted in foregone potential income and has had an adverse impact on the charity's overall financial position. While the precise financial effect is difficult to quantify, the trustees consider the impact to be substantial.

As a result of this the charity has generated a deficit of £119,990.

At the year end the charity's total funds amounted to £1,197,726 of which £41,243 is for restricted purposes and £341,223 held within designated funds. The designated funds were established by the trustees to represent fixed assets that were originally funded by grants with restrictions attached (these restrictions applied until all conditions were fulfilled at the point the fixed assets were acquired).

Each year, transfers are made from the designated fund to the unrestricted fund in accordance with the depreciation policy of the related assets.

After making allowance for the restricted, designated funds, and functional assets, the charity has unrestricted funds of £278,013 (2024 - £403,873).

The Trustees are actively exploring ways to strengthen income generation in the retail area, including creation of additional places together with a review of legacy contracts. The Charity is currently in discussions with North Yorkshire Council to support their introduction of a new client pricing strategy with bandings based on level of intervention required to support the individual. Current legacy contracts do not accurately reflect the level of additional support needed by some of our clients and a review process is underway with North Yorkshire Council which will lead to funding increases for some individuals.

The Trustees consider the Charity's financial position to be stable but recognise the importance of ongoing monitoring and prudent financial management.

Reserves policy

The Charity's reserves policy has been to have unrestricted funds not committed to or invested in tangible fixed assets which equates to approximately three months of unrestricted expenditure. The basis of this policy being to maintain reserves to ensure financial stability and to meet its obligations, including covering staffing costs and potential liabilities.

The Trustees consider this level of reserves to be appropriate given the nature of the organisation and the level of financial risk. At this level, the working capital needs of the charity would be met in the event of a significant drop in income.

A summary of the financial results in shown on page 10.

FINANCIAL REVIEW

Principal risks and uncertainties

There are many risks facing the charity, and the Trustees meet regularly to assess potential challenges throughout the year.

Key risks identified during the year include:

- Financial sustainability and income volatility
- Impact of external quality assurance processes
- Workforce capacity and skills
- Health and safety risks associated with service delivery
- Data protection and cybersecurity

Mitigating actions include strengthening internal systems, improving governance processes, implementing quality assurance frameworks, and developing contingency planning.

Health and Safety

The Trustees take their responsibilities for health and safety seriously. During the year:

- Regular inspections and assessments were undertaken, including fire, legionella, and general health and safety reviews
- Specialist areas, such as the Forge, have been supported by detailed risk assessments and safe systems of work
- Incidents have been reviewed and appropriate actions implemented
- Additional safety measures, including vehicle safety improvements, have been introduced

The Trustees are satisfied that appropriate procedures are in place, with ongoing work to ensure continuous improvement.

One of the major risks facing the charity is a decline in funding following any changes to government policy, with a large proportion of income received coming from the public sector. Following the change to individual funding, the risks faced by the charity in this respect are considered to mitigated by the move to individualised payments and external review of legacy contracts.

In addressing the financial risks associated with the business, the Trustees aim to maintain a strong balance sheet, ensure an appropriate level of reserves is maintained, and adopt a prudent approach to budget planning, including careful consideration of the impact of reduced service user numbers on income.

FUTURE PLANS

Going forward the charity is looking at addressing legacy contracts and potentially creating additional vacancies in the service to make the service financial self sufficient. Further capital expenditure will then be met by fundraising.

The Trustees will also continue to focus on:

- Embedding improvements arising from the quality audit
- Strengthening financial sustainability and income generation
- Developing facilities to support service delivery
- Enhancing governance and Trustee capacity
- Expanding opportunities for service users, including skills and employment pathways

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Northdale is a registered charity and constitutes a limited company, limited by guarantee and is governed by its Memorandum and Articles of Association, an updated version of which was adopted in the year on 23 September 2021.

Governing Body

The charity is governed by the trustees and all trustees are required to be directors of the Company. The trustees must number between 5 and 15. Presently there are 7 trustees as detailed on page 5. The trustees continue to deploy a wide range of skills and experience essential to good governance and the strategic development of the charity.

Recruitment and appointment of new trustees

Trustees are recruited by invitation and then proposed for election at the Annual General Meeting. To prepare trustees for their role an induction pack is provided, and a programme tailored to their knowledge and expertise. This includes a full tour of the facilities and meetings with management. Annually one third of the trustees retire, they may then be re-elected.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational management

The significant role of the trustees is to determine the general policy of the charity and meet every 8 weeks. The Northdale board of trustees accept responsibility of the charity by ensuring that the charity is solvent, well run and act within the charity's stated objects. The primary focus for a Northdale trustee is to guide and direct the strategic direction of the charity. To ensure that the duties of the board of trustees are executed efficiently, the Northdale board of trustees elect three officers: Chair, Vice-Chair and Treasurer. The trustees delegate the day to day management of Northdale to the Centre Manager and his team.

Due to the growing complexity of employment, and Health and Safety law, the charity's trustees have decided to adopt the services of a company called Citation. Citation provides a range of HR and Health and Safety services and provides the charity with comprehensive support and legal advice for a monthly fee.

Key management remuneration

The remuneration of key management personnel is set by the trustees. The policy objective is to provide appropriate incentives to encourage enhanced performance, and to reward key personnel fairly and responsibly for their individual contributions to the charity's success. The remuneration policy is reviewed annually and considers pay and conditions in similar organisations and industry-wide to ensure the charity remains sensitive of broader employment conditions elsewhere.

Related parties

None of the trustees receive remuneration or any other benefits from their work as trustee with the charity.

Any connection between a trustee, member of the senior management team, and a supplier, funder, supporter, organisation working collaboratively with or beneficiary of the charity must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07512291 (England and Wales)

Registered Charity number
1142535

Registered office
Yafforth Road
Northallerton
North Yorkshire
DL7 0LQ

Trustees
C Wilkie
P Norwood
Mrs A Alder
Mrs H M Miers
Mrs C L Turner
D W Hoggett
M R Gildersleeve (appointed 28.3.25)

C Wilkie (trustee during the year) is a custodian trustee with other ex trustees of the freehold property owned by the charity held on behalf of Northdale Horticulture Limited.

Company Secretary
Mrs K Whitten

Auditors
Xeinadin Audit Limited
31 Victoria Road
DARLINGTON
DL1 5SB

Key management personnel
S Cross
LJ Bishoprick
PK Whitten

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
Virgin Money Plc
35 High Row
Darlington
DL3 7QT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Northdale Horticulture Limited (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate information included on the charity's website.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 May 2026 and signed on its behalf by:



C Wilkie - Trustee

Opinion
We have audited the financial statements of Northdale Horticulture Limited (A company limited by guarantee) (the 'charitable company') for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities including fraud are detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management.

We discussed with the Trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charity is subject to laws and regulations that directly affect the financial statements including company law, charity law, financial reporting legislation, pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising safeguarding, environmental, health and safety and employment legislation.

We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charity to commit fraud. Our risk assessment procedures included:
making enquiries of management as to where they considered there was a susceptibility to fraud, their
- knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non compliance with laws and regulations.

We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As required by auditing standards we also identified and addressed the risk of management override controls.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements or assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC and the company's legal advisors;
- Reading the minutes of meeting of those charged with governance.

There are however inherent limitations in our audit procedures as described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence if any.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Limited

Xeinadin Audit Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
31 Victoria Road
DARLINGTON
DL1 5SB

21 May 2026

Northdale Horticulture Limited
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,368	12,885	18,253	83,266
Charitable activities	6				
Sale of goods and services		117,685	-	117,685	156,615
Contractual		905,232	-	905,232	989,318
Letting of non investment property		68,853	-	68,853	68,913
Ancillary		9,882	-	9,882	13,340
Other trading activities	4	-	-	-	3,245
Investment income	5	2,941	-	2,941	2,773
Total		1,109,961	12,885	1,122,846	1,317,470
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	7	100	288	388	17,296
		100	288	388	17,296
Charitable activities	8				
Sale of goods and services		203,119	7,458	210,577	175,524
Contractual		988,036	41,745	1,029,781	1,131,214
Letting of non investment property		180	-	180	45
Ancillary		-	-	-	603
Grants payable		-	1,910	1,910	-
Total		1,191,435	51,401	1,242,836	1,324,682
NET INCOME/(EXPENDITURE)		(81,474)	(38,516)	(119,990)	(7,212)
Transfers between funds	20	55,367	(55,367)	-	-
Net movement in funds		(26,107)	(93,883)	(119,990)	(7,212)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,182,140	135,126	1,317,266	1,324,478
TOTAL FUNDS CARRIED FORWARD		1,156,033	41,243	1,197,276	1,317,266

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Northdale Horticulture Limited
(A company limited by guarantee) (Registered number: 07512291)

Balance Sheet
31 July 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	14	2,015	-	2,015	3,247
Tangible assets	15	876,005	-	876,005	775,020
		878,020	-	878,020	778,267
CURRENT ASSETS					
Stocks	16	36,341	-	36,341	34,710
Debtors	17	42,799	18,418	61,217	247,329
Cash at bank		259,390	22,825	282,215	398,374
		338,530	41,243	379,773	680,413
CREDITORS					
Amounts falling due within one year	18	(60,517)	-	(60,517)	(141,414)
NET CURRENT ASSETS		278,013	41,243	319,256	538,999
TOTAL ASSETS LESS CURRENT LIABILITIES		1,156,033	41,243	1,197,276	1,317,266
NET ASSETS		1,156,033	41,243	1,197,276	1,317,266
FUNDS	20				
Unrestricted funds				1,156,033	1,182,140
Restricted funds				41,243	135,126
TOTAL FUNDS				1,197,276	1,317,266

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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 21 May 2026 and were signed on its behalf by:



C Wilkie - Trustee

The notes form part of these financial statements

Northdale Horticulture Limited
(A company limited by guarantee)

Cash Flow Statement
for the Year Ended 31 July 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	24	59,522	234,259
Net cash provided by operating activities		59,522	234,259
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(2,425)
Purchase of tangible fixed assets		(179,039)	(133,714)
Sale of tangible fixed assets		417	-
Interest received		2,941	2,773
Net cash used in investing activities		(175,681)	(133,366)
Change in cash and cash equivalents in the reporting period		(116,159)	100,893
Cash and cash equivalents at the beginning of the reporting period		398,374	297,481
Cash and cash equivalents at the end of the reporting period		282,215	398,374

The notes form part of these financial statements

1. STATUTORY INFORMATION

Northdale Horticulture Limited is a private charitable company registered in England & Wales. The company is limited by guarantee without share capital, governed by its Articles of Association which were last amended by special resolution on 23 September 2021. The company's registered details can be found on page 5.

2. 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.

Northdale Horticulture Limited meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The principle accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The company was partially exempt for VAT purposes during the year and calculations were performed, the irrecoverable VAT from registration is included in the Statement of Financial Activities.

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 and not less than one year from the date of approval. The Trustees are constantly monitoring the financial position of the charity, in particular with regard to any potential changes to funding and the impact on donations and grant funding of rising inflation and the cost of living crisis.

The charity has no borrowings and it's level of reserves gives assurance that it can withstand any short-term fluctuation in income that might arise from this uncertainty, although the situation is under continual review.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary Income is received by way of donations and grants and is included in full in the Statement of Financial Activities when receivable.

Grants where entitlement is not conditional upon the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised, notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part is only considered probable when the amount can be measured reliably and the charity has been notified of the executor(s) intention to make a distribution.

Donated services and goods are included at the value to the charity where this can be quantified. The value of services provided by unpaid volunteers has not been included in these accounts. Income from donated goods for sale is recognised at point of sale.

Sale of goods and services (including ancilliary) generates incoming resources which are accounted for when earned. Income derived from the provision of goods and services is stated after trade discounts, other sales taxes and excludes value added tax.

continued...

2. ACCOUNTING POLICIES - continued

Income

Contractual income includes provider invoice income, hub provision and self funding income and is recognised when the rights to it are earned.

Letting of non investment property includes letting of part of the property to a third party which undertakes activities which furthers the charity's objectives. Income is recognised in respect to the period in which it relates to.

Investment income being interest on funds held on deposit is included when receivable and the amount can be reliably measured by the charity; this is normally upon notification of interest paid or payable.

Expenditure
Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure excludes value added tax.

Expenditure is classed by activity. The costs of each activity are made up of the total direct costs and support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis of activity levels consistent with the use of the resource.

Expenditure is classified under the following headings:

- Cost of generating funds comprises costs associated with attracting voluntary income where applicable and through fundraising activities including events.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

- Governance and support costs - Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity. Support costs are those necessary for the general running of the charity not directly attributable to the activities of the charity. Governance and support costs have been allocated between the costs of sale of goods and services and contractual on the basis set out in the notes of the financial statements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Significant judgements and estimates
The critical judgements that the directors have made in the process of applying the company's accounting policies that have the most significant effect of the amounts recognised in the statutory financial statements are discussed below.

(i) Assessing indicators of impairment

In assessing whether there have been any indicators of impairment assets, the directors have considered both the external and internal sources. There have been no indicators of impairment during the current financial year.

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) Determining useful economic lives of property, plant & equipment and intangibles

The company depreciates tangible assets over their estimated useful lives. The estimation of useful life of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance.

continued...

2. ACCOUNTING POLICIES - continued

Intangible assets
Intangible assets relates to the purchase of a franchise for Gig Buddies and design costs of new logos which are amortised on a straight line basis over the 5 year term of the project. Amortisation of intangible assets is included in sale of goods sold and contractual activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and Buildings	- 2% - 15% on reducing balance
Biomass boiler	- 5% on cost
Gardening & outside equipment	- 25% on reducing balance
Office, shop furnishings and general equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Woodwork tools	- 25% on reducing balance

All assets are capitalised at cost.

Freehold land is not depreciated.

Freehold property is regularly reviewed for indications of impairment.

Stocks
Raw materials are stated at cost.

Finished goods are stated at the lower of cost and net realisable value. Cost comprises of all direct costs and an appropriate proportion of overheads. Net realisable value represent the estimated selling price.

Debtors
Trade debtors and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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 of similar account.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Within unrestricted funds, the charity may designate certain funds for specific purposes.

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 a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions for liabilities
Liabilities where the amount due is as a result of a constructive obligation are included as provisions for liabilities and charges where it is probable that settlement will be required and the amount can be reasonably quantified.

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.

continued...

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
Rental receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The cost of the defined contribution pension scheme are included with the associated staff costs and proportionally allocated therefore to raising funds, charitable activities, support and governance costs and split accordingly between unrestricted and restricted funds based on the time spent by an employee.

Financial instruments
The company 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.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	6,351	15,345
Grants	12,857	37,921
Legacies	(955)	30,000
	18,253	83,266

Included in donations is £828 (2024: £4,133) for restricted purposes.

Grants received of £12,057 (2024: £37,921) are for restricted purposes.

During the year the charity recognised the balance of entitlements from generous legacies which for 2025 was an overpayment of £955 (2024: £30,000).

The charity benefits greatly from the involvement of its many volunteers, details of which are given the in the Trustees' Annual Report. In accordance with FRS102, the economic contribution of volunteers in not recognised in these financial statements.

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	3,245

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,941	2,773

continued...

6. INCOME FROM CHARITABLE ACTIVITIES

	Sale of goods and services £	Contractual £	Letting of non investment property £
Provider invoice income	-	373,841	-
Hub provision	-	294,627	-
NHS & Self funding	-	90,385	-
Garden nursery sales, contracting and workshop sales	84,609	-	-
Renewable heat incentive	-	-	-
Room and facility hire	-	-	68,853
Sundry income	-	-	-
Breathing Space Activities	18,093	-	-
ABLE (Provider invoice income)	-	146,379	-
Cafe income	14,983	-	-
	117,685	905,232	68,853

	Ancillary £	2025 Total activities £	2024 Total activities £
Provider invoice income	-	373,841	354,430
Hub provision	-	294,627	450,331
NHS & Self funding	-	90,385	64,216
Garden nursery sales, contracting and workshop sales	-	84,609	90,672
Renewable heat incentive	7,314	7,314	7,560
Room and facility hire	-	68,853	68,913
Sundry income	2,568	2,568	5,780
Breathing Space Activities	-	18,093	50,059
ABLE (Provider invoice income)	-	146,379	120,341
Cafe income	-	14,983	15,884
	9,882	1,101,652	1,228,186

7. RAISING DONATIONS AND LEGACIES

	2025 £	2024 £
Staff costs	-	16,020
Fundraising costs	388	1,276
	388	17,296

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	Totals £
Sale of goods and services	179,449	-	31,128	210,577
Contractual	861,957	-	167,824	1,029,781
Letting of non investment property	180	-	-	180
Grants payable	-	1,910	-	1,910
	1,041,586	1,910	198,952	1,242,448

Support costs (which include governance costs) are apportioned between costs of sale of goods and services and contractual according to their utilisation of the resource.

continued...

8. CHARITABLE ACTIVITIES COSTS - continued

This method of apportionment represents a reasonable approximation of the usage of support costs by each activity.

9. GRANTS PAYABLE

	2025	2024
	£	£
Grants payable	1,910	-

The grant was payable to the Pendragon Community Trust from The Anne Baker Fund inline with its objectives.

10. SUPPORT COSTS

	Management	Finance	Human resources
	£	£	£
Sale of goods and services	25,861	443	3,996
Contractual	120,885	2,511	22,645
	146,746	2,954	26,641

	Utilities	Memberships and affiliations	Governance costs	Totals
	£	£	£	£
Sale of goods and services	397	431	-	31,128
Contractual	2,008	2,440	17,335	167,824
	2,405	2,871	17,335	198,952

Included within support costs are wage costs of £34,737 (2024 - £29,730) for restricted fund activities.

2024 support costs have been restated between the support costs categories as detailed below. This has no effect on the SOFA or the classification of the overall support costs between the activities.

Support costs, included in the above, are as follows:

Management

	Sale of goods and services	Contractual	2025 Total activities	2024 Total activities
	£	£	£	£
Wages	23,283	110,483	133,766	119,098
Social security	1,955	8,185	10,140	8,092
Pensions	623	2,217	2,840	2,334
	25,861	120,885	146,746	129,524

Finance

	Sale of goods and services	Contractual	2025 Total activities	2024 Total activities
	£	£	£	£
Bookkeeping	32	181	213	245
Bank charges	401	2,273	2,674	1,686
Other interest	10	57	67	-
	443	2,511	2,954	1,931

continued...

10. SUPPORT COSTS - continued

Human resources

	Sale of goods and services £	Contractual £	2025 Total activities £	2024 Total activities £
Professional fees inc. H R & payroll	3,996	22,645	26,641	17,138

Utilities

	Sale of goods and services £	Contractual £	2025 Total activities £	2024 Total activities £
Other operating leases	92	275	367	407
Light and heat	180	1,020	1,200	1,140
Telephone	57	326	383	399
Postage and stationery	68	387	455	319
	397	2,008	2,405	2,265

Governance costs

	2025 Contractual £	2024 Total activities £
Wages	3,334	1,764
Social security	366	193
Pensions	60	45
Auditors' remuneration	7,725	7,230
Accountancy	5,850	4,434
	17,335	13,666

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	7,725	7,230
Depreciation - owned assets	77,342	64,223
Other operating leases	3,662	4,073
Deficit on disposal of fixed assets	295	267
Branding and Franchises amortisation	1,232	1,232
Auditors' remuneration - non audit services	8,495	6,997
Auditors' remuneration - tax advisory services	785	3,291
Room and facility hire	(68,853)	(68,913)
Rent payable	8,000	8,000

2024 rental income (previously noted as income from operating leases) has been restated to reflect the total of both formal and informal property leases and other rental income The effect of this is the restatement of the income from operating leases for the year ended 31 July 2024 (previously reflecting formal leases only) from £20,000 to £68,913, now disclosed as room and facility hire. This has no effect on the SOFA as this income was already reflected within letting of non-investment property.

Rent payable was previously noted as hire of plant and machinery.

continued...

12. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or benefits were paid to any of the Trustees

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

13. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	779,165	892,209
Social security costs	49,148	54,936
Other pension costs	14,223	16,154
	842,536	963,299

The average monthly number of employees during the year was as follows:

	2025	2024
Centre manager	1	1
Centre and support staff	52	58
	53	59

No employees received emoluments in excess of £60,000.

	2025	2024
Average number of full time staff	13	14
Average number of part time staff	51	45
Average number of full time equivalent	36	39

Wages and salaries includes employee healthcare benefits of £5,483 (2024: £4,915).

The key management personnel of the charity received aggregate employee benefits, including employer's national insurance and pension contributions totalling £118,614 (2024: £106,531).

14. INTANGIBLE FIXED ASSETS

	Branding and Franchises
	£
COST	
At 1 August 2024 and 31 July 2025	6,160
AMORTISATION	
At 1 August 2024	2,913
Charge for year	1,232
At 31 July 2025	4,145
NET BOOK VALUE	
At 31 July 2025	2,015
At 31 July 2024	3,247

continued...

15. TANGIBLE FIXED ASSETS

	Land and Buildings £	Biomass boiler £	Gardening & outside equipment £
COST			
At 1 August 2024	828,278	26,926	25,359
Additions	135,122	-	2,653
Disposals	-	-	-
At 31 July 2025	963,400	26,926	28,012
DEPRECIATION			
At 1 August 2024	135,611	13,461	17,138
Charge for year	47,977	1,346	2,718
Eliminated on disposal	-	-	-
At 31 July 2025	183,588	14,807	19,856
NET BOOK VALUE			
At 31 July 2025	779,812	12,119	8,156
At 31 July 2024	692,667	13,465	8,221

	Office, shop furnishings and general equipment £	Motor vehicles £	Woodwork tools £	Totals £
COST				
At 1 August 2024	100,366	103,628	6,565	1,091,122
Additions	6,264	35,000	-	179,039
Disposals	-	(3,000)	-	(3,000)
At 31 July 2025	106,630	135,628	6,565	1,267,161
DEPRECIATION				
At 1 August 2024	72,283	71,454	6,155	316,102
Charge for year	8,584	16,616	101	77,342
Eliminated on disposal	-	(2,288)	-	(2,288)
At 31 July 2025	80,867	85,782	6,256	391,156
NET BOOK VALUE				
At 31 July 2025	25,763	49,846	309	876,005
At 31 July 2024	28,083	32,174	410	775,020

Included in cost or valuation of land and buildings is freehold land of £83,050 (2024 - £83,050) which is not depreciated.

Included in land and Buildings is leasehold property improvements with a cost of £48,239 (2024: £48,239) and accumulated depreciation of £6,056 (2024: £7,862).

The property is primarily occupied to carry out its own activities and partly let to North Yorkshire Council which undertakes activities that further the charity's objectives. As an apportionment would be impracticable the whole property is classed as a tangible fixed assets.

continued...

16. STOCKS

	2025	2024
	£	£
Raw materials	11,616	11,850
Work-in-progress	352	202
Finished goods	23,244	22,247
Other stocks	1,129	411
	36,341	34,710

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	3,497	5,490
Other debtors	23,886	174,880
Prepayments and accrued income	33,834	66,959
	61,217	247,329

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	15,023	27,768
Social security and other taxes	14,396	16,650
Other creditors	3,648	1,219
Deferred income	7,225	71,311
Accrued expenses	20,225	24,466
	60,517	141,414

Deferred Income reconciliation

	2025	2024
	£	£
Balance brought forward	71,311	54,383
Amount released to the Statement of Financial Activities	(71,311)	(54,383)
Amount deferred in the year	7,225	71,311
Balance carried forward	7,225	71,311

Income is deferred where it is received in advance of the service/provision to which it relates.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	1,226	9,996
Between one and five years	1,626	1,532
	2,852	11,528

Minimum lease payments receivable under non-cancellable operating leases fall receivable as follows:

	2025	2024
	£	£
Within one year	12,000	18,667
Between one and five years	19,000	31,000
	31,000	49,667

continued...

19. LEASING AGREEMENTS - continued

Operating lease income receivable relates to formal leases with North Yorkshire Council and is included within room and facility hire.

20. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	Transfers between funds £	At 31.7.25 £
Unrestricted funds				
General fund	828,532	(81,474)	67,752	814,810
Designated Freehold Property fund	337,839	-	(7,869)	329,970
Designated Other Assets fund	15,769	-	(4,516)	11,253
	1,182,140	(81,474)	55,367	1,156,033
Restricted funds				
The Autism Hub	4,009	(4,009)	-	-
Anne Baker Bursary Fund	8,047	(1,787)	(600)	5,660
Gig Buddies Fund	4,731	(500)	-	4,231
The National Lottery Community Fund	114,604	(42,117)	(44,860)	27,627
Community Buddies	-	2,407	(2,407)	-
Mr Westoe	1,600	(895)	-	705
The National Lottery Community Fund -The Forge	2,135	(800)	-	1,335
The Jack Brunton Charitable Trust	-	1,685	-	1,685
The Liz and Terry Bramall Foundation	-	7,500	(7,500)	-
	135,126	(38,516)	(55,367)	41,243
TOTAL FUNDS	1,317,266	(119,990)	-	1,197,276

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,109,961	(1,191,435)	(81,474)
Restricted funds			
The Autism Hub	-	(4,009)	(4,009)
Anne Baker Bursary Fund	828	(2,615)	(1,787)
Gig Buddies Fund	-	(500)	(500)
The National Lottery Community Fund	-	(42,117)	(42,117)
Community Buddies	2,407	-	2,407
Mr Westoe	-	(895)	(895)
The National Lottery Community Fund -The Forge	-	(800)	(800)
The Jack Brunton Charitable Trust	2,150	(465)	1,685
The Liz and Terry Bramall Foundation	7,500	-	7,500
	12,885	(51,401)	(38,516)
TOTAL FUNDS	1,122,846	(1,242,836)	(119,990)

continued...

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
Unrestricted funds				
General fund	816,589	(17,141)	29,084	828,532
Designated Freehold Property fund	295,050	-	42,789	337,839
Designated Other Assets fund	18,545	-	(2,776)	15,769
	1,130,184	(17,141)	69,097	1,182,140
Restricted funds				
The Autism Hub	8,017	(4,008)	-	4,009
Anne Baker Bursary Fund	7,409	638	-	8,047
Gig Buddies Fund	5,231	(500)	-	4,731
The National Lottery Community Fund	148,205	(25,722)	(7,879)	114,604
Liz and Terry Bramall Foundation	2,099	-	(2,099)	-
The Beatrice Laing Trust	4,000	-	(4,000)	-
Community Buddies	6,933	-	(6,933)	-
The Hiscox Foundation	8,000	-	(8,000)	-
The Hobson Charity Fund	4,400	-	(4,400)	-
Mr Westoe	-	1,600	-	1,600
The National Lottery Community Fund -The Forge	-	13,421	(11,286)	2,135
North Yorkshire Council	-	20,000	(20,000)	-
David Family Foundation	-	2,000	(2,000)	-
David Solomon Charitable Trust	-	500	(500)	-
Tesco Community Grants Programme	-	1,000	(1,000)	-
St Judes Trust	-	1,000	(1,000)	-
	194,294	9,929	(69,097)	135,126
TOTAL FUNDS	1,324,478	(7,212)	-	1,317,266

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,275,416	(1,292,557)	(17,141)
Restricted funds			
The Autism Hub	-	(4,008)	(4,008)
Anne Baker Bursary Fund	1,783	(1,145)	638
Gig Buddies Fund	-	(500)	(500)
The National Lottery Community Fund	-	(25,722)	(25,722)
Mr Westoe	1,600	-	1,600
The National Lottery Community Fund -The Forge	13,421	-	13,421
North Yorkshire Council	20,000	-	20,000
David Family Foundation	2,000	-	2,000
David Solomon Charitable Trust	500	-	500
Tesco Community Grants Programme	1,000	-	1,000
St Judes Trust	1,000	-	1,000
Janet Tebbet	250	(250)	-
Zion United Reformed Church Northallerton	500	(500)	-
	42,054	(32,125)	9,929
TOTAL FUNDS	1,317,470	(1,324,682)	(7,212)

continued...

20. MOVEMENT IN FUNDS - continued

Where a donor specifies that their donation is to fund a particular purchase, the funds are restricted and applied to cover the cost of that purchase.

Designated funds
Funds have been designated by the Trustees for the following purposes;

Freehold Property - this represents the fair value of the site on incorporation and subsequent improvement works, reduced in line with depreciation charged.

Other Equipment - this fund was established to represent fixed assets funded by grants. Each year a transfer takes place to reduce the value of the fund inline with depreciation charged.

Any sale of assets for which national lottery funding has been received should receive board approval first.

Restricted funds
The Autism Hub - a grant was received in a prior year towards costs for the Autism Hub including a proportion of a instructor salary from February 2022 onwards.

Anne Baker Bursary Fund - a fund was set up in the 2018/19 financial year in memory of Anne Baker (a former Trustee) who died in that year. This has been set up to distribute funds to qualifying local good causes on an annual basis and therefore is seen as a long term funding project. Further monies have been received in the year towards this fund, and a small amount of expenditure incurred. Further applications have been made to this fund since the year end.

Gig Buddies Fund - this fund was established to facilitate "one on one" trips to events and concerts for vunerable individuals and is hoped to be a long term funding project. The fund is being utilised to cover the annual licence fees for the franchise.

The National Lottery Community Fund - the programme through RC Yorkshire and Humber Region commenced during 2020/21 and is a 5 year project aiming to:

- improve access to a wide range of events, activities and attractions;
- increase social interaction;
- increase personal choice;
- reduce loneliness;
- increase companionship and peer support;
- increase volunteering opportunities
- increase respite;
- increase employment opportunities with employment of a gig buddies champion.

During the year, further instalments of the grant were drawn and a transfer made to unrestricted and designated funds for allocated expenditure in the period.

Community Buddies - A further grant was received in the year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. This fund has been fully expensed in the year.

Mr Westoe - a restricted donation was received in the previous year for Breathing Space activities. This fund has been partially expensed in the year with the balance of funds carried forward to be utilised in 2025/26.

The National Lottery Community Fund - a grant was awarded in the previous year towards the update of the fabrication and metal workshop known as the Forge. The fund was partially expensed in the previous and further expenditure in the current year with the balance of funds to be utilised in 2025/26.

The Jack Brunton Charitable Trust - a grant was awarded in this year towards Forge training costs. This fund has been partially expensed in the current year with the balance of funds carried forward to be utilised in 2025/26.

The Liz and Terry Bramall Foundation - a grant was awarded in the year towards extending and refurbishing the plant nursery and retail area. The fund has been fully expensed in the year.

continued...

20. MOVEMENT IN FUNDS - continued

Transfers between funds:

Designated funds
Transfers into these funds are in respect of assets purchased from restricted funds. As the restrictions relating to these grants are now met the restricted funds are released and transferred to the unrestricted designated funds.

A transfer out then takes place to unrestricted general fund to match the depreciation charged in respect of these assets. The designated funds equate to the net book value of these assets at the year end. If an asset to which the designation applies is sold, the balance held is transferred to general funds.

Restricted funds
Transfers out of each of these funds arise when the conditions/expenditure have been met/incurred and consequently the restriction released.

21. CAPITAL COMMITMENTS

	2025	2024
	£	£
Contracted but not provided for in the financial statements	-	-

22. OTHER FINANCIAL COMMITMENTS

The company contributes to the personal pension policy of certain employees and operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. At the balance sheet date unpaid contributions of £2,265 (2024: £3,275) were due to the funds and included in creditors.

23. RELATED PARTY DISCLOSURES

During the year the charity was invoiced by one of the trustees (P Norwood) for financial assistance given, which for the year totalled £4,270 (2024: £4,900).

During the year the charity sold a fixed asset to one of the trustees (D Hoggett) for £417 and also made a grant of £1,910 to another charity for which D Hoggett also serves as a trustee.

The above related party transactions were made at open market value.

During the year the charity received a grant of £2,407 from Community Buddies, a charity of which the centre manager is a trustee. (A previous grant of £9,573 was received in the year ended 31 July 2023 and this was not disclosed as a related party transaction in the financial statements).

At the balance sheet date £320 (2024: £350) was included as a creditor in respect of financial assistance from one of the trustees (P Norwood).

24. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(119,990)	(7,212)
Adjustments for:		
Depreciation charges	78,574	65,455
Loss on disposal of fixed assets	295	267
Interest received	(2,941)	(2,773)
Increase in stocks	(1,631)	(6,937)
Decrease in debtors	186,112	167,924
(Decrease)/increase in creditors	(80,897)	17,535
Net cash provided by operations	59,522	234,259

continued...

25. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.24 £	Cash flow £	At 31.7.25 £
Net cash			
Cash at bank	398,374	(116,159)	282,215
	398,374	(116,159)	282,215
Total	398,374	(116,159)	282,215

NORTHDALE HORTICULTURE

England & Wales - Charity number 1142535

Accounts

REGISTERED COMPANY NUMBER: 07512291 (England and Wales)
REGISTERED CHARITY NUMBER: 1142535

Report of the Trustees and

Financial Statements for the Year Ended 31 July 2024

for

Northdale Horticulture Limited
(A company limited by guarantee)

Xeinadin Audit Limited
31 Victoria Road
DARLINGTON
DL1 5SB

Northdale Horticulture Limited
(A company limited by guarantee)

Contents of the Financial Statements
for the Year Ended 31 July 2024

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Report of the Trustees for the Year Ended 31 July 2024

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 31 July 2024. 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 objects set out in the Memorandum and Articles of Association are:

(1) to provide training, eduction and work in horticulture and allied skills and crafts for adults who have learning/physical/mental disabilities by establishing special services at centres in Hambleton and Richmondshire.
(2) to promote and encourage open employment, sheltered employment and continuing education for those individuals who use these services.

In addition the charity has power to do anything which is considered to further its object(s) or is conducive or incidental to doing so.

The aim of the charity is:

- to provide work-based activities, training and work experience for vulnerable adults including those with a mental health problem and/or people with a learning disability.
- to enable and empower all vulnerable adults and adults with a learning disability to achieve their full potential.
- to encourage and promote public awareness of the positive contribution and potential of vulnerable adults and people with a learning disability.
- to enlist the support of the general public through publicity and fundraising.
- to recruit, train and support volunteers to support the on-going work of the charity thereby improving lives, developing confidence and increasing opportunities for all.

Significant activities

To advance the charity's stated objects, the charity has developed a range of work-based activities which are appropriate to the involvement of vulnerable adults. In addition to the provision of work-activities and to progress the wider advancement of opportunities for vulnerable adults, the charity has identified a number of shared values with which to progress the work of the charity.

The main activity of the centre in Hambleton is the operation of a garden nursery and ancillary workshops which generate enterprise activities and goods for sale through the onsite shop and nursery. In addition to this, a day service is operated in Richmondshire offering arts and craft activities and classroom based opportunities.

Public benefit

When planning the activities of the charity and its future development the Trustees have considered the Charity Commission's guidance on public benefit and this they aim to do through:

- expansion of the service to the benefit of current and future beneficiaries.
- integration of the service into the local community.

Social investments

The charity continues to invest in its employees. It ensures that every person is treated fairly within the framework of equal opportunities. The charity does not tolerate sexual, racial, physical or mental harassment of people in the workplace.

Fundraising

Any fundraising activity is undertaken within applicable charity laws and regulations.

Volunteers and employees

Our network of volunteers and employees continues to work enthusiastically to pursue the charity's purpose and goals. Currently there are 10 volunteers who work actively with the beneficiaries to enhance their work place experience and they make a vital contribution towards all our achievements.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A Year of Consolidation

Overview

2023 was a year of significant reorganisation and redevelopment for Northdale, with a range of ambitious projects completed across its facilities. The focus during 2024 was on consolidating these developments and enhancing the charity's long-term resilience, both operationally and financially.

2023 Highlights: Organisational Development

- The construction of a new shop and potting room
- The creation and opening of the new tearoom.
- The development of a new classroom for people with profound and multiple learning disabilities (PMLD).
- The completion of a new sensory room.
- The completion of a new drama room.
- The establishment of a new classroom at the ABLE site.
- The development of an independent living flat at ABLE.

Organisational Priorities for 2024: Consolidation & Resilience

With the major capital developments of 2023 completed, the focus in 2024 was on consolidating these changes and building greater organisational resilience. This work included ensuring effective use of resources, improving infrastructure, and enhancing service delivery.

Development work undertaken in 2024

- The completion of fencing and ramp works associated with the new shop building was completed and a planning application submitted to support the extension of the plant sales area. To support the continuing development of the plant sales area the charity created a new nursery store and wood store within the plant sales area.
- With the support of the shared prosperity fund the charity began the funding application and planning processes required to support and installation of a 21KW solar panel system.
- The charity undertook the development of a new metalworking and fabrication activity space known as 'The Forge.' With support from the National Lottery - Community Fund, the David Solomon Family and the Masons, Northdale has created a fully operational blacksmiths forge with all the associated machinery and equipment.
- The Team at ABLE completed and launched of the new independent Living Space at the ABLE Service in Colburn. The Independent Living Space known as `The Flat @ ABLE' supports vulnerable adults to work on independent living skills.
- Northdale formed a client council at which the work and direction of the charity can be shared and discussed with Northdale's service users. The feedback from the client council is then to be used to inform the charity's direction of travel.
- A dialogue has begun to change the way North Yorkshire Council (NYC) funds the PLC. It is proposed that in future all staff working within the PLC will be directly employed by the local authority. The changes are not expected to take effect until 2025 but will inevitably have an impact on the financial and operational management of the organization.
- The charity began the introduction of virtual reality technology to support client engagement and learning. Eventually the charity would like to develop a virtual reality and information technology work group.
- The charity formed a new media group. The media group focuses on the creation of social media posts and media for the charity's various media outlets.
- Northdale created a Climate Change Strategy that focuses on four main themes being, decreasing carbon emissions, generating our own power, capturing carbon and mitigating the impact of climate change.

The trustees consider that the activities undertaken during the year meet the objectives of the charity. The trustees measure the success of the charity in terms of attendance and enjoyment of its beneficiaries and with the demand for student places remaining strong and operating at over 90% of capacity throughout the year together with the continued support of grant funders, the local community and a team of dedicated staff and enthusiastic volunteers. the trustees consider this has been achieved,

FINANCIAL REVIEW

Financial position

The trustees note that this financial year has generated a small deficit of £7,212, which in year of significant reorganisation and redevelopment with one off associated costs, the trustees are confident the charitable performance is strong. As a result, the charity's unrestricted and restricted funds at the 31 July 2024 stood at £1,182,140 and £135,126 respectively.

The principal funding source continues to be contractual payments received for the provision of day and further education services for vulnerable young adults which comes mainly via the self directed care scheme operated by North Yorkshire Council. Income from student funding increasing from £894,623 in the prior year to £989,318 in the year ended 31 July 2024. Also contributing to the funds is the income generated from work-based activities.

The key financial performance indicator for the charity is the SOFA. Surplus' made continue to be used to reinvest in future developments within the charity.

Reserves policy

The balance held in funds at 31 July 2024 is £1,317,266 of which £135,126 is for restricted purposes and £353,608 held within designated funds. The designated funds were established by the trustees to represent fixed assets funded by grants which were restricted until the conditions were met when the fixed assets were acquired. Each year transfers take place to the unrestricted fund in line with the depreciation policy of the assets to which they relate.

After making allowance for the restricted, designated funds, and functional assets, the charity has unrestricted funds of £403,873 (2023 - £422,334).

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. It's aim previously was to have unrestricted funds not committed or invested in tangible fixed assets which equated to approximately three months of unrestricted expenditure. In light of the continued expansion of the charity and uncertainties arising from the global economic situation, the trustees have taken the decision to maintain levels at a minimum of three months. At this level, the working capital needs of the charity would be met in the event of a significant drop in income.

The target level continues to be maintained and the trustees aim to further build reserves through planned operating surplus as they accept that as the service grows, reserves required to maintain this level will increase.

A summary of the financial results in shown on page 9.

Principal risks and uncertainties

There are many risks facing the charity, and the trustees meet regularly to risk assess the potential challenges throughout the year. We record these on our risk register and create mitigating strategies and action plans to minimise the potential impacts.

One of the major risks facing the charity is a decline in funding following any changes to government policy, with a large proportion of income received coming from the public sector. Following the change in individual funding, the risks faced by the charity in this respect are being mitigated by a progression to individualised payments.

The board are also aware of their susceptibility to reputational risk which may then impact the financial performance of the charity.

We acknowledge the risk that global and social uncertainties continue to impose to our business and have prepared scenarios that evidence that the charity has sufficient liquidity and headroom to deal with business interruption.

Financial and risk management objectives and policies

The charity also has to address the many financial risks associated with business. These it seeks to do by running a strong balance sheet and being prudent as to its budget expectations, including looking at the impact of restrictions on numbers.

Going concern

The Trustees have prepared the accounts on a going concern basis. In making this assumption, the Trustees have considered forecasted budgets of income, expenditure and cashflow over the future period and believe that the charity has sufficient funds to continue its activities.

FUTURE PLANS

The aim going forward is to continue consolidation of changes following major capital developments and building greater organisation resilience to effectively use resources and enhance service delivery.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Northdale is a registered charity and constitutes a limited company, limited by guarantee and is governed by its Memorandum and Articles of Association, an updated version of which was adopted in the year on 23 September 2021.

Governing Body

The charity is governed by the trustees and all trustees are required to be directors of the Company. The trustees must number between 5 and 15. Presently there are 7 trustees as detailed on page 5. The trustees continue to deploy a wide range of skills and experience essential to good governance and the strategic development of the charity.

Recruitment and appointment of new trustees

Trustees are recruited by invitation and then proposed for election at the Annual General Meeting. To prepare trustees for their role an induction pack is provided, and a programme tailored to their knowledge and expertise. This includes a full tour of the facilities and meetings with management. Annually one third of the trustees retire, they may then be re-elected.

Organisational management

The significant role of the trustees is to determine the general policy of the charity and meet every 8 weeks. The Northdale board of trustees accept responsibility of the charity by ensuring that the charity is solvent, well run and act within the charity's stated objects. The primary focus for a Northdale trustee is to guide and direct the strategic direction of the charity. To ensure that the duties of the board of trustees are executed efficiently, the Northdale board of trustees elect three officers: Chair, Vice-Chair and Treasurer. The trustees delegate the day to day management of Northdale to the Centre Manager and his team.

Due to the growing complexity of employment, and Health and Safety law, the charity's trustees have decided to adopt the services of a company called Citation. Citation provides a range of HR and Health and Safety services and provides the charity with comprehensive support and legal advice for a monthly fee.

Key management remuneration

The remuneration of key management personnel is set by the trustees. The policy objective is to provide appropriate incentives to encourage enhanced performance, and to reward key personnel fairly and responsibly for their individual contributions to the charity's success. The remuneration policy is reviewed annually and considers pay and conditions in similar organisations and industry-wide to ensure the charity remains sensitive of broader employment conditions elsewhere.

Related parties

None of the trustees receive remuneration or any other benefits from their work as trustee with the charity.

Any connection between a trustee, member of the senior management team, and a supplier, funder, supporter, organisation working collaboratively with or beneficiary of the charity must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07512291 (England and Wales)

Registered Charity number

1142535

Registered office

Yafforth Road
Northallerton
North Yorkshire
DL7 0LQ

Report of the Trustees
for the Year Ended 31 July 2024

Trustees
C Wilkie
S Towers (resigned 4.11.23)
P Norwood
Mrs A Alder
Mrs H M Miers
Mrs C L Turner
D W Hoggett
M R Gildersleeve (appointed 28.3.25)

C Wilkie (trustee during the year) is a custodian trustee with other ex trustees of the freehold property owned by the charity held on behalf of Northdale Horticulture Limited.

Company Secretary
Mrs K Whitten

Auditors
Xeinadin Audit Limited
31 Victoria Road
DARLINGTON
DL1 5SB

Key management personnel
S Cross
LJ Bishoprick
PK Whitten

Bankers
Virgin Money Plc
35 High Row
Darlington
DL3 7QT

EVENTS SINCE THE END OF THE YEAR
Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Northdale Horticulture Limited (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate information included on the charity's website.

AUDITORS
The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 April 2025 and signed on its behalf by:



C Wilkie - Trustee

Opinion
We have audited the financial statements of Northdale Horticulture Limited (A company limited by guarantee) (the 'charitable company') for the year ended 31 July 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 July 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities including fraud are detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management.

We discussed with the Trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charity is subject to laws and regulations that directly affect the financial statements including company law, charity law, financial reporting legislation, pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising safeguarding, environmental, health and safety and employment legislation.

We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charity to commit fraud. Our risk assessment procedures included:
- enquiry of Trustees and other management minutes; and
- as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected.

We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures, we identified the greatest potential for fraud in the following areas:-

- income recognition and in particular completeness, the risk that income is recognised in the wrong reporting period, or that restricted income is incorrectly recognised within unrestricted income;

As required by auditing standards we also identified and addressed the risk of management override controls.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements or assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC and the company's legal advisors.

There are however inherent limitations in our audit procedures as described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence if any.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Limited

Xeinadin Audit Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
31 Victoria Road
DARLINGTON
DL1 5SB

29 April 2025

Northdale Horticulture Limited
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	41,212	42,054	83,266	371,060
Charitable activities	6				
Sale of goods and services		156,615	-	156,615	96,411
Contractual		989,318	-	989,318	894,623
Letting of non investment property		68,913	-	68,913	64,627
Ancillary		13,340	-	13,340	10,143
Other trading activities	4	3,245	-	3,245	1,263
Investment income	5	2,773	-	2,773	1,788
Total		1,275,416	42,054	1,317,470	1,439,915
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	7	16,151	1,145	17,296	15,982
		16,151	1,145	17,296	15,982
Charitable activities	8				
Sale of goods and services		188,877	1,250	190,127	159,887
Contractual		1,086,881	29,730	1,116,611	1,017,641
Letting of non investment property		45	-	45	-
Ancillary		603	-	603	1,141
Total		1,292,557	32,125	1,324,682	1,194,651
NET INCOME/(EXPENDITURE)		(17,141)	9,929	(7,212)	245,264
Transfers between funds	19	69,097	(69,097)	-	-
Net movement in funds		51,956	(59,168)	(7,212)	245,264
RECONCILIATION OF FUNDS					
Total funds brought forward		1,130,184	194,294	1,324,478	1,079,214
TOTAL FUNDS CARRIED FORWARD		1,182,140	135,126	1,317,266	1,324,478

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Northdale Horticulture Limited
(A company limited by guarantee) (Registered number: 07512291)

Balance Sheet
31 July 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	13	3,247	-	3,247	2,054
Tangible assets	14	775,020	-	775,020	705,796
		778,267	-	778,267	707,850
CURRENT ASSETS					
Stocks	15	34,710	-	34,710	27,773
Debtors	16	189,567	57,762	247,329	415,253
Cash at bank		321,010	77,364	398,374	297,481
		545,287	135,126	680,413	740,507
CREDITORS					
Amounts falling due within one year	17	(141,414)	-	(141,414)	(123,879)
NET CURRENT ASSETS		403,873	135,126	538,999	616,628
TOTAL ASSETS LESS CURRENT LIABILITIES		1,182,140	135,126	1,317,266	1,324,478
NET ASSETS		1,182,140	135,126	1,317,266	1,324,478
FUNDS	19				
Unrestricted funds				1,182,140	1,130,184
Restricted funds				135,126	194,294
TOTAL FUNDS				1,317,266	1,324,478

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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 29 April 2025 and were signed on its behalf by:



C Wilkie - Trustee

The notes form part of these financial statements

Northdale Horticulture Limited
(A company limited by guarantee)

Cash Flow Statement
for the Year Ended 31 July 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	24	234,259	102,751
Interest paid		-	(45)
Net cash provided by operating activities		234,259	102,706
Cash flows from investing activities			
Purchase of intangible fixed assets		(2,425)	-
Purchase of tangible fixed assets		(133,714)	(304,808)
Interest received		2,773	1,788
Net cash used in investing activities		(133,366)	(303,020)
Change in cash and cash equivalents in the reporting period		100,893	(200,314)
Cash and cash equivalents at the beginning of the reporting period		297,481	497,795
Cash and cash equivalents at the end of the reporting period		398,374	297,481

The notes form part of these financial statements

1. STATUTORY INFORMATION

Northdale Horticulture Limited is a charitable company registered in England & Wales. The company is limited by guarantee without share capital, governed by its Articles of Association which were last amended by special resolution on 23 September 2021. The company's registered details can be found on page 5.

2. 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.

Northdale Horticulture Limited meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The principle accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The company was partially exempt for VAT purposes from its registration of VAT on 1 June 2024 and calculations were performed, the irrecoverable VAT from registration is included in the Statement of Financial Activities.

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 and not less than one year from the date of approval. The Trustees are constantly monitoring the financial position of the charity, in particular with regard to any potential changes to funding and the impact on donations and grant funding of rising inflation and the cost of living crisis.

The charity has no borrowings and receives substantial funding from grants and government contracts, of which significant amounts have already been secured for the 2024/25 financial year; it's level of reserves gives assurance that it can withstand any short-term fluctuation in income that might arise from this uncertainty, although the situation is under continual review.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary Income is received by way of donations and grants and is included in full in the Statement of Financial Activities when receivable.

Grants where entitlement is not conditional upon the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants (including government grants), where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and is included in charitable activities. Where a grant has been made but also has attached a time constraint, then the recognition of the income follows the respective time constraint.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised, notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part is only considered probable when the amount can be measured reliably and the charity has been notified of the executor(s) intention to make a distribution.

continued...

2. ACCOUNTING POLICIES - continued

Income
Donated services and facilities are included at the value to the charity where this can quantified. The value of services provided by unpaid volunteers has not been included in these accounts.

Charitable trading activity generates incoming resources which are accounted for when earned. Income derived from the provision of goods and services is stated after trade discounts, other sales taxes and from VAT registration, net of VAT

Contractual income includes provider invoice income, hub provision and self funding income and are recognised in the Statement of Financial Activities when the rights to it are earned.

Investment income being interest on funds held on deposit is included when receivable and the amount can be reliably measured by the charity; this is normally upon notification of interest paid or payable.

Expenditure
Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure incurred prior to VAT registration on 1 June 2024 includes value added tax.

Expenditure is classed by activity. The costs of each activity are made up of the total direct costs and support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis of activity levels consistent with the use of the resource.

Expenditure is classified under the following headings:

- Cost of generating funds comprises costs associated with attracting voluntary income where applicable and through fundraising activities including events.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

- Governance and support costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity. Governance and support costs have been allocated between the costs of sale of goods and services, contractual on the basis set out in the notes of the financial statements.

Significant judgements and estimates
The critical judgements that the directors have made in the process of applying the company's accounting policies that have the most significant effect of the amounts recognised in the statutory financial statements are discussed below.

(i) Assessing indicators of impairment

In assessing whether there have been any indicators of impairment assets, the directors have considered both the external and internal sources. There have been no indicators of impairment during the current financial year.

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) Determining useful economic lives of property, plant & equipment and intangibles

The company depreciates tangible assets over their estimated useful lives. The estimation of useful life of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance.

Intangible assets
Intangible assets relates to the purchase of a franchise for Gig Buddies and design costs of new logos which are amortised on a straight line basis over the 5 year term of the project. Amortisation of intangible assets is included in sale of goods sold and contractual activities.

continued...

2. ACCOUNTING POLICIES - continued

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and Buildings	- 2% - 15% on reducing balance
Biomass boiler	- 5% on cost
Gardening & outside equipment	- 25% on reducing balance
Office, shop furnishings and general equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Woodwork tools	- 25% on reducing balance

All assets are capitalised at cost.

Freehold land is not depreciated.

Freehold property are regularly reviewed for indications of impairment.

Stocks
Stocks are valued the lower of cost and estimated selling price less costs to sell.

Debtors
Trade debtors and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid

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 of similar account.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Within unrestricted funds, the charity may designate certain funds for specific purposes.

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 a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions for liabilities
Liabilities where the amount due is as a result of a constructive obligation are included as provisions for liabilities and charges where it is probable that settlement will be required and the amount can be reasonably quantified.

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.

Rental receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The cost of the defined contribution pension scheme are included with the associated staff costs and proportionally allocated therefore to raising funds, charitable activities, support and governance costs and split accordingly between unrestricted and restricted funds based on the time spent by an employee.

Donated goods
Income from donated goods for sale is recognised at point of sale.

Financial instruments
The company 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.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	15,345	29,808
Grants	37,921	60,252
Legacies	30,000	281,000
	83,266	371,060

Included in donations is £4,133 (2023: £902) for restricted purposes.

During the year the charity recognised entitlements from generous legacies of £30,000 (2023: £281,000).

The charity benefits greatly from the involvement of its many volunteers, details of which are given the in the Trustees' Annual Report. In accordance with FRS102, the economic contribution of volunteers in not recognised in these financial statements.

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	3,245	1,263

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	2,773	1,751
Other interest	-	37
	2,773	1,788

continued...

6. INCOME FROM CHARITABLE ACTIVITIES

	Sale of goods and services £	Contractual £	Letting of non investment property £
Provider invoice income	-	354,430	-
Hub provision	-	450,331	-
NHS & Self funding	-	64,216	-
Garden nursery sales, contracting and workshop sales	90,672	-	-
Renewable heat incentive	-	-	-
Room and facility hire	-	-	68,913
Sundry income	-	-	-
Breathing Space Activities	50,059	-	-
ABLE (Provider invoice income)	-	120,341	-
Cafe income	15,884	-	-
	156,615	989,318	68,913

	Ancillary £	2024 Total activities £	2023 Total activities £
Provider invoice income	-	354,430	307,527
Hub provision	-	450,331	418,412
NHS & Self funding	-	64,216	69,554
Garden nursery sales, contracting and workshop sales	-	90,672	81,146
Renewable heat incentive	7,560	7,560	6,618
Room and facility hire	-	68,913	64,627
Sundry income	5,780	5,780	3,525
Breathing Space Activities	-	50,059	14,586
ABLE (Provider invoice income)	-	120,341	99,130
Cafe income	-	15,884	679
	13,340	1,228,186	1,065,804

7. RAISING DONATIONS AND LEGACIES

	2024 £	2023 £
Staff costs	16,020	15,128
Fundraising costs	1,276	854
	17,296	15,982

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Sale of goods and services	145,806	44,321	190,127
Contractual	995,859	120,752	1,116,611
Letting of non investment property	45	-	45
Ancillary	603	-	603
	1,142,313	165,073	1,307,386

Support costs (which include governance costs) are apportioned between costs of sale of goods and services and contractual according to their utilisation of the resource.

This method of apportionment represents a reasonable approximation of the usage of support costs by each activity.

continued...

9. SUPPORT COSTS

	Management	Finance	Human resources
	£	£	£
Sale of goods and services	102	2,862	40,996
Contractual	305	16,207	90,530
	407	19,069	131,526

	Utilities	Memberships and affiliations	Governance costs	Totals
	£	£	£	£
Sale of goods and services	279	82	-	44,321
Contractual	1,579	467	11,664	120,752
	1,858	549	11,664	165,073

Included within support costs are wage costs of £29,730 (2023 - £29,888) for restricted fund activities.

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	7,230	7,410
Depreciation - owned assets	64,223	42,849
Hire of plant and machinery	8,000	8,000
Other operating leases	4,073	3,677
Deficit on disposal of fixed assets	267	5,330
Branding and Franchises amortisation	1,232	747
Auditors' remuneration - non audit services	6,997	11,462
Auditors' remuneration - tax advisory services	3,291	2,922
Income from operating leases	(20,000)	(33,350)

The income from operating leases has been restated to reflect the existence of an additional formal lease not previously identified. The effect of this is the restatement of the income from operating leases for the year ended 31 July 2023 from £5,000 to £33,350. This has no effect on the SOFA as this income was already reflected within letting of non-investment property.

11. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or benefits were paid to any of the Trustees

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	892,209	801,187
Social security costs	54,936	49,648
Other pension costs	16,154	14,201
	963,299	865,036

continued...

12. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2024	2023
Centre manager	1	1
Centre and support staff	58	53
	59	54

No employees received emoluments in excess of £60,000.

	2024	2023
Average number of full time staff	14	16
Average number of part time staff	45	38
Average number of full time equivalent	39	39

Wages and salaries includes employee healthcare benefits of £4,915 (2023: £4,346).

The key management personnel of the charity received aggregate employee benefits, including employer's national insurance and pension contributions totalling £106,531 (2023: £89,766).

13. INTANGIBLE FIXED ASSETS

	Branding and Franchises £
COST	
At 1 August 2023	3,735
Additions	2,425
At 31 July 2024	6,160
AMORTISATION	
At 1 August 2023	1,681
Charge for year	1,232
At 31 July 2024	2,913
NET BOOK VALUE	
At 31 July 2024	3,247
At 31 July 2023	2,054

continued...

14. TANGIBLE FIXED ASSETS

	Land and Buildings £	Biomass boiler £	Gardening & outside equipment £
COST			
At 1 August 2023	711,029	26,926	25,537
Additions	117,249	-	1,808
Disposals	-	-	(1,986)
At 31 July 2024	828,278	26,926	25,359
DEPRECIATION			
At 1 August 2023	95,695	12,115	16,117
Charge for year	39,916	1,346	2,740
Eliminated on disposal	-	-	(1,719)
At 31 July 2024	135,611	13,461	17,138
NET BOOK VALUE			
At 31 July 2024	692,667	13,465	8,221
At 31 July 2023	615,334	14,811	9,420

	Office, shop furnishings and general equipment £	Motor vehicles £	Woodwork tools £	Totals £
COST				
At 1 August 2023	85,709	103,628	6,565	959,394
Additions	14,657	-	-	133,714
Disposals	-	-	-	(1,986)
At 31 July 2024	100,366	103,628	6,565	1,091,122
DEPRECIATION				
At 1 August 2023	62,925	60,729	6,017	253,598
Charge for year	9,358	10,725	138	64,223
Eliminated on disposal	-	-	-	(1,719)
At 31 July 2024	72,283	71,454	6,155	316,102
NET BOOK VALUE				
At 31 July 2024	28,083	32,174	410	775,020
At 31 July 2023	22,784	42,899	548	705,796

Included in cost or valuation of land and buildings is freehold land of £83,050 (2023 - £83,050) which is not depreciated.

Included in land and Buildings is leasehold property improvements with a cost of £48,239 (2023: £17,512) and accumulated depreciation of £7,862 (2023: £737).

continued...

15. STOCKS

	2024	2023
	£	£
Raw materials	11,850	8,811
Work-in-progress	202	315
Finished goods	22,247	17,827
Other stocks	411	820
	34,710	27,773

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	5,490	9,694
Other debtors	174,880	291,566
Prepayments and accrued income	66,959	113,993
	247,329	415,253

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	27,768	7,025
Social security and other taxes	16,650	15,961
Other creditors	1,219	4,023
Deferred income	71,311	54,383
Accrued expenses	24,466	42,487
	141,414	123,879

Deferred Income reconciliation

	2024	2023
	£	£
Balance brought forward	54,383	49,850
Amount released to the Statement of Financial Activities	(54,383)	(49,850)
Amount deferred in the year	71,311	54,383
Balance carried forward	71,311	54,383

Income is deferred where it is received in advance of the service/provision to which it relates.

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	9,996	11,796
Between one and five years	1,532	11,528
	11,528	23,324

Minimum lease payments receivable under non-cancellable operating leases fall receivable as follows:

	2024	2023
	£	£
Within one year	18,667	12,000
Between one and five years	31,000	43,000
	49,667	55,000

continued...

18. LEASING AGREEMENTS - continued

Operating lease income relates to the rent receivable arising from formal leases with North Yorkshire Council.

19. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
Unrestricted funds				
General fund	816,589	(17,141)	29,084	828,532
Designated Freehold Property fund	295,050	-	42,789	337,839
Designated Other Assets fund	18,545	-	(2,776)	15,769
	1,130,184	(17,141)	69,097	1,182,140
Restricted funds				
The Autism Hub	8,017	(4,008)	-	4,009
Anne Baker Bursary Fund	7,409	638	-	8,047
Gig Buddies Fund	5,231	(500)	-	4,731
The National Lottery Community Fund	148,205	(25,722)	(7,879)	114,604
Liz and Terry Bramall Foundation	2,099	-	(2,099)	-
The Beatrice Laing Trust	4,000	-	(4,000)	-
Community Buddies	6,933	-	(6,933)	-
The Hiscox Foundation	8,000	-	(8,000)	-
The Hobson Charity Fund	4,400	-	(4,400)	-
Mr Westoe	-	1,600	-	1,600
The National Lottery Community Fund -The Forge	-	13,421	(11,286)	2,135
North Yorkshire Council	-	20,000	(20,000)	-
David Family Foundation	-	2,000	(2,000)	-
David Solomon Charitable Trust	-	500	(500)	-
Tesco Community Grants Programme	-	1,000	(1,000)	-
St Judes Trust	-	1,000	(1,000)	-
	194,294	9,929	(69,097)	135,126
TOTAL FUNDS	1,324,478	(7,212)	-	1,317,266

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,275,416	(1,292,557)	(17,141)
Restricted funds			
The Autism Hub	-	(4,008)	(4,008)
Anne Baker Bursary Fund	1,783	(1,145)	638
Gig Buddies Fund	-	(500)	(500)
The National Lottery Community Fund	-	(25,722)	(25,722)
Mr Westoe	1,600	-	1,600
The National Lottery Community Fund -The Forge	13,421	-	13,421
North Yorkshire Council	20,000	-	20,000
David Family Foundation	2,000	-	2,000
David Solomon Charitable Trust	500	-	500
Tesco Community Grants Programme	1,000	-	1,000
St Judes Trust	1,000	-	1,000
Janet Tebbet	250	(250)	-
Zion United Reformed Church Northallerton	500	(500)	-
	42,054	(32,125)	9,929
TOTAL FUNDS	1,317,470	(1,324,682)	(7,212)

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds					
General fund	579,554	-	223,596	13,439	816,589
Designated Freehold Property fund	271,550	-	-	23,500	295,050
Designated Other Assets fund	12,422	-	-	6,123	18,545
	863,526	-	223,596	43,062	1,130,184
Restricted funds					
The Autism Hub	14,702	-	(6,685)	-	8,017
The Hedley Foundation	2,071	-	-	(2,071)	-
Anne Baker Bursary Fund	8,835	-	474	(1,900)	7,409
Gig Buddies Fund	6,231	-	(1,000)	-	5,231
The National Lottery Community Fund	16,521	159,083	(23,205)	(4,194)	148,205
The Charles & Elsie Sykes Trust	2,500	-	-	(2,500)	-
Community Fund	2,699	-	-	(2,699)	-
Baily Thomas Charitable Fund	3,046	-	-	(3,046)	-
Desmond Foundation	-	-	2,000	(2,000)	-
Edward Gostling Foundation	-	-	8,000	(8,000)	-
Liz and Terry Bramall Foundation	-	-	4,400	(2,301)	2,099
The Beatrice Laing Trust	-	-	4,000	-	4,000
Community Buddies	-	-	9,573	(2,640)	6,933
The Hiscox Foundation	-	-	8,000	-	8,000
Bernard Sunley Foundation	-	-	4,000	(4,000)	-
The National Lottery Community Fund - Sensory Room	-	-	7,711	(7,711)	-
The Hobson Charity Fund	-	-	4,400	-	4,400
	56,605	159,083	21,668	(43,062)	194,294
TOTAL FUNDS	920,131	159,083	245,264	-	1,324,478

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,386,929	(1,163,333)	223,596
Restricted funds			
The Autism Hub	-	(6,685)	(6,685)
Anne Baker Bursary Fund	902	(428)	474
Gig Buddies Fund	-	(1,000)	(1,000)
The National Lottery Community Fund	-	(23,205)	(23,205)
Desmond Foundation	2,000	-	2,000
Edward Gostling Foundation	8,000	-	8,000
Liz and Terry Bramall Foundation	4,400	-	4,400
The Beatrice Laing Trust	4,000	-	4,000
Community Buddies	9,573	-	9,573
The Hiscox Foundation	8,000	-	8,000
Bernard Sunley Foundation	4,000	-	4,000
The National Lottery Community Fund - Sensory Room	7,711	-	7,711
The Hobson Charity Fund	4,400	-	4,400
	52,986	(31,318)	21,668
TOTAL FUNDS	1,439,915	(1,194,651)	245,264

Where a donor specifies that their donation is to fund particular purchase, the funds are restricted and applied to cover the cost of that purchase.

Designated funds
Funds have been designated by the Trustees for the following purposes;

Freehold Property - this represents the fair value of the site on incorporation and subsequent improvement works, reduced in line with depreciation charged.

Other Equipment - this fund was established to represent fixed assets funded by grants. Each year a transfer takes place to reduce the value of the fund inline with depreciation charged.

Any sale of assets for which national lottery funding has been received should receive board approval first.

Restricted funds
The Autism Hub - a grant was received in a prior year towards costs for the Autism Hub including a proportion of a instructor salary from February 2022 onwards.

Anne Baker Bursary Fund - a fund was set up in the 2018/19 financial year in memory of Anne Baker (a former Trustee) who died in that year. This has been set up to distribute funds to qualifying local good causes on an annual basis and therefore is seen as a long term funding project. Further monies have been received in the year towards this fund, and a small amount of expenditure incurred. Further applications have been made to this fund since the year end.

Gig Buddies Fund - this fund was established to facilitate "one on one" trips to events and concerts for vunerable individuals and is hoped to be a long term funding project. The fund is being utilised to cover the annual licence fees for the franchise.

The National Lottery Community Fund - the programme through RC Yorkshire and Humber Region commenced during 2020/21 and is a 5 year project aiming to:

- improve access to a wide range of events, activities and attractions;
- increase social interaction;
- increase personal choice;
- reduce loneliness;

continued...

19. MOVEMENT IN FUNDS - continued

- increase companionship and peer support;
- increase volunteering opportunities
- increase respite;
- increase employment opportunities with employment of a gig buddies champion.

During the year, the further instalments of the grant were drawn and a transfer made to unrestricted and designated funds for allocated expenditure in the period.

Liz and Terry Bramall Foundation - a grant received in the prior year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. The fund has been fully expensed in the year.

The Beatrice Laing Trust - a grant was received in the prior year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. The fund has been expensed in the year.

Community Buddies - grants were received in the prior year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. This fund has been fully expensed in the year.

The Hiscox Foundation - a grant received in the prior year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. This fund has been expensed in the year.

The Hobson Charity Fund - a grant was awarded in the prior year towards the construction and fit out of the independent living flat, specifically allocated to the cost of plumbing and electrical work required. This fund has been fully expensed in the year.

Mr Westoe - a restricted donation was given for Breathing Space activities This fund has been carried forward to be utilised in 2024/25.

The National Lottery Community Fund - a grant was awarded in the year towards the update of the fabrication and metal working shop. This fund has been partially expensed in the year with the balance of funds carried forward to be utilised in 2024/25.

North Yorkshire Council (Net Zero Fund Grant) - a grant was awarded in the year towards the installation of solar panels. This fund has been fully expensed in the year.

David Family Foundation - a grant was awarded in the year towards the acquisition of virtual reality equipment which will enable a broader range of sensory experiences. This fund has been fully expensed in the year.

David Soloman Charitable Trust - a grant was awarded in the year towards the update of the fabrication and metal working shop. This fund has been fully expensed in the year.

Tesco Community Grants Programme - a grant was awarded in the year towards the cost of a defibrillator. This fund has been fully expensed in the year.

St Jude's Trust - a grant was received in the year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. The fund has been expensed in the year.

Janet Tebbet - a grant was received in the year towards the purchase of trees and shrubs. The fund has been expensed in full in the year.

Zion United Reformed Church Northallerton - a grant was received in the year towards the hedgerow planting project. The fund has been expensed in full in the year.

Transfers between funds:

Designated funds
Transfers into these funds are in respect of assets purchased from restricted funds. As the restrictions relating to these grants are now met the restricted funds are released and transferred to the unrestricted designated funds.

continued...

19. MOVEMENT IN FUNDS - continued

Transfers between funds: - continued

A transfer out then takes place to unrestricted general fund to match the depreciation charged in respect of these assets. The designated funds equate to the net book value of these assets at the year end. If an asset to which the designation applies is sold, the balance held is transferred to general funds.

Restricted funds
Transfers out of each of these funds arise when the conditions/expenditure have been met/incurred and consequently the restriction released.

20. CAPITAL COMMITMENTS

	2024	2023
	£	£
Contracted but not provided for in the financial statements	-	-

21. OTHER FINANCIAL COMMITMENTS

The company contributes to the personal pension policy of certain employees and operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. At the balance sheet date unpaid contributions of £3,275 (2023: £3,065) were due to the funds and included in creditors.

22. RELATED PARTY DISCLOSURES

During the year the charity was invoiced by one of the trustees (P Norwood) for financial assistance given, which for the year totalled £4,900 (2023: £4,800). At the balance sheet date £nil (2023: £400) was included as a prepayment in respect of financial assistance from one of the trustees (P Norwood).

The above related party transactions were made at open market value.

23. POST BALANCE SHEET EVENTS

On 20 December 2024, following North Yorkshire Council Quality Assurance visit, the council made the decision to suspend Northdale from the Approved Provider list due to weaknesses in documentation procedures. Although this did not restrict Northdale from accepting new private clients and clients from other local authorities, Northdale chose to halt accepting new placements until North Yorkshire Council performance criteria were met.

As part of the process for removal of the suspension, an improvement provider plan has been established. On review in March 2025 it was confirmed that whilst some improvements had been made, not all areas have met the improvements required. However, the trustees are confident that the appropriate documentation to meet the requirements will be in place in the near future.

The trustees do not consider there will be a loss of income generated as a result of the above but are unable to quantify the financial effect of the additional costs of rectifying the suspension.

24. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(7,212)	245,264
Adjustments for:		
Depreciation charges	65,455	43,596
Loss on disposal of fixed assets	267	5,330
Interest received	(2,773)	(1,788)
Interest paid	-	45
Increase in stocks	(6,937)	(2,899)
Decrease/(increase) in debtors	167,924	(193,825)
Increase in creditors	17,535	7,028
Net cash provided by operations	234,259	102,751

continued...

25. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.23 £	Cash flow £	At 31.7.24 £
Net cash			
Cash at bank and in hand	297,481	100,893	398,374
	297,481	100,893	398,374
Total	297,481	100,893	398,374

NORTHDALE HORTICULTURE

England & Wales - Charity number 1142535

Accounts

REGISTERED COMPANY NUMBER: 07512291 (England and Wales)
REGISTERED CHARITY NUMBER: 1142535

Report of the Trustees and

Financial Statements for the Year Ended 31 July 2023

for

Northdale Horticulture Limited
(A company limited by guarantee)

King Hope
Chartered Accountants
Statutory Auditors
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

Northdale Horticulture Limited
(A company limited by guarantee)

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for the Year Ended 31 July 2023

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Report of the Trustees
for the Year Ended 31 July 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 31 July 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 objects set out in the Memorandum and Articles of Association are:

(1) to provide training, eduction and work in horticulture and allied skills and crafts for adults who have learning/physical/mental disabilities by establishing special services at centres in Hambleton and Richmondshire.
(2) to promote and encourage open employment, sheltered employment and continuing education for those individuals who use these services.

In addition the charity has power to do anything which is calculated to further its object(s) or is conducive or incidental to doing so.

The aim of the charity is:

- to provide work-based activities, training and work experience for vulnerable adults including those with a mental health problem and/or people with a learning disability.
- to enable and empower all vulnerable adults and adults with a learning disability to achieve their full potential.
- to encourage and promote public awareness of the positive contribution and potential of vulnerable adults and people with a learning disability.
- to enlist the support of the general public through publicity and fundraising.
- to recruit, train and support volunteers to support the on-going work of the charity thereby improving lives, developing confidence and increasing opportunities for all.

Significant activities

To advance the charity's stated objects, the charity has developed a range of work-based activities which are appropriate to the involvement of vulnerable adults. In addition to the provision of work-activities and to progress the wider advancement of opportunities for vulnerable adults, the charity has identified a number of shared values with which to progress the work of the charity.

The main activity of the centre in Hambleton is the operation of a garden nursery and ancillary workshops which generate enterprise activities and goods for sale through the onsite shop and nursery. In addition to this, a day service is operated in Richmondshire offering arts and craft activities and classroom based opportunities.

Public benefit

When planning the activities of the charity and its future development the Trustees have considered the Charity Commission's guidance on public benefit and this they aim to do through:

- expansion of the service to the benefit of current and future beneficiaries.
- integration of the service into the local community.

Social investments

The charity continues to invest in its employees. It ensures that every person is treated fairly within the framework of equal opportunities. The charity does not tolerate sexual, racial, physical or mental harassment of people in the workplace.

Fundraising

Any fundraising activity is undertaken within applicable charity laws and regulations.

Volunteers and employees

Our network of volunteers and employees continues to work enthusiastically to pursue the charity's purpose and goals. Currently there are 14 volunteers who work actively with the beneficiaries to enhance their work place experience and they make a vital contribution towards all our achievements.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charity has been very fortunate to have been the benficiary of significant legacies some of which will be used to support an ambitious reorganisation of the charity's retail area, classroom spaces and workshops. The planned work is in part a reorganisation of the charity's day activities following the covid pandemic but also an important renewal of the charity's offer to the vulnerable adults the charity exists to serve.

In support of the planned development Northdale has also undertaken a significant fundraising campaign.

In July 2022 planning permission was granted to support the development of the charity's new retail shop and potting room. A condition of the planning permission was that the charity offset any environmental impact by creating an area of wildflower meadow. In September 2022 Northdale commissioned the new timber-built building that would ultimately be used to create the charity's new retail shop and potting room.

The reorganisation and renewal of resources has included the creation of a new building to accommodate a new retail shop and potting room, the creation of a new charity led cafe, drama room and sensory room.

The charity has also commenced during the year significant development work at the charity's ABLE site creating a new classroom for use by the Personalised Learning College (PLC) and a one-bedroom training flat that will be used to promote independent living skills.

Whilst the charity's retail shop and potting room were under construction the charity's new drama room and cafe were also under development with the work being completed on both spaces in the spring of 2023.

Construction of the retail shop and potting room continued throughout the winter and spring of 2022/23 with plumbing and electrical services being installed in the late spring of 2023.

In May of 2023 an 18KW solar panel array was installed on the new building with the expectation that the system would generate 70% of the buildings energy requirements.

The structure of the new building was finally completed and opened for use at the end of June 2023 with the potting room being the first space to be occupied. The retail shop would not be completed until a little later in the year.

In addition to major site works the charity also fundraised for a defibrillator which was funded and installed in March of 2023.

Northdale Day Services

In the Autumn of 2022 Northdale was accepted onto North Yorkshire County Council's new approved provider list. The application process allowed the charity to renegotiate the rates the charity can charge for new clients and created a new opportunity to provide employment skills at an enhanced rate. The charity was also informed that the charity would now be able to charge for up to 5 days absence for non-attendance; previously the charity was not paid for client absence.

Breathing Space

Throughout 2022/23 Breathing Space continued to provide a comprehensive range of evening and weekend social and leisure activities for adults and young people with learning disabilities. In addition to supported trips, Breathing Space also began facilitating a monthly club night for vulnerable adults called Top Banana. Working in conjunction with a local night club, Top Banana offers vulnerable adults the opportunity to meet up with friends and socialize in a mainstream community venue.

The PLC

To support an expansion of the PLC's student numbers, Northdale commenced the creation of a new classroom space within the charity's ABLE service. In total PLC student numbers increased to 35 students, with the provision being supported by 33 staff members.

ABLE

The ABLE day service, based in Colburn (Catterick) continued to attract new referrals throughout 2022/23. In addition to the existing day service, the ABLE service extended the scope of its provision via the creation of a flat to train independent living skills which was completed in 2023/24. The one-bedroom flat will be used to train a wide range of domestic skills such as cooking, cleaning, bed making, financial management and much more.

STRATEGIC REPORT

Achievement and performance

Plans for the future periods

Once the main building work has been completed, Northdale will undergo a period of consolidation. During this period the various new developments will operate and continue to undergo operational change as we find the best way to accommodate and optimise the use of the charity's new resources. The new cafe will open to paying customers for the first time and the charity's staff and clients will learn how to operate a commercial catering outlet. The new plant and retail area will operate for a full year with customer feedback being noted. The training flat will be offered to the local Learning Disability Community with the service refined and adapted to best meet need.

Throughout this period of learning and consolidation Northdale will also refine the charity's response to the ongoing climate emergency. Northdale will seek to reduce the charity's use of fossil fuels, increase the amount of biodiversity present onsite and reduce the charity's carbon footprint. The charity will improve the resilience of all its waste water management systems and will prioritise phasing out the use of peat-based compost and move towards the use of wholly recycled and returnable pots.

Section 172(1) statement

We the trustees consider, both individually and together, that we acted in the way we consider, in good faith, would be likely to promote the success of the charity for the benefit of its beneficiaries in decisions taken during the year ended 31 July 2023.

Our intention is to behave responsibly and ensure that management run the charity in a responsible manner by developing good relationships with main providers to achieve this and therefore deliver a high level of services to beneficiaries. Our plan takes into account the impact of the company's operations on the local community and environment and as such engages in local events where possible.

We continue to develop and maintain strong customer and supplier relationships.

The trustees consider that the activities undertaken during the year meet the objectives of the charity. The trustees measure the success of the charity in terms of attendance and enjoyment of its beneficiaries.

Financial review

Financial position

The trustees note that this financial year has generated a surplus of £245,264 and as a result, the charity's unrestricted and restricted funds at the 31 July 2023 stood at £1,123,741 and £200,737 respectively.

The principal funding source continues to be contractual payments received for the provision of day and further education services for vulnerable young adults. Also contributing to the funds is the income generated from work-based activities.

The key financial performance indicator for the charity is the SOFA. Surplus' made continue to be used to reinvest in future developments within the charity.

Reserves policy

The balance held in funds at 31 July 2023 is £1,324,478 of which £200,737 is for restricted purposes and £302,753 held within designated funds. The designated funds were established by the trustees to represent fixed assets funded by grants which were restricted until the conditions were met when the fixed assets were acquired. Each year transfers take place to the unrestricted fund in line with the depreciation policy of the assets to which they relate.

After making allowance for the restricted, designated funds, and functional assets, the charity has unrestricted funds of £422,334 (2022 - £411,558).

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. It's aim previously was to have unrestricted funds not committed or invested in tangible fixed assets which equated to approximately three months of unrestricted expenditure. In light of the continued expansion of the charity and uncertainties arising from the global economic situation, the trustees have taken the decision to maintain levels at a minimum of three months. At this level, the working capital needs of the charity would be met in the event of a significant drop in income.

The target level continues to be maintained and the trustees aim to further build reserves through planned operating surplus as they accept that as the service grows, reserves required to maintain this level will increase.

A summary of the financial results in shown on page 10.

STRATEGIC REPORT

Financial review

Going concern

The Trustees have prepared the accounts on a going concern basis. In making this assumption, the Trustees have considered forecasted budgets of income, expenditure and cashflow over the future period and believe that the charity has sufficient funds to continue its activities.

Principal risks and uncertainties

There are many risks facing the charity, and the trustees meet regularly to risk assess the potential challenges throughout the year. We record these on our risk register and create mitigating strategies and action plans to minimise the potential impacts.

One of the major risks facing the charity is a decline in funding following any changes to government policy, with a large proportion of income received coming from the public sector. Following the change in individual funding, the risks faced by the charity in this respect are being mitigated by a progression to individualised payments.

The board are also aware of their susceptibility to reputational risk which may then impact the financial performance of the charity.

We acknowledge the risk that global and social uncertainties continue to impose to our business and have prepared scenarios that evidence that the charity has sufficient liquidity and headroom to deal with business interruption.

Financial and risk management objectives and policies

The charity also has to address the many financial risks associated with business. These it seeks to do by running a strong balance sheet and being prudent as to its budget expectations, including looking at the impact of restrictions on numbers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Northdale is a registered charity and constitutes a limited company, limited by guarantee and is governed by its Memorandum and Articles of Association, an updated version of which was adopted in the year on 23 September 2021.

Governing Body

The charity is governed by the trustees and all trustees are required to be directors of the Company. The trustees must number between 5 and 15. Presently there are 7 trustees as detailed on page 5. The trustees continue to deploy a wide range of skills and experience essential to good governance and the strategic development of the charity.

Recruitment and appointment of new trustees

Trustees are recruited by invitation and then proposed for election at the Annual General Meeting. To prepare trustees for their role an induction pack is provided, and a programme tailored to their knowledge and expertise. This includes a full tour of the facilities and meetings with management. Annually one third of the trustees retire, they may then be re-elected.

Organisational management

The significant role of the trustees is to determine the general policy of the charity and meet every 8 weeks. The Northdale board of trustees accept responsibility of the charity by ensuring that the charity is solvent, well run and act within the charity's stated objects. The primary focus for a Northdale trustee is to guide and direct the strategic direction of the charity. To ensure that the duties of the board of trustees are executed efficiently, the Northdale board of trustees elect three officers: Chair, Vice-Chair and Treasurer. The trustees delegate the day to day management of Northdale to the Centre Manager and his team.

Due to the growing complexity of employment, and Health and Safety law, the charity's trustees have decided to adopt the services of a company called Citation. Citation provides a range of HR and Health and Safety services and provides the charity with comprehensive support and legal advice for a monthly fee.

Key management remuneration

The remuneration of key management personnel is set by the trustees. The policy objective is to provide appropriate incentives to encourage enhanced performance, and to reward key personnel fairly and responsibly for their individual contributions to the charity's success. The remuneration policy is reviewed annually and considers pay and conditions in similar organisations and industry-wide to ensure the charity remains sensitive of broader employment conditions elsewhere.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

None of the trustees receive remuneration or any other benefits from their work as trustee with the charity.

Any connection between a trustee, member of the senior management team, and a supplier, funder, supporter, organisation working collaboratively with or beneficiary of the charity must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07512291 (England and Wales)

Registered Charity number

1142535

Registered office

Yafforth Road
Northallerton
North Yorkshire
DL7 0LQ

Trustees

C Wilkie
S Towers (resigned 4.11.23)
P Norwood
Mrs A Alder
Mrs H M Miers
Mrs C L Turner
D W Hoggett

C Wilkie and S Towers (trustees during the year) are custodian trustees with other ex trustees of the freehold property owned by the charity held on behalf of Northdale Horticulture Limited.

Company Secretary

Mrs K Whitten

Auditors

King Hope
Chartered Accountants
Statutory Auditors
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

Centre Manager

S Cross

Bankers

Virgin Money Plc
35 High Row
Darlington
DL3 7QT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Northdale Horticulture Limited (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate information included on the charity's website.

AUDITORS

The auditors, King Hope, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 April 2024 and signed on the board's behalf by:



C Wilkie - Trustee

Opinion
We have audited the financial statements of Northdale Horticulture Limited (A company limited by guarantee) (the 'charitable company') for the year ended 31 July 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 July 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities including fraud are detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management.

We discussed with the Trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charity is subject to laws and regulations that directly affect the financial statements including company law, charity law, financial reporting legislation, pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising safeguarding, environmental, health and safety and employment legislation.

We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charity to commit fraud. Our risk assessment procedures included:
- enquiry of Trustees and other management minutes; and
- as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected.

We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures, we identified the greatest potential for fraud in the following areas:-

- income recognition and in particular completeness, the risk that income is recognised in the wrong reporting period, or that restricted income is incorrectly recognised within unrestricted income;

As required by auditing standards we also identified and addressed the risk of management override controls.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements or assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC and the company's legal advisors.

There are however inherent limitations in our audit procedures as described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence if any.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

King Hope
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

29 April 2024

Northdale Horticulture Limited
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	318,074	52,986	371,060	494,611
Charitable activities	6				
Sale of goods and services		96,411	-	96,411	82,049
Contractual		894,623	-	894,623	764,314
Letting of non investment property		64,627	-	64,627	4,473
Ancillary		10,143	-	10,143	5,968
Other trading activities	4	1,263	-	1,263	2,242
Investment income	5	1,788	-	1,788	717
Other income	7	-	-	-	3,140
Total		1,386,929	52,986	1,439,915	1,357,514
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	8	15,640	342	15,982	14,753
		15,640	342	15,982	14,753
Charitable activities	9				
Sale of goods and services		128,997	30,890	159,887	178,779
Contractual		1,017,555	86	1,017,641	779,862
Ancillary		1,141	-	1,141	707
Total		1,163,333	31,318	1,194,651	974,101
NET INCOME		223,596	21,668	245,264	383,413
Transfers between funds	21	43,062	(43,062)	-	-
Net movement in funds		266,658	(21,394)	245,264	383,413
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		863,526	56,605	920,131	695,801
Prior year adjustment	14	-	159,083	159,083	-
As restated		863,526	215,688	1,079,214	695,801
TOTAL FUNDS CARRIED FORWARD		1,130,184	194,294	1,324,478	1,079,214

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Northdale Horticulture Limited
(A company limited by guarantee) (Registered number: 07512291)

Balance Sheet
31 July 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds as restated £
FIXED ASSETS					
Intangible assets	15	2,054	-	2,054	2,801
Tangible assets	16	705,796	-	705,796	449,167
		707,850	-	707,850	451,968
CURRENT ASSETS					
Stocks	17	27,773	-	27,773	24,874
Debtors	18	310,715	104,538	415,253	221,428
Cash at bank and in hand		207,725	89,756	297,481	497,795
		546,213	194,294	740,507	744,097
CREDITORS					
Amounts falling due within one year	19	(123,879)	-	(123,879)	(116,851)
NET CURRENT ASSETS		422,334	194,294	616,628	627,246
TOTAL ASSETS LESS CURRENT LIABILITIES		1,130,184	194,294	1,324,478	1,079,214
NET ASSETS		1,130,184	194,294	1,324,478	1,079,214
FUNDS	21				
Unrestricted funds				1,130,184	863,526
Restricted funds				194,294	215,688
TOTAL FUNDS				1,324,478	1,079,214

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2024 and were signed on its behalf by:

C Wilkie - Trustee

The notes form part of these financial statements

Northdale Horticulture Limited
(A company limited by guarantee)

Cash Flow Statement
for the Year Ended 31 July 2023

	Notes	2023 £	2022 as restated £
Cash flows from operating activities			
Cash generated from operations	25	102,751	285,619
Interest paid		(45)	(208)
Net cash provided by operating activities		102,706	285,411
Cash flows from investing activities			
Purchase of tangible fixed assets		(304,808)	(94,581)
Sale of tangible fixed assets		-	584
Interest received		1,788	717
Net cash used in investing activities		(303,020)	(93,280)
Cash flows from financing activities			
Loan repayments in year		-	(50,000)
Net cash provided by/(used in) financing activities		-	(50,000)
Change in cash and cash equivalents in the reporting period		(200,314)	142,131
Cash and cash equivalents at the beginning of the reporting period		497,795	355,664
Cash and cash equivalents at the end of the reporting period		297,481	497,795

The notes form part of these financial statements

1. STATUTORY INFORMATION

Northdale Horticulture Limited is a charitable company registered in England & Wales. The company is limited by guarantee without share capital, governed by its Articles of Association which were last amended by special resolution on 23 September 2021. The company's registered details can be found on page 5.

2. 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.

Northdale Horticulture Limited meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The principle accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The company was partially exempt for VAT purposes until its deregistration from VAT on 15 November 2022 and calculations were performed quarterly, the irrecoverable VAT up to deregistration is included in the Statement of Financial Activities.

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 and not less than one year from the date of approval. The Trustees are constantly monitoring the financial position of the charity, in particular with regard to any potential changes to funding and the impact on donations and grant funding of rising inflation and the cost of living crisis.

The charity has no borrowings and receives substantial funding from grants and government contracts, of which significant amounts have already been secured for the 2023/24 financial year; it's level of reserves gives assurance that it can withstand any short-term fluctuation in income that might arise from this uncertainty, although the situation is under continual review.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably. Income received prior to VAT deregistration on 15 November 2022 excludes value added tax.

The following specific policies are applied to particular categories of income:

Voluntary Income is received by way of donations and grants and is included in full in the Statement of Financial Activities when receivable.

Grants where entitlement is not conditional upon the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and is included in charitable activities. Where a grant has been made but also has attached a time constraint, then the recognition of the income follows the respective time constraint.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised, notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part is only considered probable when the amount can be measured reliably and the charity has been notified of the executor(s) intention to make a distribution.

continued...

2. ACCOUNTING POLICIES - continued

Income

Donated services and facilities are included at the value to the charity where this can quantified. The value of services provided by volunteers has not been included in these accounts.

Charitable trading activity generates incoming resources which are accounted for when earned.

Contractual income includes provider invoice income, hub provision and self funding income and are recognised in the Statement of Financial Activities when the rights to it are earned.

Investment income being interest on funds held on deposit is included when receivable and the amount can be reliably measured by the charity; this is normally upon notification of interest paid or payable.

Expenditure
Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Expenditure is classed by activity. The costs of each activity are made up of the total direct costs and support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis of activity levels consistent with the use of the resource.

Expenditure is classified under the following headings:

- Cost of generating funds comprises costs associated with attracting voluntary income where applicable and through fundraising activities including events.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

- Governance and support costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity. Governance and support costs have been allocated between the costs of sale of goods and services, contractual on the basis set out in the notes of the financial statements.

Government grants
Government grants relate to:

i) Interest paid by the government on the Bounce Back loan.

Significant judgements and estimates
The critical judgements that the directors have made in the process of applying the company's accounting policies that have the most significant effect of the amounts recognised in the statutory financial statements are discussed below.

(i) Assessing indicators of impairment

In assessing whether there have been any indicators of impairment assets, the directors have considered both the external and internal sources. There have been no indicators of impairment during the current financial year.

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) Determining useful economic lives of property, plant & equipment and intangibles

The company depreciates tangible assets over their estimated useful lives. The estimation of useful life of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance.

continued...

2. ACCOUNTING POLICIES - continued

Intangible assets
Intangible assets relates to the purchase of a franchise for Gig Buddies and design costs of new logos which are amortised on a straight line basis over the 5 year term of the project. Amortisation of intangible assets is included in sale of goods sold and contractual activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and Buildings	- 2% - 15% on reducing balance
Biomass boiler	- 5% on cost
Gardening & outside equipment	- 25% on reducing balance
Office, shop furnishings and general equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Woodwork tools	- 25% on reducing balance

All assets are capitalised at cost.

Freehold land is not depreciated.

Freehold property are regularly reviewed for indications of impairment.

Stocks
Stocks are valued the lower of cost and estimated selling price less costs to sell.

Debtors
Trade debtors and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid

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 of similar account.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Within unrestricted funds, the charity may designate certain funds for specific purposes.

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 a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions for liabilities
Liabilities where the amount due is as a result of a constructive obligation are included as provisions for liabilities and charges where it is probable that settlement will be required and the amount can be reasonably quantified.

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.

Rental receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

continued...

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The cost of the defined contribution pension scheme are included with the associated staff costs and allocated therefore to raising funds, charitable activities, support and governance costs and charged to unrestricted funds.

Donated goods
Income from donated goods for sale is recognised at point of sale.

Financial instruments
The company 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.

3. DONATIONS AND LEGACIES

	2023	2022 as restated
	£	£
Donations	29,808	10,241
Grants	60,252	234,370
Legacies	281,000	250,000
	371,060	494,611

Included in donations is £902 (2022: £4,328) for restricted purposes. Grants received of £52,084 (2022 restated: £234,370) are for restricted purposes.

During the year the charity recognised entitlement from generous legacies of £281,000 (2022: £250,000), the funds of which are for unrestricted purposes.

The charity benefits greatly from the involvement of its many volunteers, details of which are given the in the Trustees' Annual Report. In accordance with FRS102, the economic contribution of volunteers in not recognised in these financial statements.

4. OTHER TRADING ACTIVITIES

	2023	2022 as restated
	£	£
Fundraising events	1,263	2,242

5. INVESTMENT INCOME

	2023	2022 as restated
	£	£
Deposit account interest	1,751	717
Other interest	37	-
	1,788	717

continued...

6. INCOME FROM CHARITABLE ACTIVITIES

	Sale of goods and services £	Contractual £	Letting of non investment property £
Provider invoice income	-	307,527	-
Hub provision	-	418,412	-
NHS & Self funding	-	69,554	-
Garden nursery sales, contracting and workshop sales	81,146	-	-
Renewable heat incentive	-	-	-
Room and facility hire	-	-	64,627
Sundry income	-	-	-
Breathing Space Activities	14,586	-	-
ABLE (Provider invoice income)	-	99,130	-
Cafe income	679	-	-
	96,411	894,623	64,627

	Ancillary £	2023 Total activities £	2022 as restated Total activities £
Provider invoice income	-	307,527	243,827
Hub provision	-	418,412	449,873
NHS & Self funding	-	69,554	50,836
Garden nursery sales, contracting and workshop sales	-	81,146	66,631
Renewable heat incentive	6,618	6,618	5,940
Room and facility hire	-	64,627	4,473
Sundry income	3,525	3,525	28
Breathing Space Activities	-	14,586	15,418
ABLE (Provider invoice income)	-	99,130	19,778
Cafe income	-	679	-
	10,143	1,065,804	856,804

7. OTHER INCOME

	2023 £	2022 as restated £
Government grants	-	208
Assets received re Able	-	1,500
Transfer of assets from unincorporated charity	-	1,432
	-	3,140

In an earlier year, Northdale amalgamated with another local charity "Breathing Space". The assets of Breathing Space were transferred on to Northdale's balance sheet at the date of amalgamation, with the balance of funds held on account being received in the prior year.

Also the ABLE day service was transferred to Northdale in the prior year and as as part of the transfer received assets to the value of £1,500 from Broadacres.

continued...

8. RAISING DONATIONS AND LEGACIES

	2023	2022 as restated
	£	£
Staff costs	15,128	14,538
Fundraising costs	854	215
	15,982	14,753

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 10)	Totals
	£	£	£
Sale of goods and services	120,625	39,262	159,887
Contractual	912,244	105,397	1,017,641
Ancillary	1,141	-	1,141
	1,034,010	144,659	1,178,669

Support costs (which include governance costs) are apportioned between costs of sale of goods and services and contractual according to their utilisation of the resource.

This method of apportionment represents a reasonable approximation of the usage of support costs by each activity.

10. SUPPORT COSTS

	Management	Finance	Human resources
	£	£	£
Sale of goods and services	92	1,992	36,764
Contractual	276	11,283	72,991
	368	13,275	109,755

	Utilities	Memberships and affiliations	Governance costs	Totals
	£	£	£	£
Sale of goods and services	354	60	-	39,262
Contractual	2,006	340	18,501	105,397
	2,360	400	18,501	144,659

Included within support costs are wage costs of £29,888 (2022 - £6,768) for restricted fund activities.

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022 as restated
	£	£
Auditors' remuneration	7,410	4,950
Depreciation - owned assets	42,849	44,771
Hire of plant and machinery	8,000	1,333
Other operating leases	3,677	3,354
(Deficit)/surplus on disposal of fixed assets	5,330	(7)
Branding and Franchises amortisation	747	747
Auditors' remuneration - non audit services	11,462	8,674
Auditors' remuneration - tax advisory services	2,922	-
Income from operating leases	(5,000)	-

continued...

12. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or benefits were paid to any of the Trustees

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

13. STAFF COSTS

	2023	2022 as restated
	£	£
Wages and salaries	801,187	671,391
Social security costs	49,648	45,075
Other pension costs	14,201	11,021
	865,036	727,487

The average monthly number of employees during the year was as follows:

	2023	2022 as restated
Centre manager	1	1
Centre and support staff	53	46
	54	47

No employees received emoluments in excess of £60,000.

	2023	2022
	No	No
Total employed by head count	68	60

Wages and salaries includes employee healthcare benefits of £4,346 (2022: £3,411).

14. PRIOR YEAR ADJUSTMENT

Following formal notification of a multi year grant award in May 2021, there was significant uncertainty as a result of the impact of the Covid pandemic that the project would proceed and the ability of the organisation, due to factors beyond its control, to meet the terms of the grant. As a result of this, the full grant award was not recognised in the year ended 31 July 2021.

Following the charity's reopening and subsequent return to normal operating post pandemic, it became evident that the charity would be able to undertake the project, for which the grant had been awarded, and the grant should be recognised in full in the year ended 31 July 2022 as a restricted fund.

The accounts have therefore been restated to incorporate the impact of the balance of the grant not realised in full in the prior year. The change has resulted in additional restricted reserves of £159,083.

Summary of prior year accounting impact:

	£
Increase in prepayments and accrued income	146,585
Reduction in deferred income	12,498
	159,083

continued...

15. INTANGIBLE FIXED ASSETS

	Branding and Franchises £
COST	
At 1 August 2022 and 31 July 2023	3,735
AMORTISATION	
At 1 August 2022	934
Charge for year	747
At 31 July 2023	1,681
NET BOOK VALUE	
At 31 July 2023	2,054
At 31 July 2022	2,801

16. TANGIBLE FIXED ASSETS

	Land and Buildings £	Biomass boiler £	Gardening & outside equipment £
COST			
At 1 August 2022	441,466	26,926	18,756
Additions	285,927	-	7,198
Disposals	(16,364)	-	(417)
At 31 July 2023	711,029	26,926	25,537
DEPRECIATION			
At 1 August 2022	90,840	10,769	13,320
Charge for year	16,285	1,346	3,140
Eliminated on disposal	(11,430)	-	(343)
At 31 July 2023	95,695	12,115	16,117
NET BOOK VALUE			
At 31 July 2023	615,334	14,811	9,420
At 31 July 2022	350,626	16,157	5,436

continued...

16. TANGIBLE FIXED ASSETS - continued

	Office, shop furnishings and general equipment £	Motor vehicles £	Woodwork tools £	Totals £
COST				
At 1 August 2022	78,307	101,614	6,565	673,634
Additions	9,519	2,164	-	304,808
Disposals	(2,117)	(150)	-	(19,048)
At 31 July 2023	85,709	103,628	6,565	959,394
DEPRECIATION				
At 1 August 2022	57,131	46,573	5,834	224,467
Charge for year	7,595	14,300	183	42,849
Eliminated on disposal	(1,801)	(144)	-	(13,718)
At 31 July 2023	62,925	60,729	6,017	253,598
NET BOOK VALUE				
At 31 July 2023	22,784	42,899	548	705,796
At 31 July 2022	21,176	55,041	731	449,167

Included in cost or valuation of land and buildings is freehold land of £83,050 (2022 - £83,050) which is not depreciated.

Included in land and Buildings is leasehold property improvements with a cost of £17,904 (2022: £2,238) and accumulated depreciation of £621 (2022: £336).

17. STOCKS

	2023 £	2022 as restated £
Raw materials	8,811	6,291
Work-in-progress	315	791
Finished goods	17,827	16,942
Other stocks	820	850
	27,773	24,874

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 as restated £
Trade debtors	9,694	12,985
Other debtors	291,566	50,272
Prepayments and accrued income	113,993	158,171
	415,253	221,428

continued...

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 as restated
	£	£
Trade creditors	7,025	8,483
Social security and other taxes	15,961	25,609
Other creditors	4,023	5,555
Deferred income	54,383	49,850
Accrued expenses	42,487	27,354
	123,879	116,851

Deferred Income reconciliation

	2023	2022 as restated
	£	£
Balance brought forward	49,850	6,635
Amount released to the Statement of Financial Activities	(49,850)	(6,635)
Amount deferred in the year	54,383	49,850
Balance carried forward	54,383	49,850

20. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022 as restated
	£	£
Within one year	11,796	11,164
Between one and five years	11,528	21,882
	23,324	33,046

Minimum lease payments receivable under non-cancellable operating leases fall receivable as follows:

	2023	2022 as restated
	£	£
Within one year	12,000	-
Between one and five years	43,000	-
	55,000	-

continued...

21. MOVEMENT IN FUNDS

	At 1.8.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds					
General fund	579,554	-	223,596	13,439	816,589
Designated Freehold Property fund	271,550	-	-	23,500	295,050
Designated Other Assets fund	12,422	-	-	6,123	18,545
	863,526	-	223,596	43,062	1,130,184
Restricted funds					
The Autism Hub	14,702	-	(6,685)	-	8,017
The Hedley Foundation	2,071	-	-	(2,071)	-
Anne Baker Bursary Fund	8,835	-	474	(1,900)	7,409
Gig Buddies Fund	6,231	-	(1,000)	-	5,231
The National Lottery Community Fund	16,521	159,083	(23,205)	(4,194)	148,205
The Charles & Elsie Sykes Trust	2,500	-	-	(2,500)	-
Community Fund	2,699	-	-	(2,699)	-
Baily Thomas Charitable Fund	3,046	-	-	(3,046)	-
Desmond Foundation	-	-	2,000	(2,000)	-
Edward Gostling Foundation	-	-	8,000	(8,000)	-
Liz and Terry Bramall Foundation	-	-	4,400	(2,301)	2,099
The Beatrice Laing Trust	-	-	4,000	-	4,000
Community Buddies	-	-	9,573	(2,640)	6,933
The Hiscox Foundation	-	-	8,000	-	8,000
Bernard Sunley Foundation	-	-	4,000	(4,000)	-
The National Lottery Community Fund - Sensory Room	-	-	7,711	(7,711)	-
The Hobson Charity Fund	-	-	4,400	-	4,400
	56,605	159,083	21,668	(43,062)	194,294
TOTAL FUNDS	920,131	159,083	245,264	-	1,324,478

continued...

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,386,929	(1,163,333)	223,596
Restricted funds			
The Autism Hub	-	(6,685)	(6,685)
Anne Baker Bursary Fund	902	(428)	474
Gig Buddies Fund	-	(1,000)	(1,000)
The National Lottery Community Fund	-	(23,205)	(23,205)
Desmond Foundation	2,000	-	2,000
Edward Gostling Foundation	8,000	-	8,000
Liz and Terry Bramall Foundation	4,400	-	4,400
The Beatrice Laing Trust	4,000	-	4,000
Community Buddies	9,573	-	9,573
The Hiscox Foundation	8,000	-	8,000
Bernard Sunley Foundation	4,000	-	4,000
The National Lottery Community Fund - Sensory Room	7,711	-	7,711
The Hobson Charity Fund	4,400	-	4,400
	52,986	(31,318)	21,668
TOTAL FUNDS	1,439,915	(1,194,651)	245,264

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	380,049	172,267	27,238	579,554
Designated Freehold Property fund	272,776	-	(1,226)	271,550
Designated Other Assets fund	13,990	-	(1,568)	12,422
	666,815	172,267	24,444	863,526
Restricted funds				
The Autism Hub	-	14,702	-	14,702
The Hedley Foundation	-	2,071	-	2,071
Walking Group Fund	546	(798)	252	-
Anne Baker Bursary Fund	7,500	1,646	(311)	8,835
Gig Buddies Fund	8,251	(2,020)	-	6,231
Breathing Space	7,988	5	(7,993)	-
The National Lottery Community Fund	4,701	177,888	(6,985)	175,604
The Charles & Elsie Sykes Trust	-	2,500	-	2,500
Community Fund	-	8,873	(6,174)	2,699
Baily Thomas Charitable Fund	-	4,000	(954)	3,046
The Percy Bilton Charity	-	2,279	(2,279)	-
	28,986	211,146	(24,444)	215,688
TOTAL FUNDS	695,801	383,413	-	1,079,214

continued...

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,118,816	(946,549)	172,267
Restricted funds			
The Autism Hub	19,000	(4,298)	14,702
The Hedley Foundation	2,071	-	2,071
Walking Group Fund	-	(798)	(798)
Anne Baker Bursary Fund	1,823	(177)	1,646
Gig Buddies Fund	-	(2,020)	(2,020)
Breathing Space	5	-	5
The National Lottery Community Fund	198,120	(20,232)	177,888
The Charles & Elsie Sykes Trust	2,500	-	2,500
Community Fund	8,900	(27)	8,873
Baily Thomas Charitable Fund	4,000	-	4,000
The Percy Bilton Charity	2,279	-	2,279
	238,698	(27,552)	211,146
TOTAL FUNDS	1,357,514	(974,101)	383,413

Where a donor specifies that their donation is to fund particular purchase, the funds are restricted and applied to cover the cost of that purchase.

Designated funds
Funds have been designated by the Trustees for the following purposes;

Freehold Property - this represents the fair value of the site on incorporation and subsequent improvement works, reduced in line with depreciation charged.

Other Equipment - this fund was established to represent fixed assets funded by grants. Each year a transfer takes place to reduce the value of the fund inline with depreciation charged.

Any sale of assets for which national lottery funding has been received should receive board approval first.

Restricted funds
The Autism Hub - a grant was received in the prior year towards costs for the Autism Hub including a proportion of a instructor salary from February 2022 for a two year period.

The Hedley Foundation - grant received in the prior towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. This fund has been fully expensed in the year.

Anne Baker Bursary Fund - a fund was set up in the 2018/19 financial year in memory of Anne Baker (a former Trustee) who died in that year. This has been set up to distribute funds to qualifying local good causes on an annual basis and therefore is seen as a long term funding project. Further monies have been received in the year towards this fund, and a small amount of expenditure incurred. Further applications have been made to this fund since the year end.

Gig Buddies Fund - this fund was established to facilitate "one on one" trips to events and concerts for vunerable individuals and is hoped to be a long term funding project. The fund is being utilised to cover the annual licence fees for the franchise.

Breathing Space - Breathing Space is a new area of the charity from 2019/20 which does not receive any contractual funding. The restricted funds brought forward have been utilised against the costs of running this service in the prior year.

The National Lottery Community Fund - the programme through RC Yorkshire and Humber Region commenced during 2020/21 and is a 5 year project aiming to:

continued...

21. MOVEMENT IN FUNDS - continued

- improve access to a wide range of events, activities and attractions;
- increase social interaction;
- increase personal choice;
- reduce loneliness;
- increase companionship and peer support;
- increase volunteering opportunities
- increase respite;
- increase employment opportunities with employment of a gig buddies champion.

During the year, the further instalments of the grant were drawn and a transfer made to unrestricted and designated funds for allocated expenditure in the period.

The Charles & Elsie Sykes Trust - a donation was received in the prior year towards creating a space in the proposed flat in which vulnerable adults can learn essentials skill, this donation has been fully expensed during the year.

Baily Thomas Charitable Fund - a grant was received in the prior year towards the new cafe: creation of a new commercial kitchen and servicing area with adaptations to support equal access. This fund has been fully expensed during the year.

The Percy Bilton Charity - funds were received in the prior year towards the purchase of an ADEXA pass-through dishwasher for a supported employment cafe for adults with learning disabilities. The fund was fully expensed in the 2021/22.

Community Fund - a grant was received in the prior year to fund the purchase of a Shepherds Hut and associated costs. The asset was acquired 2021/2022 and the balance of the fund has been expensed in 2022/2023 to fund the purchase of two large wooden benches.

Desmond Foundation - a grant was received in the year towards the new cafe injcluding creation of a new commercial kitchen and upgrading of facilities. The fund was fully expensed in the year.

Bernard Sunley Foundation - a grant was received in the year towards the creation of a new cafe including commercial kitchen. The fund was fully expensed in the year.

The Edward Gostling Foundation - a grant was received in the year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. This fund has been fully expensed in the year.

The Liz and Terry Bramall Foundation - a grant received in the year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. This fund has been partially expensed in the year with the balance of funds carried forward to be utilised in 2023/24.

The Beatrice Laing Trust - a grant was received in the year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. This fund has not been expensed in the year with the funds carried forward to be utilised in 2023/24.

The Hiscox Foundation - a grant received in the year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. This fund has not been expensed in the year with the funds carried forward to be utilised in 2023/24.

The National Lottery Community Fund - Sensory Room - a grant was received in the year towards creating a sensory room for adults with learning disabilities. The fund was fully expensed in the year.

Community Buddies - grants were received in the year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living. This fund has been partially expensed in the year with the balance of funds carried forward to be utilised in 2023/24.

The Hobson Charity Fund - a grant was awarded in the year towards the construction and fit out of the independent living flat, specifically allocated to the cost of plumbing and electrical work required. The funds have been carried forward to be utilised in 2023/24.

continued...

21. MOVEMENT IN FUNDS - continued

Transfers between funds:

Designated funds
Transfers into these funds are in respect of assets purchased from restricted funds. As the restrictions relating to these grants are now met the restricted funds are released and transferred to the unrestricted designated funds.

A transfer out then takes place to unrestricted general fund to match the depreciation charged in respect of these assets. The designated funds equate to the net book value of these assets at the year end. If an asset to which the designation applies is sold, the balance held is transferred to general funds.

Restricted funds
Transfers out of each of these funds arise when the conditions/expenditure have been met/incurred and consequently the restriction released.

22. CAPITAL COMMITMENTS

	2023	2022 as restated
	£	£
Contracted but not provided for in the financial statements	-	-

23. OTHER FINANCIAL COMMITMENTS

The company contributes to the personal pension policy of certain employees and operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. At the balance sheet date unpaid contributions of £3,065 (2022: £2,604) were due to the funds and included in creditors.

24. RELATED PARTY DISCLOSURES

During the year the charity was invoiced by one of the trustees (P Norwood) for financial assistance given, which for the year totalled £4,800 (2022: £3,920). At the balance sheet date £400 (2022: £nil) was included as a prepayment in respect of financial assistance from one of the trustees (P Norwood).

The above related party transactions were made at open market value.

continued...

25. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	245,264	383,413
Adjustments for:		
Depreciation charges	43,596	45,518
Loss/(profit) on disposal of fixed assets	5,330	(7)
Interest received	(1,788)	(717)
Interest paid	45	208
Increase in stocks	(2,899)	(8,304)
Increase in debtors	(193,825)	(192,850)
Increase in creditors	7,028	58,358
Net cash provided by operations	102,751	285,619

26. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.22	Cash flow	At 31.7.23
	£	£	£
Net cash			
Cash at bank and in hand	497,795	(200,314)	297,481
	497,795	(200,314)	297,481
Total	497,795	(200,314)	297,481

NORTHDALE HORTICULTURE

England & Wales - Charity number 1142535

Accounts

REGISTERED COMPANY NUMBER: 07512291 (England and Wales)
REGISTERED CHARITY NUMBER: 1142535

Report of the Trustees and

Financial Statements for the Year Ended 31 July 2022

for

Northdale Horticulture Limited
(A company limited by guarantee)

King Hope
Chartered Accountants
Statutory Auditors
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

Northdale Horticulture Limited
(A company limited by guarantee)

Contents of the Financial Statements
for the Year Ended 31 July 2022

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Balance Sheet	13 to 14
Cash Flow Statement	15
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Report of the Trustees
for the Year Ended 31 July 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 31 July 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 objects set out in the Memorandum and Articles of Association are:

- to provide training, eduction and work in horticulture and allied skills and crafts for adults who have learning/physical/mental disabilities by establishing special services at centres in Hambleton and Richmondshire.
- to promote and encourage open employment, sheltered employment and continuing education for those individuals who use these services.

In addition the charity has power to do anything which is calculated to further its object(s) or is conducive or incidental to doing so.

The aim of the charity is:

- to provide work-based activities, training and work experience for vulnerable adults including those with a mental health problem and/or people with a learning disability.
- to enable and empower all vulnerable adults and adults with a learning disability to achieve their full potential.
- to encourage and promote public awareness of the positive contribution and potential of vulnerable adults and people with a learning disability.
- to enlist the support of the general public through publicity and fundraising.
- to recruit, train and support volunteers to support the on-going work of the charity thereby improving lives, developing confidence and increasing opportunities for all.

Significant activities

To advance the charity's stated objects, the charity has developed a range of work-based activities which are appropriate to the involvement of vulnerable adults. In addition to the provision of work-activities and to progress the wider advancement of opportunities for vulnerable adults, the charity has identified a number of shared values with which to progress the work of the charity.

The main activity of the centre in Hambleton is the operation of a garden nursery and ancillary workshops which generate enterprise activities and goods for sale through the onsite shop and nursery.

Public benefit

When planning the activities of the charity and its future development the Trustees have considered the Charity Commission's guidance on public benefit and this they aim to do through:

- expansion of the service to the benefit of current and future beneficiaries.
- integration of the service into the local community.

Social investments

The charity continues to invest in its employees. It ensures that every person is treated fairly within the framework of equal opportunities. The charity does not tolerate sexual, racial, physical or mental harassment of people in the workplace.

Fund raising

Any fund raising activity is undertaken within applicable charity laws and regulations.

OBJECTIVES AND ACTIVITIES

Volunteers and employees

Our network of volunteers and employees continues to work enthusiastically to pursue the charity's purpose and goals. Currently there are 16 volunteers who work actively with the beneficiaries to enhance their work place experience and they make a vital contribution towards all our achievements.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The impact of the Covid pandemic has been significant and far reaching for the charity with much of 2021/22 given over to various forms of post pandemic recovery of one sort or another. Many of the charities trading activities have returned to pre pandemic levels, however a good number of social restrictions and limits on client movement within the service remained in place until well into the latter part of 2021.

Throughout the pandemic Northdale had been paid on a full attendance basis. With conditions gradually returning to something like normality, Northdale was once again paid on an attendance only basis (July 2021). Fortunately at around this time, client attendance levels were returning to something like pre pandemic levels. Payments for providing home support for those clients who could not attend the service would continue for the foreseeable future.

Negotiations were undertaken with Broadacres Housing Association to discuss the integration of the ABLE day service. ABLE is a small arts and crafts focused service based in Colburn near Catterick. Broadacres were keen to divest themselves of services and activities that were not central to their core business. Discussions continued throughout 2021 with the service transferring to Northdale in June of 2022.

The ABLE service brings with it a small team of highly experienced staff and 21 additional clients. In 2022/23 part of this site will be occupied by students working with the Personal Learning College (PLC), providing the ABLE service with some additional income.

Northdale Day Services

Throughout 2021/22 Northdale has gradually been able to return to something like pre pandemic levels of client occupancy. Clients continued to work in small bubbles of up to six clients, supported by one instructor, with clients limited to membership of one work group.

The charity continues to provide services in Horticulture, Woodwork, Drama, Arts and Crafts, Prefabrication, Mixed Arts and Catering. Although initially required to work in smaller groups, clients have been gradually able to work in more than one group and to reintegrate more widely as the year has gone on.

To accommodate covid restrictions Northdale hosted a series of small Christmas parties attended by a maximum of two groups and which were catered for in-house by the charity's catering group.

To support the provision of day services North Yorkshire County Council opened applications to a new Approved Provider List (APL). The new APL will redefine the terms under which day services will be provided.

Breathing Space

With the reopening of society, the Breathing Space service has gradually been able to return to face-to-face social activities, however, there has been some fall off in attendance due to continuing anxiety about prevailing covid levels.

Breathing Space continued to offer social and leisure trips to vulnerable young people, undertaking further education within the Personal Learning College (PLC). The young people attending The Hub, aged 19-25, plan their own trips and activities, with Breathing Space facilitating the associated venue/activity bookings, transport, and care needs.

In the Autumn of 2021, a new wheelchair accessible minibus was purchased, used primarily by the Breathing Space activity.

In May of 2022 Breathing Space hosted a Top Banana club night. The club night has been designed to be accessible to all and works on a lightly supported drop-in basis.

The PLC

In addition to adult day activities, Northdale continues to work in partnership to host the Northallerton Personalised Learning College (PLC). The college supports 20+ young people with profound and multiple learning disabilities, with adult learning services funding teaching staff and the required teaching space and teaching support staff at Northdale. In 2021/22 the PLC Service continued to expand which required the recruitment of additional staff to support increased student numbers and the expansion of the service into additional space.

The Walking Group

Our popular walking group continues to offer clients monthly walks in and around North Yorkshire. The activity is now funded directly by the charity.

In conclusion 2021/22 has been a year of recovery with the charity and its clients gradually reemerging from the Covid pandemic. Many of the structural changes initially implemented to reopen the service in 2020/21 are still to be unwound. Of these changes, the loss of a communal café/canteen area where clients can freely associate with friends and acquaintances outside of their immediate work group, has been most keenly felt. The proposed changes planned for 2022/23 should go a long way to addressing many of these issues and help reposition the charity so that Northdale is well placed to take advantage of the opportunities presented by the new Approved Provider List and the continuing re-emergence of the local care economy.

Plans for the future periods

As part of a wider reorganisation of Northdale's day services and the need to accommodate the expansion of the Personalised Learning College, Northdale has started planning several room changes.

Proposed to take effect in 2022/23 the changes involve the creation of a new café, a new Drama Studio, a space for young people with profound and Multiple Learning Disabilities, a flat in which to train independent living skills and the building of a new shop and potting room.

The developments will in part be funded by legacy income but will also require an extensive fundraising campaign which was instigated in the latter part of 2022.

Section 172(1) statement

We the trustees consider, both individually and together, that we have acted in the way we consider, in good faith, would be most likely to promote the success of the charity for the benefit of its beneficiaries in decisions taken during the year ended 31 July 2022.

Our intention is to behave responsibly and ensure that management run the charity in a responsible manner by developing good relationships with main providers to achieve this and therefore deliver a high level of services to beneficiaries. Our plan takes into account the impact of the company's operations on the local community and environment and as such engages in local events where possible.

We continue to develop and maintain strong customer and supplier relationships.

The trustees consider that the activities undertaken during the year meet the objectives of the charity. The trustees measure the success of the charity in terms of attendance and enjoyment of its beneficiaries.

Financial review

Financial position

The trustees note that this financial year has generated a surplus of £224,330 and as a result, the charity's unrestricted and restricted funds at the 31 July 2022 stood at £863,526 and £56,605 respectively.

The principal funding source continues to be contractual payments received for the provision of day and further education services for vulnerable young adults. Also contributing to the funds is the income generated from work-based activities.

The key financial performance indicator for the charity is the SOFA. Surplus' made continue to be used to reinvest in future developments within the charity.

STRATEGIC REPORT

Financial review

Reserves policy

The balance held in funds at 31 July 2022 is £920,131 of which £56,605 is for restricted purposes and £283,972 held within designated funds. The designated funds were established by the trustees to represent fixed assets funded by grants which were restricted until the conditions were met when the fixed assets were acquired. Each year transfers take place to the unrestricted fund in line with the depreciation policy of the assets to which they relate.

After making allowance for the restricted, designated funds, and functional assets, the charity has unrestricted funds of £411,558 (2021 - £263,333).

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. It's aim previously was to have unrestricted funds not committed or invested in tangible fixed assets which equated to approximately three months of unrestricted expenditure. In light of the continued expansion of the charity and uncertainties arising from the global economic situation, the trustees have taken the decision to maintain levels at six months. At this level, the working capital needs of the charity would be met in the event of a significant drop in income.

The target level continues to be maintained and the trustees aim to further build reserves through planned operating surplus as they accept that as the service grows, reserves required to maintain this level will increase.

In addition to the on-going working capital, the charity received a generous legacy in the year of £200,000 with an additional £50,000 receivable post year end. The receipt of the legacy for unrestricted purposes has enabled the trustees to progress with planned site developments which will commence in the following year.

A summary of the financial results in shown on page 12.

Principal risks and uncertainties

There are many risks facing the charity, and the trustees meet regularly to risk assess the potential challenges throughout the year. We record these on our risk register and create mitigating strategies and action plans to minimise the potential impacts.

One of the major risks facing the charity is a decline in funding following any changes to government policy, with a large proportion of income received coming from the public sector. Following the change in individual funding, the risks faced by the charity in this respect are being mitigated by a progression to individualised payments.

The board are also aware of their susceptibility to reputational risk which may then impact the financial performance of the charity.

We acknowledge the risk that global and social uncertainties continue to impose to our business and have prepared scenarios that evidence that the charity has sufficient liquidity and headroom to deal with business interruption.

Financial and risk management objectives and policies

The charity also has to address the many financial risks associated with business. These it seeks to do by running a strong balance sheet and being prudent as to its budget expectations, including looking at the impact of restrictions on numbers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Northdale is a registered charity and constitutes a limited company, limited by guarantee and is governed by its Memorandum and Articles of Association, an updated version of which was adopted in the year on 23 September 2021.

Governing Body

The charity is governed by the trustees and all trustees are required to be directors of the Company. The trustees must number between 5 and 15. Presently there are 7 trustees as detailed on page 5. The trustees continue to deploy a wide range of skills and experience essential to good governance and the strategic development of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are recruited by invitation and then proposed for election at the Annual General Meeting. To prepare trustees for their role an induction pack is provided, and a programme tailored to their knowledge and expertise. This includes a full tour of the facilities and meetings with management. Annually one third of the trustees retire, they may then be re-elected.

Organisational management

The significant role of the trustees is to determine the general policy of the charity and meet every 8 weeks. The Northdale board of trustees accept responsibility of the charity by ensuring that the charity is solvent, well run and act within the charity's stated objects. The primary focus for a Northdale trustee is to guide and direct the strategic direction of the charity. To ensure that the duties of the board of trustees are executed efficiently, the Northdale board of trustees elect three officers: Chair, Vice-Chair and Treasurer. The trustees delegate the day to day management of Northdale to the Centre Manager and his team.

Due to the growing complexity of employment, and Health and Safety law, the charity's trustees have decided to adopt the services of a company called Citation. Citation provides a range of HR and Health and Safety services and provides the charity with comprehensive support and legal advice for a monthly fee.

Key management remuneration

The remuneration of key management personnel is set by the trustees. The policy objective is to provide appropriate incentives to encourage enhanced performance, and to reward key personnel fairly and responsibly for their individual contributions to the charity's success. The remuneration policy is reviewed annually and considers pay and conditions in similar organisations and industry-wide to ensure the charity remains sensitive of broader employment conditions elsewhere.

Related parties

None of the trustees receive remuneration or any other benefits from their work as trustee with the charity.

Any connection between a trustee, member of the senior management team, and a supplier, funder, supporter, organisation working collaboratively with or beneficiary of the charity must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07512291 (England and Wales)

Registered Charity number

1142535

Registered office

Yafforth Road
Northallerton
North Yorkshire
DL7 0LQ

Trustees

C Wilkie
S Towers
P Norwood
Mrs A Alder
Mrs H M Miers
Mrs C L Turner
D W Hoggett

C Wilkie and S Towers (current trustees) are custodian trustees with other ex trustees of the freehold property owned by the charity held on behalf of Northdale Horticulture Limited.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
Mrs K Whitten

Auditors
King Hope
Chartered Accountants
Statutory Auditors
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

Centre Manager
S Cross

Bankers
Virgin Money Plc
35 High Row
Darlington
DL3 7QT

CAF Bank Ltd
25 Kings Hill Avenue
Kings West Malling
Kent
ME19 4JQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Northdale Horticulture Limited (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

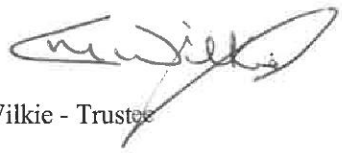
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
The trustees are responsible for the maintenance and integrity of the corporate information included on the charity's website.

AUDITORS
The auditors, King Hope, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25 July 2023 and signed on the board's behalf by:



C Wilkie - Trustee

Qualified Opinion

We have audited the financial statements of Northdale Horticulture Limited (A company limited by guarantee) (the 'charitable company') for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the effects of the matter described in the basis for qualified opinion section of our report, the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 July 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for qualified opinion

As this was the first year an audit was undertaken, we have been unable to carry out auditing procedures necessary to obtain adequate assurance regarding the opening balances and comparative figures because the financial statements for the year ended 31 July 2021 were unaudited. Any adjustments to the opening balances and comparative figures would have a consequential effect on the results for the year. In addition, the amounts shown as corresponding amounts for the year ended 31 July 2021 may not be comparable with the figures for the current year.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities including fraud is detailed below:

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charitable company to commit fraud. Our risk assessment procedures included:

- enquiry of Trustees and review of other management minutes; and
- as to where they considered there was a susceptibility to fraudulent activity, their knowledge of any actual or suspected fraud.

We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures, we identified the greatest potential for fraud in the following areas:-

- income recognition and in particular completeness, the risk that income is recognised in the wrong reporting period, or that restricted income is incorrectly recognised within unrestricted income;

As required by auditing standards we also identified and addressed the risk of management override of controls.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- tested the recognition of income and in particular that it was recognised in the correct period and any restrictions recognised;
- assessed whether judgements or assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC and the company's legal advisors.

There are however inherent limitations in our audit procedures as described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence if any.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



King Hope
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

25 July 2023

Northdale Horticulture Limited
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	255,913	79,615	335,528	68,472
Charitable activities	6				
Sale of goods and services		82,049	-	82,049	51,252
Contractual		764,314	-	764,314	635,035
Letting of non investment property		4,473	-	4,473	2,279
Ancillary		5,968	-	5,968	6,306
Other trading activities	4	2,242	-	2,242	-
Investment income	5	717	-	717	258
Other income	7	3,140	-	3,140	92,384
Total		1,118,816	79,615	1,198,431	855,986
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	8	14,753	-	14,753	12,607
		14,753	-	14,753	12,607
Charitable activities	9				
Sale of goods and services		151,227	27,552	178,779	185,640
Contractual		779,862	-	779,862	592,820
Ancillary		707	-	707	73
Total		946,549	27,552	974,101	791,140
NET INCOME		172,267	52,063	224,330	64,846
Transfers between funds	22	24,444	(24,444)	-	-
Net movement in funds		196,711	27,619	224,330	64,846
RECONCILIATION OF FUNDS					
Total funds brought forward		666,815	28,986	695,801	630,955
TOTAL FUNDS CARRIED FORWARD		863,526	56,605	920,131	695,801

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Balance Sheet
31 July 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Intangible assets	14	2,801	-	2,801	3,548
Tangible assets	15	449,167	-	449,167	399,934
		451,968	-	451,968	403,482
CURRENT ASSETS					
Stocks	16	24,874	-	24,874	16,570
Debtors	17	74,843	-	74,843	28,578
Cash at bank and in hand		428,693	69,102	497,795	355,664
		528,410	69,102	597,512	400,812
CREDITORS					
Amounts falling due within one year	18	(116,852)	(12,497)	(129,349)	(65,993)
NET CURRENT ASSETS		411,558	56,605	468,163	334,819
TOTAL ASSETS LESS CURRENT LIABILITIES		863,526	56,605	920,131	738,301
CREDITORS					
Amounts falling due after more than one year	19	-	-	-	(42,500)
NET ASSETS		863,526	56,605	920,131	695,801
FUNDS	22				
Unrestricted funds				863,526	666,815
Restricted funds				56,605	28,986
TOTAL FUNDS				920,131	695,801

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2022

The financial statements were approved by the Board of Trustees and authorised for issue on 25 July 2023 and were signed on its behalf by:



C Wilkie - Trustee

Northdale Horticulture Limited
(A company limited by guarantee)

Cash Flow Statement
for the Year Ended 31 July 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	26	285,411	132,307
Interest paid		-	(79)
Net cash provided by operating activities		285,411	132,228
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(3,735)
Purchase of tangible fixed assets		(94,581)	(41,012)
Sale of tangible fixed assets		584	333
Interest received		717	258
Net cash used in investing activities		(93,280)	(44,156)
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		(50,000)	-
Net cash (used in)/provided by financing activities		(50,000)	50,000
Change in cash and cash equivalents in the reporting period		142,131	138,072
Cash and cash equivalents at the beginning of the reporting period		355,664	217,592
Cash and cash equivalents at the end of the reporting period		497,795	355,664

The notes form part of these financial statements

1. STATUTORY INFORMATION

Northdale Horticulture Limited is a charitable company registered in England & Wales. The company is limited by guarantee without share capital, governed by its Articles of Association which were last amended by special resolution on 23 September 2021. The company's registered details can be found on page 5.

2. 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.

Northdale Horticulture Limited meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The principle accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The company is partially exempt for VAT purposes and calculations are performed quarterly, the irrecoverable VAT is included in the Statement of Financial Activities.

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 and not less than one year from the date of approval. The Trustees are constantly monitoring the financial position of the charity, in particular with regard to any potential changes to funding and the impact on donations on rising inflation and the cost of living crisis. The charity has no borrowings and receives substantial funding from grants and government contracts, of which significant amounts have already been secured for the 2022/23 financial year; it's level of reserves gives assurance that it can withstand any short-term fluctuation in income that might arise from this uncertainty, although the situation is under continual review.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably and stated net of value added tax.
The following specific policies are applied to particular categories of income:

Voluntary Income is received by donations and grants and is included in full in the Statement of Financial Activities when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and is included in charitable activities. Where a grant has been made but also has attached a time constraint, then the recognition of the income follows the respective time constraint.

continued...

2. ACCOUNTING POLICIES - continued

Income
For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been fianalised, notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part is only considered probable when the amount can be measured reliably and the charity has been notified of the executor(s) intention to make a distribution.

Charitable trading activity generates incoming resources which are accounted for when earned.

Contractual income includes provider invoice income, hub provision and self funding income and are recognised in the Statement of Financial Activities when the rights to it are earned.

Investment income being interest on funds held on deposit is included when receivable and the amount can be reliably measured by the charity; this is normally upon notification of interest paid or payable.

Expenditure
Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Expenditure is classed by activity. The costs of each activity are made up of the total direct costs and support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis of activity levels consistent with the use of the resource.

Expenditure is classified under the following headings:

- Cost of generating funds comprises costs associated with attracting voluntary income where applicable and through fundraising activities including events.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

- Governance and support costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity. Governance and support costs have been allocated between the costs of sale of goods and services, contractual on the basis set out in the notes of the financial statements.

Government grants
Government grants relate to:

i) Income accrued under the Coronavirus Job Retention Scheme recognised over the period for which the employee is furloughed.
ii) Interest paid by the government on the Bounce Back loan.

Volunteers
The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in the trustees report.

continued...

2. ACCOUNTING POLICIES - continued

Significant judgements and estimates
The critical judgements that the directors have made in the process of applying the company's accounting policies that have the most significant effect of the amounts recognised in the statutory financial statements are discussed below.

(i) Assessing indicators of impairment

In assessing whether there have been any indicators of impairment assets, the directors have considered both the external and internal sources. There have been no indicators of impairment during the current financial year.

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) Determining useful economic lives of property, plant & equipment and intangibles

The company depreciates tangible assets over their estimated useful lives. The estimation of useful life of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance.

Intangible assets
Intangible assets relates to the purchase of a franchise for Gig Buddies and design costs of new logos which are amortised on a straight line basis over the 5 year term of the project. Amortisation of intangible assets is included in sale of goods sold and contractual activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% - 15% on reducing balance
Biomass boiler	- 5% on cost
Gardening & outside equipment	- 25% on reducing balance
Office, shop furnishings and general equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Woodwork tools	- 25% on reducing balance

All assets are capitalised at cost.

Freehold land is not depreciated.

Freehold property are regularly reviewed for indications of impairment.

Stocks
Stocks are valued the lower of cost and estimated selling price less costs to sell.

Debtors
Trade debtors and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid

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 of similar account.

continued...

2. ACCOUNTING POLICIES - continued

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Within unrestricted funds, the charity may designate certain funds for specific purposes.

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 a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions for liabilities
Liabilities where the amount due is as a result of a constructive obligation are included as provisions for liabilities and charges where it is probable that settlement will be required and the amount can be reasonably quantified.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The cost of the defined contribution pension scheme are included with the associated staff costs and allocated therefore to raising funds, charitable activities, support and governance costs and charged to unrestricted funds.

Donated goods
Income from donated goods for sale is recognised at point of sale.

Financial instruments
The company 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.

continued...

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	10,241	8,999
Grants	75,287	59,473
Legacies	250,000	-
	335,528	68,472

Included in donations is £4,328 (2021: £747) for restricted purposes. Grants received of £75,287 (2021: £59,473) are for restricted purposes.

During the year the charity was notified of a distribution from a generous legacy of £250,000, of which £200,000 was received in the year, the funds of which are for unrestricted purposes.

The charity benefits greatly from the involvement of its many volunteers, details of which are given the in the Trustees' Annual Report. In accordance with FRS102, the economic contribution of volunteers in not recognised in these financial statements.

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	2,242	-

5. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	717	258

6. INCOME FROM CHARITABLE ACTIVITIES

	Sale of goods and services	Contractual	Letting of non investment property
	£	£	£
Provider invoice income	-	243,827	-
Hub provision	-	449,873	-
NHS & Self funding	-	50,836	-
Garden nursery sales, contracting and workshop sales	66,631	-	-
Renewable heat incentive	-	-	-
Room and facility hire	-	-	4,473
Sundry income	-	-	-
Breathing Space Activities	15,418	-	-
ABLE (Provider invoice income)	-	19,778	-
	82,049	764,314	4,473

continued...

6. INCOME FROM CHARITABLE ACTIVITIES - continued

	Ancillary £	2022 Total activities £	2021 Total activities £
Provider invoice income	-	243,827	289,075
Hub provision	-	449,873	325,210
NHS & Self funding	-	50,836	20,750
Garden nursery sales, contracting and workshop sales	-	66,631	51,252
Renewable heat incentive	5,940	5,940	6,030
Room and facility hire	-	4,473	2,279
Sundry income	28	28	276
Breathing Space Activities	-	15,418	-
ABLE (Provider invoice income)	-	19,778	-
	5,968	856,804	694,872

7. OTHER INCOME

	2022 £	2021 £
Minibus hire income	-	(3,871)
Government grants	208	96,255
Assets received re Able	1,500	-
Transfer of assets from unincorporated charity	1,432	-
	3,140	92,384

In an earlier year, Northdale amalgamated with another local charity "Breathing Space". The assets of Breathing Space were transferred on to Northdale's balance sheet at the date of amalgamation, with the balance of funds held on account being received in the current year.

During the year, the ABLE day service was transferred to Northdale and as as part of the transfer received assets to the value of £1,500 from Broadacres.

8. RAISING DONATIONS AND LEGACIES

	2022 £	2021 £
Staff costs	14,538	12,587
Fundraising costs	215	20
	14,753	12,607

continued...

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 10)	Totals
	£	£	£
Sale of goods and services	137,815	40,964	178,779
Contractual	699,290	80,572	779,862
Ancillary	707	-	707
	837,812	121,536	959,348

Support costs (which include governance costs) are apportioned between costs of sale of goods and services and contractual according to their utilisation of the resource.

This method of apportionment represents a reasonable approximation of the usage of support costs by each activity.

10. SUPPORT COSTS

	Management	Finance	Human resources
	£	£	£
Sale of goods and services	38,142	449	1,835
Contractual	62,696	185	5,504
Governance	-	-	-
	100,838	634	7,339

	Utilities	Memberships and affiliations	Governance costs	Totals
	£	£	£	£
Sale of goods and services	353	185	-	40,964
Contractual	1,063	554	-	70,002
Governance	-	-	10,570	10,570
	1,416	739	10,570	121,536

Included within support costs are wage costs of £6,768 (2021 - Nil) for restricted fund activities.

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	4,950	-
Depreciation - owned assets	44,771	30,911
Hire of plant and machinery	1,333	-
Other operating leases	3,354	2,101
Surplus/(deficit) on disposal of fixed assets	(7)	1,354
Branding and Franchises amortisation	747	187
Auditors' remuneration - non audit services	8,674	10,165

continued...

12. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or benefits were paid to any of the Trustees

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

13. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	673,999	554,869
Social security costs	42,467	29,348
Other pension costs	11,021	9,117
	727,487	593,334

The average monthly number of employees during the year was as follows:

	2022	2021
Centre manager	1	1
Centre and support staff	46	44
	47	45

No employees received emoluments in excess of £60,000.

	2022	2021
	No	No
Total employed by head count	60	46

Wages and salaries includes employee healthcare benefits of £3,411 (2021: £2,999).

14. INTANGIBLE FIXED ASSETS

	Branding and Franchises
	£
COST	
At 1 August 2021 and 31 July 2022	3,735
AMORTISATION	
At 1 August 2021	187
Charge for year	747
At 31 July 2022	934
NET BOOK VALUE	
At 31 July 2022	2,801
At 31 July 2021	3,548

continued...

15. TANGIBLE FIXED ASSETS

	Freehold property £	Biomass boiler £	Gardening & outside equipment £
COST			
At 1 August 2021	402,308	26,926	18,178
Additions	39,158	-	578
Disposals	-	-	-
At 31 July 2022	441,466	26,926	18,756
DEPRECIATION			
At 1 August 2021	74,875	9,423	10,195
Charge for year	15,965	1,346	1,812
Eliminated on disposal	-	-	-
Reclassification/transfer	-	-	1,313
At 31 July 2022	90,840	10,769	13,320
NET BOOK VALUE			
At 31 July 2022	350,626	16,157	5,436
At 31 July 2021	327,433	17,503	7,983

	Office, shop furnishings and general equipment £	Motor vehicles £	Woodwork tools £	Totals £
COST				
At 1 August 2021	69,203	67,353	6,565	590,533
Additions	9,104	45,741	-	94,581
Disposals	-	(11,480)	-	(11,480)
At 31 July 2022	78,307	101,614	6,565	673,634
DEPRECIATION				
At 1 August 2021	50,073	40,442	5,591	190,599
Charge for year	7,058	18,347	243	44,771
Eliminated on disposal	-	(10,903)	-	(10,903)
Reclassification/transfer	-	(1,313)	-	-
At 31 July 2022	57,131	46,573	5,834	224,467
NET BOOK VALUE				
At 31 July 2022	21,176	55,041	731	449,167
At 31 July 2021	19,130	26,911	974	399,934

Included in cost or valuation of land and buildings is freehold land of £83,050 (2021 - £83,050) which is not depreciated.

continued...

16. STOCKS

	2022	2021
	£	£
Raw materials	6,291	931
Work-in-progress	791	270
Finished goods	16,942	14,999
Other stocks	850	370
	24,874	16,570

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	12,985	4,058
Other debtors	50,272	1,822
Prepayments and accrued income	11,586	22,698
	74,843	28,578

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 20)	-	7,500
Trade creditors	8,483	3,361
Social security and other taxes	25,609	17,009
Other creditors	5,555	2,236
Deferred income	62,348	6,635
Accrued expenses	27,354	29,252
	129,349	65,993

Deferred Income reconciliation

	2022	2021
	£	£
Balance brought forward	6,635	-
Amount released to the Statement of Financial Activities	(6,635)	-
Amount deferred in the year	62,348	6,635
Balance carried forward	62,348	6,635

continued...

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 20)	-	42,500

20. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bounce back loan	-	7,500
Amounts falling between one and two years:		
Bounce back loan	-	10,000
Amounts falling due between two and five years:		
Bounce back loan	-	30,000
Amounts falling due in more than five years:		
Repayable by instalments:		
Bounce back loan	-	2,500

21. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	11,164	2,101
Between one and five years	21,882	5,914
	33,046	8,015

continued...

22. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	380,049	172,267	27,238	579,554
Designated Freehold Property fund	272,776	-	(1,226)	271,550
Designated Other Assets fund	13,990	-	(1,568)	12,422
	666,815	172,267	24,444	863,526
Restricted funds				
The Autism Hub	-	14,702	-	14,702
The Hedley Foundation	-	2,071	-	2,071
Walking Group Fund	546	(798)	252	-
Anne Baker Bursary Fund	7,500	1,646	(311)	8,835
Gig Buddies Fund	8,251	(2,020)	-	6,231
Breathing Space	7,988	5	(7,993)	-
The National Lottery Community Fund	4,701	18,805	(6,985)	16,521
The Charles & Elsie Sykes Trust	-	2,500	-	2,500
Community Fund	-	8,873	(6,174)	2,699
Baily Thomas Charitable Fund	-	4,000	(954)	3,046
The Percy Bilton Charity	-	2,279	(2,279)	-
	28,986	52,063	(24,444)	56,605
TOTAL FUNDS	695,801	224,330	-	920,131

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,118,816	(946,549)	172,267
Restricted funds			
The Autism Hub	19,000	(4,298)	14,702
The Hedley Foundation	2,071	-	2,071
Walking Group Fund	-	(798)	(798)
Anne Baker Bursary Fund	1,823	(177)	1,646
Gig Buddies Fund	-	(2,020)	(2,020)
Breathing Space	5	-	5
The National Lottery Community Fund	39,037	(20,232)	18,805
The Charles & Elsie Sykes Trust	2,500	-	2,500
Community Fund	8,900	(27)	8,873
Baily Thomas Charitable Fund	4,000	-	4,000
The Percy Bilton Charity	2,279	-	2,279
	79,615	(27,552)	52,063
TOTAL FUNDS	1,198,431	(974,101)	224,330

continued...

22. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General fund	320,902	7,927	51,220	380,049
Designated Freehold Property fund	271,138	-	1,638	272,776
Designated Other Assets fund	7,490	-	6,500	13,990
	599,530	7,927	59,358	666,815
Restricted funds				
Walking Group Fund	1,948	(1,402)	-	546
Anne Baker Bursary Fund	7,500	-	-	7,500
Gig Buddies Fund	6,650	4,601	(3,000)	8,251
Staying Safe Together Fund	9,700	-	(9,700)	-
Breathing Space	5,627	2,361	-	7,988
Infection Control	-	37,235	(37,235)	-
The National Lottery Community Fund	-	13,269	(8,568)	4,701
The Plastic Project	-	760	(760)	-
Covid 19 Restore & Recover Grant	-	994	(994)	-
Homework Boxes & Craft materials	-	(899)	899	-
	31,425	56,919	(59,358)	28,986
TOTAL FUNDS	630,955	64,846	-	695,801

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	795,766	(787,839)	7,927
Restricted funds			
Walking Group Fund	-	(1,402)	(1,402)
Gig Buddies Fund	4,601	-	4,601
Breathing Space	2,361	-	2,361
Infection Control	37,235	-	37,235
The National Lottery Community Fund	13,269	-	13,269
The Plastic Project	760	-	760
Covid 19 Restore & Recover Grant	994	-	994
Homework Boxes & Craft materials	1,000	(1,899)	(899)
	60,220	(3,301)	56,919
TOTAL FUNDS	855,986	(791,140)	64,846

Where a donor specifies that their donation is to fund particular purchase, the funds are restricted and applied to cover the cost of that purchase.

continued...

22. MOVEMENT IN FUNDS - continued

Designated funds
Funds have been designated by the Trustees for the following purposes;

Freehold Property - this represents the fair value of the site on incorporation and subsequent improvement works, reduced in line with depreciation charged.

Other Equipment - this fund was established to represent fixed assets funded by grants. Each year a transfer takes place to reduce the value of the fund inline with depreciation charged.

Any sale of assets for which national lottery funding has been received should receive board approval first.

Restricted funds
The Autism Hub - a grant was received in the year towards costs for the Autism Hub including a proportion of a instructor salary from February 2022 for a two year period.

The Hedley Foundation - grant received in the year towards creating a space in which adults and young people with learning difficulties can develop the skills required to support independent living.

Walking Group Fund - grant received in 2017 to support the set up of a walking group for clients.
The balance of funds has been fully utilised in the year.

Anne Baker Bursary Fund - a fund was set up in the 2018/19 financial year in memory of Anne Baker (a former Trustee) who died in that year. This has been set up to distribute funds to qualifying local good causes on an annual basis and therefore is seen as a long term funding project. Further monies have been received in the year towards this fund, and a small amount of expenditure incurred. Further applications have been made to this fund since the year end.

Gig Buddies Fund - this fund was established to facilitate "one on one" trips to events and concerts for vunerable individuals and is hoped to be a long term funding project.. The fund is being utilised to cover the annual licence fees for the franchise.

Breathing Space - Breathing Space is a new area of the charity from 2019/20 which does not receive any contractual funding. The restricted funds brought forward have been utilised against the costs of running this service in the year.

The National Lottery Community Fund - the programme through RC Yorkshire and Humber Region commenced during 2020/21 and is a 5 year project aiming to:

- improve access to a wide range of events, activities and attractions;
- increase social interaction;
- increase personal choice;
- reduce loneliness;
- increase companionship and peer support;
- increase volunteering opportunities
- increase respite;
- increase employment opportunities with employment of a gig buddies champion.

During the year, the further instalments of the grant were drawn and a transfer made to unrestricted and designated funds for allocated expenditure in the period.

The Charles & Elsie Sykes Trust - a donation was received towards creating a space in the proposed flat in which vulnerable adults can learn essentials skills.

Bailey Thomas Charitable Fund - a grant was received in the year towards the Slug & Lettuce cafe: creation of a new commercial kitchen and servicing area with adaptations to support equal access.

continued...

22. MOVEMENT IN FUNDS - continued

The Percy Bilton Charity - funds were received towards the purchase of an ADEXA pass-through dishwasher for a supported employment cafe for adults with learning disabilities. The fund was fully expensed in the year.

Community Fund - a grant was received in the year to fund the purchase of a Shepherds Hut and associative costs. The asset was purchased in the year with the balance of funds carried forward to be utilised in 2022/2023.

Transfers between funds:

Designated funds
Transfers into these funds are in respect of assets purchased from restricted funds. As the restrictions relating to these grants are now met the restricted funds are released and transferred to the unrestricted designated funds.

A transfer out then takes place to unrestricted general fund to match the depreciation charged in respect of these assets. The designated funds equate to the net book value of these assets at the year end. If an asset to which the designation applies is sold, the balance held is transferred to general funds.

Restricted funds
Transfers out of each of these funds arise when the conditions/expenditure have been met/incurred and consequently the restriction released.

23. CAPITAL COMMITMENTS

	2022	2021
	£	£
Contracted but not provided for in the financial statements	-	-

24. OTHER FINANCIAL COMMITMENTS

The company contributes to the personal pension policy of certain employees and operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. At the balance sheet date unpaid contributions of £2,604 (2021: £1,904) were due to the funds and included in creditors.

25. RELATED PARTY DISCLOSURES

During the year the charity was invoiced by one of the trustees (P Norwood) for financial assistance given, which for the year totalled £3,920 (2021: £2,729).

26. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	224,330	64,846
Adjustments for:		
Depreciation charges	45,518	31,098
(Profit)/loss on disposal of fixed assets	(7)	1,354
Interest received	(717)	(258)
Interest paid	-	79
Movement in provisions	-	(24,450)
(Increase)/decrease in stocks	(8,304)	4,282
(Increase)/decrease in debtors	(46,265)	50,793
Increase in creditors	70,856	4,563
Net cash provided by operations	285,411	132,307

continued...

27. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.21	Cash flow	At 31.7.22
	£	£	£
Net cash			
Cash at bank and in hand	355,664	142,131	497,795
	355,664	142,131	497,795
Debt			
Debts falling due within 1 year	(7,500)	7,500	-
Debts falling due after 1 year	(42,500)	42,500	-
	(50,000)	50,000	-
Total	305,664	192,131	497,795

NORTHDALE HORTICULTURE

England & Wales - Charity number 1142535

Accounts

REGISTERED COMPANY NUMBER: 07512291 (England and Wales)
REGISTERED CHARITY NUMBER: 1142535

Report of the Trustees and

Financial Statements for the Year Ended 31 July 2021

for

Northdale Horticulture Limited
(A company limited by guarantee)

King Hope
Chartered Accountants
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

Northdale Horticulture Limited
(A company limited by guarantee)

Contents of the Financial Statements
for the Year Ended 31 July 2021

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Northdale Horticulture Limited
(A company limited by guarantee) (Registered number: 07512291)

Report of the Trustees
for the Year Ended 31 July 2021

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 31 July 2021. 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 objects set out in the Memorandum and Articles of Association are to provide training and work in horticulture and allied skills and crafts for vulnerable adults by establishing special services at a centre in Hambleton which covers the needs of both Hambleton and Richmondshire.

The aim of the charity is:

- to provide work-based activities, training and work experience for vulnerable adults including those with a mental health problem and/or people with a learning disability.
- to enable and empower all vulnerable adults and adults with a learning disability to achieve their full potential.
- to encourage and promote public awareness of the positive contribution and potential of vulnerable adults and people with a learning disability.
- to enlist the support of the general public through publicity and fundraising.
- to recruit, train and support volunteers to support the on-going work of the charity thereby improving lives, developing confidence and increasing opportunities for all.

Significant activities

To advance the charity's stated objects, the charity has developed a range of work-based activities which are appropriate to the involvement of vulnerable adults. In addition to the provision of work-activities and to progress the wider advancement of opportunities for vulnerable adults, the charity has identified a number of shared values with which to progress the work of the charity.

The main activity of the centre in Hambleton is the operation of a garden nursery and ancillary workshops which generate enterprise activities and goods for sale through the onsite shop and nursery.

Public benefit

When planning the activities of the charity and its future development the Trustees have considered the commissions guidance on public benefit and this they aim to do through:

- expansion of the service to the benefit of current and future beneficiaries.
- integration of the service into the local community.

Social investments

The charity continues to invest in its employees. It ensures that every person is treated fairly within the framework of equal opportunities. The charity does not tolerate sexual, racial, physical or mental harassment of people in the workplace.

Volunteers and employees

Our network of volunteers and employees continues to work enthusiastically to pursue the charity's purpose and goals. Currently there are 16 volunteers who work actively with the beneficiaries to enhance their work place experience and they make a vital contribution towards all our achievements.

STRATEGIC REPORT

Achievement and performance

Charitable activities

During the year the charity has continued to provide and develop the facilities at Northdale.

In response to the global Covid-19 pandemic, Northdale was obliged to close its doors to clients, staff and customers.

As a horticultural enterprise the pandemic could not have come at a worse time, the tunnels being full of young plants and our main selling season being just a couple of weeks away. For the clients the pandemic might also mean many weeks at home with very limited social contact outside the home. In response to this situation the charity rapidly developed a series of working solutions such as online ordering of plants and home deliveries. The charity ended up delivering over 500 plant orders.

Whilst the clients were safely sheltering at home the charity began adapting the workspaces to better support the client's safe return when conditions would allow. During this time the charity installed rest areas in six work rooms and subdivided the former canteen into two additional work spaces. Thankfully the charity was able to resume a limited face to face service for no more than nine clients from November 2020 and then gradually reopen the service to all clients from the Spring.

Northdale Day Services

Having had to close the day service for face-to-face activities in March 2020, the charity quickly developed a program of home working activities. The charity delivered boxes and packs to clients on a two weekly cycle and undertook regular zoom sessions and telephone calls. The service eventually reopened in November 2020, initially just for nine clients out of a possible 70 for face to face services. Unfortunately, the service had to close for face-to-face activities once again in the January 2021 before being able to resume in-person services in March 2021. Throughout the rest of 2021 the service has gradually been able to return to something like pre pandemic levels of client occupancy.

Breathing Space

Breathing Space, Northdale's out of hours leisure service for vulnerable adults continued to offer social and leisure trips to vulnerable young people, undertaking further education within the Personal Learning College (PLC). The young people attending The Hub, aged 19-25, plan their own trips and activities, with Breathing Space facilitating the associated venue/activity bookings, transport and care needs.

Breathing Space secured funding from the National Lottery Community Fund to support the Breathing Space project for the next five years. The funding will support the development of a one-to-one volunteer support service called Gig Buddies. Gig Buddies matches vulnerable individuals with volunteers with similar interest and then helps to facilitate trips to events and concerts. The hope is that vulnerable individuals can better explore their passions and interests, rather than being limited to organised group activities. The funding will also help support core Breathing Space activities and fund the development of support activities within local venues.

Throughout the various lockdowns, the Breathing Space service offered its members access to virtual social activities via zoom and sent home activity packs. With the gradual easing of social restrictions, the service resumed a limited program of face-to-face activities in 2021.

The PLC

In addition to adult day activities Northdale continues to work in partnership to host the Northallerton Personalised Learning College (PLC). The college supports 20+ young people with profound and multiple learning disabilities, with adult learning services providing teaching staff and Northdale the required teaching space and teaching support staff. Because the PLC is an education provision the service has been required to stay open throughout the pandemic. The majority of students undertook distance learning activities with just a small number attending for face-to-face services.

The Skill Mill

In the September of 2020, Northdale trustees took the difficult decision to close the Skill Mill mental health service. Unfortunately, it had proven to be extremely difficult to attract new referrals to the service with the result that the service has consistently operated at a loss for the last two years. The staff working within the Skill Mill service have been redeployed to other duties within the Northdale service.

The Walking Group

The popular walking group (set up with a £5,000 donation in 2018 from the Inman charity) was reinstated towards the end of 2020/21 having been suspended as a result of the Covid pandemic. The walking group now supports individual work group bubbles and supports one walk a month.

Anne Baker Bursary Fund

Throughout the pandemic, it has proven impossible to fund raise for the Anne Baker Bursary fund, but as restrictions ease it is hoped that the charity can once again begin the important work of raising and distributing funds to vulnerable adults within our community.

In conclusion, 2020/21 was indeed an extra-ordinary year and it would be remiss at this point not to mention the flexibility and adaptability of the charity's clients, staff and volunteers who constantly adapted to a very fast-moving situation with good grace and determination. Northdale would also like to thank our key public sector partners, most noticeably North Yorkshire County Council and Hambleton District Council for their commitment to the voluntary sector and their ongoing organisational and financial support throughout this difficult time.

Site Developments

Whilst the service supported clients at a distance a great deal of work was undertaken to make the charity's premises Covid secure. The service was re-imagined as a series of work bubbles with each group supported in their own Covid secure space. To achieve this outcome the charity provided each work area with access to their own rest area and dedicated toilet. This required the creation of six additional kitchen spaces and the installation of three new toilets. The charity also subdivided its former canteen into two new workrooms, converted a former garage into a heated workshop and carried out a refurbishment of the charity's office into a series of individual work booths.

The trustees consider that the activities undertaken during the year meet the objectives of the charity.

Financial review

Financial position

The Trustees note that this financial year has generated a surplus of £64,846 and as a result, the charity's unrestricted and restricted funds at the 31 July 2021 stood at £666,815 and £28,986 respectively.

The principal funding source continues to be contractual payments received for the provision of day and further education services for vulnerable young adults. Also contributing to the funds is the income generated from work-based activities. Despite the global pandemic the charity has continued to be supported by NYCC and other COVID-19 specific grant funds.

The key financial performance indicator for the charity is the SOFA. Surplus' made continue to be used to reinvest in future developments within the charity.

STRATEGIC REPORT

Financial review

Reserves policy

The balance held in funds at 31 July 2021 is £695,801 of which £28,986 is for restricted purposes and is £286,766 held within designated funds. The designated funds were established by the trustees to represent fixed assets funded by restricted grants. Each year transfers taking place to the unrestricted fund in line with the depreciation policy of the assets to which they relate.

After making allowance for the restricted, designated funds, and functional assets, the charity has unrestricted funds of £263,333 (2020 - £208,010).

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. It's aim previously was to have unrestricted funds not committed or invested in tangible fixed assets which equated to approximately three months of unrestricted expenditure. In light of the expansion of the charity and uncertainties arising from the global pandemic, the trustees have taken the decision to increase this to six months At this level, the working capital needs of the charity would be met in the event of a significant drop in funds.

The target level continues to be maintained and the trustees aim to further build reserves through planned operating surplus as they accept that as the service grows, reserves required to maintain this level will increase.

A summary of the financial results in shown on page 8.

Principal risks and uncertainties

There are many risks facing the charity, and the trustees meet regularly to risk assess the potential challenges throughout the year. We record these on our risk register and create mitigating strategies and action plans to minimise the potential impacts.

One of the major risks facing the charity is a decline in funding following any changes to government policy, with a large proportion of income received coming from the public sector. Following the change in individual funding, the risks faced by the charity in this respect are being mitigated by a progression to individualised payments.

The board are also aware of their susceptibility to reputational risk which may then impact the financial performance of the charity.

We acknowledge the risk that Covid-19 continues to impose to our business and have prepared scenarios that evidence that the charity has sufficient liquidity and headroom to deal with business interruption.

Financial and risk management objectives and policies

The charity also has to address the many financial risks associated with business. These it seeks to do by running a strong balance sheet and being prudent as to its budget expectations, including looking at the impact of restrictions on numbers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Northdale is a registered charity and constitutes a limited company, limited by guarantee and is governed by its Memorandum and Articles of Association dated 31 January 2011, as amended 19 May 2011. Post year end, the Articles of Association have been amended and these were adopted on 23 September 2021.

Governing Body

The charity is governed by the trustees and all trustees are required to be directors of the Company. The trustees must number between 5 and 15. Presently there are 7 trustees as detailed on page 5. The trustees continue to deploy a wide range of skills and experience essential to good governance and the strategic development of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are recruited by invitation and then proposed for election at the Annual General Meeting. To prepare trustees for their role an induction pack is provided, and a programme tailored to their knowledge and expertise. This includes a full tour of the facilities and meetings with management. Annually one third of the trustees retire, they may then be re-elected but may not normally serve beyond 15 consecutive terms.

Organisational management

The significant role of the trustees is to determine the general policy of the charity and meet every 8 weeks. The Northdale board of trustees accept responsibility of the charity by ensuring that the charity is solvent, well run and act within the charity's stated objects. The primary focus for a Northdale trustee is to guide and direct the strategic direction of the charity. To ensure that the duties of the board of trustees are executed efficiently, the Northdale board of trustees elect three officers: Chair, Vice-Chair and Treasurer. The trustees delegate the day to day management of Northdale to the Centre Manager and his team.

Due to the growing complexity of employment, and Health and Safety law, the charity's trustees have decided to adopt the services of a company called Citation. Citation provides a range of HR and Health and Safety services and provides the charity with comprehensive support and legal advice for a monthly fee.

Key management remuneration

The remuneration of key management personnel is set by the trustees. The policy objective is to provide appropriate incentives to encourage enhanced performance, and to reward key personnel fairly and responsibly for their individual contributions to the charity's success. The remuneration policy is reviewed annually and considers pay and conditions in similar organisations and industry-wide to ensure the charity remains sensitive of broader employment conditions elsewhere.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07512291 (England and Wales)

Registered Charity number
1142535

Registered office
Yafforth Road
Northallerton
North Yorkshire
DL7 0LQ

Trustees
C Wilkie
S Towers
P Norwood
Mrs A Alder
Mrs H M Miers
Mrs C L Turner (appointed 1.11.20)
D W Hoggett (appointed 1.11.20)

Company Secretary
Mrs K Whitten

REFERENCE AND ADMINISTRATIVE DETAILS

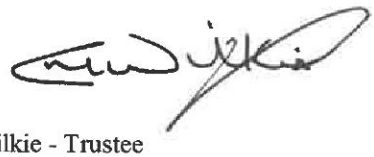
Independent Examiner
Sarah Anderson
ICAEW
King Hope
Chartered Accountants
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

Centre Manager
S Cross

Bankers
Virgin Money Plc
35 High Row
Darlington
DL3 7QT

CAF Bank Ltd
25 Kings Hill Avenue
Kings West Malling
Kent
ME19 4JQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 19 May 2022 and signed on the board's behalf by:



C Wilkie - Trustee

Independent Examiner's Report to the Trustees of
Northdale Horticulture Limited
(A company limited by guarantee) (Registered number: 07512291)

Independent examiner's report to the trustees of Northdale Horticulture Limited (A company limited by guarantee) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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.

Sarah Anderson

Sarah Anderson
ICAEW
King Hope
Chartered Accountants
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

19 May 2022

Northdale Horticulture Limited
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	8,252	60,220	68,472	32,126
Charitable activities	6				
Sale of goods and services		51,252	-	51,252	60,290
Contractual		635,035	-	635,035	590,961
Letting of non investment property		2,279	-	2,279	2,000
Ancillary		6,306	-	6,306	5,513
Other trading activities	4	-	-	-	7,927
Investment income	5	258	-	258	270
Other income	7	92,384	-	92,384	138,098
Total		795,766	60,220	855,986	837,185
EXPENDITURE ON					
Raising funds	8	12,607	-	12,607	13,026
Charitable activities	9				
Sale of goods and services		185,640	-	185,640	185,056
Contractual		589,519	3,301	592,820	529,794
Ancillary		73	-	73	774
Total		787,839	3,301	791,140	728,650
NET INCOME		7,927	56,919	64,846	108,535
Transfers between funds	24	59,358	(59,358)	-	-
Net movement in funds		67,285	(2,439)	64,846	108,535
RECONCILIATION OF FUNDS					
Total funds brought forward		599,530	31,425	630,955	522,420
TOTAL FUNDS CARRIED FORWARD		666,815	28,986	695,801	630,955

The notes form part of these financial statements

Northdale Horticulture Limited
(A company limited by guarantee) (Registered number: 07512291)

Balance Sheet
31 July 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Intangible assets	15	3,548	-	3,548	-
Tangible assets	16	399,934	-	399,934	391,520
		403,482	-	403,482	391,520
CURRENT ASSETS					
Stocks	17	16,570	-	16,570	20,852
Debtors	18	28,578	-	28,578	79,371
Cash at bank and in hand		320,043	35,621	355,664	217,592
		365,191	35,621	400,812	317,815
CREDITORS					
Amounts falling due within one year	19	(59,358)	(6,635)	(65,993)	(53,930)
NET CURRENT ASSETS		305,833	28,986	334,819	263,885
TOTAL ASSETS LESS CURRENT LIABILITIES		709,315	28,986	738,301	655,405
CREDITORS					
Amounts falling due after more than one year	20	(42,500)	-	(42,500)	-
PROVISIONS FOR LIABILITIES	23	-	-	-	(24,450)
NET ASSETS		666,815	28,986	695,801	630,955
FUNDS	24				
Unrestricted funds				666,815	599,530
Restricted funds				28,986	31,425
TOTAL FUNDS				695,801	630,955

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2021

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.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 May 2022 and were signed on its behalf by:



C Wilkie - Trustee

The notes form part of these financial statements

Northdale Horticulture Limited
(A company limited by guarantee)

Cash Flow Statement
for the Year Ended 31 July 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	27	132,307	159,411
Interest paid		(79)	-
Net cash provided by operating activities		132,228	159,411
Cash flows from investing activities			
Purchase of intangible fixed assets		(3,735)	-
Purchase of tangible fixed assets		(41,012)	(79,106)
Sale of tangible fixed assets		333	-
Interest received		258	270
Net cash used in investing activities		(44,156)	(78,836)
Cash flows from financing activities			
New loans in year		50,000	-
Net cash provided by financing activities		50,000	-
Change in cash and cash equivalents in the reporting period		138,072	80,575
Cash and cash equivalents at the beginning of the reporting period		217,592	137,017
Cash and cash equivalents at the end of the reporting period		355,664	217,592

The notes form part of these financial statements

1. STATUTORY INFORMATION

Northdale Horticulture Limited is a charitable company registered in England & Wales. The company is limited by guarantee without share capital. The company's registered details can be found on page 5.

2. 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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The principle accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

The company is partially exempt for VAT purposes and calculations are performed quarterly, the irrecoverable VAT is included in the Statement of Financial Activities.

Income
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.

The following specific policies are applied to particular categories of income:

Voluntary Income is received by donations and grants and is included in full in the Statement of Financial Activities when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and is included in charitable activities. Where a grant has been made but also has attached a time constraint, then the recognition of the income follows the respective time constraint.

Charitable trading activity generates incoming resources which are accounted for when earned.

Contractual income includes provider invoice income, hub provision and self funding income and are recognised in the Statement of Financial Activities when the rights to it are earned.

Investment income is included when receivable.

Expenditure
Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classed by activity. The costs of each activity are made up of the total direct costs and support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis of activity levels consistent with the use of the resource.

Cost of generating funds comprises costs associated with attracting voluntary income where actually applicable.

continued...

2. ACCOUNTING POLICIES - continued

Expenditure
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.

Significant judgements and estimates
The critical judgements that the directors have made in the process of applying the company's accounting policies that have the most significant effect of the amounts recognised in the statutory financial statements are discussed below.

(i) Assessing indicators of impairment

In assessing whether there have been any indicators of impairment assets, the directors have considered both the external and internal sources. There have been no indicators of impairment during the current financial year.

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) Determining useful economic lives of property, plant & equipment and intangibles

The company depreciates tangible assets over their estimated useful lives. The estimation of useful likes of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance.

Government grants
Government grants relate to:

i) Income accrued under the Coronavirus Job Retention Scheme recognised over the period for which the employee is furloughed.
ii) Interest paid by the government on the Bounce Back loan advanced in the year.

Intangible assets
Intangible assets relates to the purchase of a franchise for Gig Buddies and design costs of new logos which are amortised on a straight line basis over the 5 year term of the project.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% - 15% on reducing balance
Biomass boiler	- 5% on cost
Gardening & outside equipment	- 25% on reducing balance
Office, shop furnishings and general equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Woodwork tools	- 25% on reducing balance

Stocks
Stocks are valued the lower of cost and estimated selling price less costs to sell.

continued...

2. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Within unrestricted funds, the charity may designate certain funds for specific purposes.

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 a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions for liabilities
Liabilities where the amount due is as a result of a constructive obligation are included as provisions for liabilities and charges where it is probable that settlement will be required and the amount can be reasonably quantified.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The company 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.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	8,999	20,276
Grants	59,473	11,850
	68,472	32,126

Included in donations is £747 (2020: £3,671) for restricted purposes. Grants received of £59,473 (2020: £11,850) are for restricted purposes.

continued...

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	7,927

5. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	258	270

6. INCOME FROM CHARITABLE ACTIVITIES

	Sale of goods and services	Contractual	Letting of non investment property
	£	£	£
Provider invoice income	-	289,075	-
Hub provision	-	325,210	-
Self funding	-	20,750	-
Garden nursery sales, contracting and workshop sales	51,252	-	-
Renewable heat incentive	-	-	-
Income received for provision of work placements for occupational therapy students	-	-	-
Room and facility hire	-	-	2,279
Sundry income	-	-	-
	51,252	635,035	2,279

	Ancillary	2021 Total activities	2020 Total activities
	£	£	£
Provider invoice income	-	289,075	280,486
Hub provision	-	325,210	276,893
Self funding	-	20,750	33,582
Garden nursery sales, contracting and workshop sales	-	51,252	60,290
Renewable heat incentive	6,030	6,030	5,266
Income received for provision of work placements for occupational therapy students	-	-	145
Room and facility hire	-	2,279	2,000
Sundry income	276	276	102
	6,306	694,872	658,764

continued...

7. OTHER INCOME

	2021	2020
	£	£
Minibus hire income	(3,871)	6,129
Government grants	96,255	57,323
Transfer of assets from unincorporated charity	-	74,646
	92,384	138,098

In the first few months of the prior financial year Northdale amalgamated with another local charity "Breathing Space". The remaining assets of Breathing Space were transferred on to Northdale's balance sheet at the date of amalgamation. The amount recognised in other income reflected the fair value of the remaining assets transferred.

8. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Staff costs	12,587	11,925
Fundraising costs	20	1,101
	12,607	13,026

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10)	Support costs (see note 11)	Totals
	£	£	£
Sale of goods and services	146,094	39,546	185,640
Contractual	519,544	73,276	592,820
Ancillary	73	-	73
	665,711	112,822	778,533

continued...

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Sale of goods and services	Contractual	Ancilliary	2021 Total activities	2020 Total activities
	£	£	£	£	£
Staff costs	104,597	383,013	-	487,610	431,730
Other operating leases	630	1,261	-	1,891	2,260
Volunteer allowance	481	1,443	-	1,924	6,673
Garden nursery and workshop purchases	9,381	28,146	-	37,527	36,232
Rates and water	166	497	-	663	2,020
Insurance	1,365	4,094	-	5,459	6,125
Light and heat	3,333	10,738	-	14,071	12,666
Postage, stationery, marketing etc.	929	2,995	-	3,924	3,935
Telephone	1,001	3,227	-	4,228	3,147
Motor expenses	1,491	13,416	-	14,907	16,102
Sundries	782	2,936	-	3,718	4,654
Refreshments	235	703	-	938	1,144
Repairs	5,109	15,333	-	20,442	20,568
Bookkeeping services	2,549	8,218	-	10,767	6,431
Training	73	147	73	293	3,098
Excursions	-	627	-	627	4,303
Room hire	-	723	-	723	2,230
Adjustment for irrecoverable VAT	5,887	17,660	-	23,547	4,543
Depreciation & Amortisation	7,747	23,351	-	31,098	35,135
Loss on sale of assets	338	1,016	-	1,354	-
	146,094	519,544	73	665,711	602,996

Included within contractual direct costs are the following expenses which relate to restricted fund activities:

	2021	2020
	£	£
Staff Costs	1,402	1,464
Garden nursery and workshop purchases	1,572	-
Postage, stationery, marketing etc.	207	-
Motor expenses	59	-
Sundries	61	-
	3,301	1,464

continued...

11. SUPPORT COSTS

	Sale of goods and services	Contractual
	£	£
Staff costs	35,647	55,917
Other operating leases	53	158
Light and heat	185	555
Postage, stationery, marketing etc.	52	155
Telephone	56	167
Bank charges & Interest	575	1,726
Sundries	172	517
Professional fees inc HR and payroll	2,664	7,993
Bookkeeping services	142	425
Accountancy fees	-	-
Independent Examiners fee	-	-
	39,546	67,613

	Contractual (governance)	2021 Total activities	2020 Total activities
	£	£	£
Staff costs	1,573	93,137	96,836
Other operating leases	-	211	251
Light and heat	-	740	667
Postage, stationery, marketing etc.	-	207	207
Telephone	-	223	166
Bank charges & Interest	-	2,301	1,353
Sundries	-	689	470
Professional fees inc HR and payroll	-	10,657	7,980
Bookkeeping services	-	567	338
Accountancy fees	3,315	3,315	3,610
Independent Examiners fee	775	775	750
	5,663	112,822	112,628

continued...

12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	30,911	35,135
Other operating leases	2,101	2,511
Deficit on disposal of fixed assets	1,354	-
Branding and Franchises amortisation	187	-

13. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or benefits were paid to any of the Trustees

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

14. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	554,869	505,079
Social security costs	29,348	27,210
Other pension costs	9,117	8,203
	593,334	540,492

The average monthly number of employees during the year was as follows:

	2021	2020
Centre manager	1	1
Centre and support staff	44	43
	45	44

No employees received emoluments in excess of £60,000.

continued...

15. INTANGIBLE FIXED ASSETS

	Branding and Franchises £
COST	
Additions	3,735
AMORTISATION	
Charge for year	187
NET BOOK VALUE	
At 31 July 2021	3,548
At 31 July 2020	-

16. TANGIBLE FIXED ASSETS

	Freehold property £	Biomass boiler £	Gardening & outside equipment £
COST			
At 1 August 2020	368,029	26,926	16,531
Additions	34,279	-	1,647
Disposals	-	-	-
At 31 July 2021	402,308	26,926	18,178
DEPRECIATION			
At 1 August 2020	63,642	8,077	9,284
Charge for year	11,233	1,346	2,224
Eliminated on disposal	-	-	(1,313)
At 31 July 2021	74,875	9,423	10,195
NET BOOK VALUE			
At 31 July 2021	327,433	17,503	7,983
At 31 July 2020	304,387	18,849	7,247

continued...

16. TANGIBLE FIXED ASSETS - continued

	Office, shop furnishings and general equipment £	Motor vehicles £	Woodwork tools £	Totals £
COST				
At 1 August 2020	64,117	70,353	6,565	552,521
Additions	5,086	-	-	41,012
Disposals	-	(3,000)	-	(3,000)
At 31 July 2021	69,203	67,353	6,565	590,533
DEPRECIATION				
At 1 August 2020	43,697	31,034	5,267	161,001
Charge for year	6,376	9,408	324	30,911
Eliminated on disposal	-	-	-	(1,313)
At 31 July 2021	50,073	40,442	5,591	190,599
NET BOOK VALUE				
At 31 July 2021	19,130	26,911	974	399,934
At 31 July 2020	20,420	39,319	1,298	391,520

Included in cost or valuation of land and buildings is freehold land of £83,050 (2020 - £83,050) which is not depreciated.

17. STOCKS

	2021 £	2020 £
Raw materials	931	1,378
Work-in-progress	270	644
Finished goods	14,999	18,457
Other stocks	370	373
	16,570	20,852

continued...

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	4,058	43,421
Other debtors	1,822	12,062
Prepayments and accrued income	22,698	23,888
	28,578	79,371

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 21)	7,500	-
Trade creditors	3,361	4,881
Social security and other taxes	17,009	18,516
Other creditors	2,236	2,327
Receipts in advance	6,635	-
Accrued expenses	29,252	28,206
	65,993	53,930

20. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 21)	42,500	-

21. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bounce back loan	7,500	-
Amounts falling between one and two years:		
Bounce back loan	10,000	-
Amounts falling due between two and five years:		
Bounce back loan	30,000	-
Amounts falling due in more than five years:		
Repayable by instalments:		
Bounce back loan	2,500	-

Since the year end the charity has repaid the Bounce Back loan in full.

continued...

22. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	2,101	1,323
Between one and five years	5,914	5,292
	8,015	6,615

23. PROVISIONS FOR LIABILITIES

	2021	2020
	£	£
Provisions	-	24,450

	Compensatory payments
	£
At 1 August 2020	24,450
Charge to statement of financial activity	(24,450)
At 31 July 2021	-

A provision of £24,450 had been included for a potential reimbursement of a compensatory payment received 2019/20 but at the signing of the balance sheet the Trustees no longer envisage that this will be payable.

continued...

24. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General fund	320,902	7,927	51,220	380,049
Designated Freehold Property fund	271,138	-	1,638	272,776
Designated Other Assets fund	7,490	-	6,500	13,990
	599,530	7,927	59,358	666,815
Restricted funds				
Walking Group Fund	1,948	(1,402)	-	546
Anne Baker Bursary Fund	7,500	-	-	7,500
Gig Buddies Fund	6,650	4,601	(3,000)	8,251
Staying Safe Together Fund	9,700	-	(9,700)	-
Breathing Space	5,627	2,361	-	7,988
Infection Control	-	37,235	(37,235)	-
The National Lottery Community Fund	-	13,269	(8,568)	4,701
The Plastic Project	-	760	(760)	-
Covid 19 Restore & Recover Grant	-	994	(994)	-
Homework Boxes & Craft materials	-	(899)	899	-
	31,425	56,919	(59,358)	28,986
TOTAL FUNDS	630,955	64,846	-	695,801

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	795,766	(787,839)	7,927
Restricted funds			
Walking Group Fund	-	(1,402)	(1,402)
Gig Buddies Fund	4,601	-	4,601
Breathing Space	2,361	-	2,361
Infection Control	37,235	-	37,235
The National Lottery Community Fund	13,269	-	13,269
The Plastic Project	760	-	760
Covid 19 Restore & Recover Grant	994	-	994
Homework Boxes & Craft materials	1,000	(1,899)	(899)
	60,220	(3,301)	56,919
TOTAL FUNDS	855,986	(791,140)	64,846

continued...

24. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	Transfers between funds £	At 31.7.20 £
Unrestricted funds				
General fund	221,237	85,851	13,814	320,902
Designated Freehold Property fund	269,679	-	1,459	271,138
Designated Other Assets fund	9,132	-	(1,642)	7,490
	500,048	85,851	13,631	599,530
Restricted funds				
Walking Group Fund	2,632	(684)	-	1,948
Garden classroom fund	1,395	-	(1,395)	-
Tree House fund	412	-	(412)	-
Ceramics fund	2,834	-	(2,834)	-
Nursery improvements fund	4,639	-	(4,639)	-
Stronger communities fund	871	(780)	(91)	-
Anne Baker Bursary Fund	5,809	1,691	-	7,500
Toilets refurbishment fund	3,780	-	(3,780)	-
Scare Zone catering equipment fund	-	480	(480)	-
Gig Buddies Fund	-	6,650	-	6,650
Staying Safe Together Fund	-	9,700	-	9,700
Breathing Space	-	5,627	-	5,627
	22,372	22,684	(13,631)	31,425
TOTAL FUNDS	522,420	108,535	-	630,955

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	813,037	(727,186)	85,851
Restricted funds			
Walking Group Fund	-	(684)	(684)
Stronger communities fund	-	(780)	(780)
Anne Baker Bursary Fund	1,691	-	1,691
Scare Zone catering equipment fund	480	-	480
Gig Buddies Fund	6,650	-	6,650
Staying Safe Together Fund	9,700	-	9,700
Breathing Space	5,627	-	5,627
	24,148	(1,464)	22,684
TOTAL FUNDS	837,185	(728,650)	108,535

continued...

24. MOVEMENT IN FUNDS - continued

Designated funds
Funds have been designated by the Trustees for the following purposes;

Freehold Property - this represents the fair value of the site on incorporation and subsequent improvement works, reduced in line with depreciation charged.

Other Equipment - this fund was established to represent fixed assets funded by grants. Each year a transfer takes place to reduce the value of the fund inline with depreciation charged.

Any sale of assets for which national lottery funding has been received should receive board approval first.

Restricted funds
Walking Group Fund - grant received in 2017 to support the set up of a walking group for clients. Expenditure has been incurred in the year with a small fund balance carried forward for future years.

Anne Baker Bursary Fund - a fund was set up in the 2018/19 financial year in memory of Anne Baker (a former Trustee) who died in that year. This has been set up to distribute funds to qualifying local good causes on an annual basis and therefore is seen as a long term funding project. Due to the global pandemic it was decided that no funds would be distributed in the 2020/21 financial year.

Gig Buddies Fund - further funding was received during the financial year to facilitate "one on one" trips to events and concerts for vunerable individuals and is hoped to be a long term funding project. Part of the fund was utilised in the year for purchase of the franchise.

Staying Safe Together Fund - funding was received in the 2019/20 financial year from Awards for All towards adapting the site to a more "safe environment". The fund was utilised during 2020/2021 to provide additional washroom facilities on site.

Breathing Space - Breathing Space is a new area of the charity from 2019/20 which does not receive any contractual funding.

The National Lottery Community Fund - the programme through RC Yorkshire and Humber Region commenced during 2020/21 and is a 5 year project aiming to:

- improve access to a wide range of events, activities and attractions;
- increase social interaction;
- increase personal choice;
- reduce loneliness;
- increase companionship and peer support;
- increase volunteering opportunities
- increase respite;
- increase employment opportunities with employment of a gig buddies champion.

During the year, the first instalment of the grant was drawn and a transfer made to unrestricted and designated funds for allocated expenditure in the period since commencement.

Homework Boxes & Craft materials Fund - funding was received in the financial year from NYCC towards the purchase of boxes and craft materials. All funds had been utilised by the balance sheet date.

Infection Control and Rapid Testing Fund 2021 - this local authority funding was allocated on the basis of individuals for which Day Care services are provided. The funding related to expenditure incurred in the period between 1 April 2021 and 30 June 2021 for infection control and as such was fully utilised by the year end.

continued...

24. MOVEMENT IN FUNDS - continued

Covid 19 Restore & Recover Grant Fund - this Stronger Communities funding was provided to support the further expansion of home and online activities being delivered, whilst day services were unable to run due to the Coronavirus pandemic. The funding was use to fund purchase of additional equipment to enable home working to take place and was fully utilised in the financial year.

The Plastic Project - funding received during the financial year utilised to purchase plastic injection moulding equipment. All funds had been utilised by the balance sheet date.

Transfers between funds:

Designated funds
Transfers into these funds are in respect of assets purchased from restricted funds. As the restrictions relating to these grants are now met the restricted funds are released and transferred to the unrestricted designated funds.

A transfer out then takes place to unrestricted general fund to match the depreciation charged in respect of these assets. The designated funds equate to the net book value of these assets at the year end. If an asset to which the designation applies is sold, the balance held is transferred to general funds.

Restricted funds
Transfers out of each of these funds arise when the conditions/expenditure have been met/incurred and consequently the restriction released.

25. OTHER FINANCIAL COMMITMENTS

The company contributes to the personal pension policy of certain employees and operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. At the balance sheet date unpaid contributions of £1,904 (2020: £1,652) were due to the funds and included in creditors.

26. RELATED PARTY DISCLOSURES

During the year the charity was invoiced by one of the trustees (P Norwood) for financial assistance given, which for the year totalled £2,729 (2020: £1,929).

27. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	64,846	108,535
Adjustments for:		
Depreciation charges	31,098	35,135
Loss on disposal of fixed assets	1,354	-
Interest received	(258)	(270)
Interest paid	79	-
Movement in provisions	(24,450)	24,450
Decrease in stocks	4,282	3,396
Decrease/(increase) in debtors	50,793	(38,296)
Increase in creditors	4,563	26,461
Net cash provided by operations	132,307	159,411

continued...

28.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.20 £	Cash flow £	At 31.7.21 £
Net cash			
Cash at bank and in hand	217,592	138,072	355,664
	217,592	138,072	355,664
Debt			
Debts falling due within 1 year	-	(7,500)	(7,500)
Debts falling due after 1 year	-	(42,500)	(42,500)
	-	(50,000)	(50,000)
Total	217,592	88,072	305,664

NORTHDALE HORTICULTURE

England & Wales - Charity number 1142535

Accounts

REGISTERED COMPANY NUMBER: 07512291 (England and Wales)
REGISTERED CHARITY NUMBER: 1142535

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2020

for

Northdale Horticulture Limited
(A company limited by guarantee)

King Hope
Chartered Accountants
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

Northdale Horticulture Limited
(A company limited by guarantee)

Contents of the Financial Statements
for the Year Ended 31 July 2020

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Northdale Horticulture Limited
(A company limited by guarantee) (Registered number: 07512291)

Report of the Trustees
for the Year Ended 31 July 2020

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 31 July 2020. 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 objects set out in the Memorandum and Articles of Association are to provide training and work in horticulture and allied skills and crafts for vulnerable adults by establishing special services at a centre in Hambleton which covers the needs of both Hambleton and Richmondshire.

The aim of the charity is:

- to provide work-based activities, training and work experience for vulnerable adults including those with a mental health problem and/or people with a learning disability.
- to enable and empower all vulnerable adults and adults with a learning disability to achieve their full potential.
- to encourage and promote public awareness of the positive contribution and potential of vulnerable adults and people with a learning disability.
- to enlist the support of the general public through publicity and fundraising.
- to recruit, train and support volunteers to support the on-going work of the charity thereby improving lives, developing confidence and increasing opportunities for all.

Significant activities

To advance the charity's stated objects, the charity has developed a range of work-based activities which are appropriate to the involvement of vulnerable adults. In addition to the provision of work-activities and to progress the wider advancement of opportunities for vulnerable adults, the charity has identified a number of shared values with which to progress the work of the charity.

The main activity of the centre in Hambleton is the operation of a garden nursery and ancillary workshops which generate enterprise activities and goods for sale through the onsite shop and nursery.

Public benefit

When planning the activities of the charity and its future development the Trustees have considered the commissions guidance on public benefit and this they aim to do through:

- expansion of the service to the benefit of current and future beneficiaries.
- integration of the service into the local community.

Social investments

The charity continues to invest in its employees. It ensures that every person is treated fairly within the framework of equal opportunities. The charity does not tolerate sexual, racial, physical or mental harassment of people in the workplace.

Volunteers & Employees

Our network of volunteers and employees continues to work enthusiastically to pursue the charity's purpose and goals. Currently there are 16 volunteers who work actively with the beneficiaries to enhance their work place experience and they make a vital contribution towards all our achievements.

Report of the Trustees
for the Year Ended 31 July 2020

STRATEGIC REPORT

Achievement and performance

Charitable activities

During the year the charity has continued to provide and develop the facilities at Northdale.

Breathing Space

Northdale has now fully integrated the work of Breathing Space into the Northdale service and begun the work of modernising and adapting the Breathing Space service to meet the support needs of both current and future beneficiaries. In the later part of 2019, Breathing Space began offering social and leisure trips to young people undertaking further education within The Hub service. The young people aged between 19-25 planned their own trips and activities, with Breathing Space facilitating the associated venue/activity bookings, transport and care needs. Breathing Space also began exploring the possibility of operating a one-to-one volunteer support service called Gig Buddies. Gig Buddies matches vunerable individuals with volunteers with similar interests and then helps to facilitate trips to events and concerts. The hope is that vunerable individuals can better explore their own passions and interests rather than being limited to organised group activities. To support this work, Breathing Space has received funding from "The Sir George Martin Trust" and also Hambleton District Council and has begun exploring the possibility of securing long term funding from "Reaching Communities" to support the project over a five year period.

With the advent of the COVID-19 pandemic in March 2020, all Breathing Space activities were initially suspended before resuming again in April/May 2020 as home working activity packs and online social activities.

Expansion of the Northdale Service

Throughout 2019 the Northdale service continued to expand. In particular the drama group continued to be extremely popular with the group achieving full occupancy on all three days that the group activity was offered. The catering group also expanded for an additional day per week.

The Hub

The Hub continued to expand client numbers and in 2019 extended the service to include offsite job coaching. In common with the Northdale service, The Hub closed on the 23 March 2020 due to the COVID-19 pandemic and operated thereafter as a distance learning provision for the rest of the financial year.

The Skill Mill

The Charity's work based mental health service, "The Skill Mill" has continued to operate with low numbers of clients and in common with the rest of the service closed for face-to-face services on the 23 March 2020.

The Walking Group

The popular walking group (set up with a £5,000 donation in 2018 from the Inman Charity) operated successfully throughout 2019/20 but was suspended as an activity with the advent of the COVID-19 pandemic. The funds are being used to provide a walking group co-ordinator and pay for transport to and from the planned walks.This service/activity will be reinstated as and when Government legislation allows.

Anne Baker Bursary Fund

In the 2018/19 financial year, following the sad loss of Mrs Anne Baker, a trustee, friend and long time support of the charity, the Northdale committee decided to create "The Anne Baker Bursary Fund". The purpose of the fund is to:

"Meet the needs of adults and young people with a learning disability and or physical disability in the Hambleton and Richmondshire Districts of North Yorkshire via the provision of vocational support, equipment or opportunity"

The bursary fund accumulates resources via various local fundraising activities with the fund being distributed to the benefit of qualifying local good causes on an annual basis. Applications will be invited to the fund with each application being judged by a sub group of the charity's trustees, being the chair of trustees and four serving or co-opted trustees. Due to the COVID-19 pandemic it was decided not to offer applications in the 2019/20 financial year.

STRATEGIC REPORT

Achievement and performance

Site Developments

CRM System

In the spring of 2019 Northdale adopted a new CRM system provided by White Fuse and funded by NYCC Stronger Communities Fund. The new system will accommodate a new website and client database.

Refurbished toilets

In the 2019/20 financial year, Northdale completed the refurbishment of the gent's toilets using the funding received from Screwfix Direct in the previous financial year.

Office refurbishment project

Due to the increased complexities of the charity organisation, it was decided that in 2019/20, that the main office is refurbished to make it GDPR compliant, this refurbishment is to be completed in 2020/21.

Garage refit to workshop

As mentioned above the charity continues to grow and space is becoming a premium due to the limitations of site expansion. The Trustees decided to utilise the garage on site to modify into a workshop and gain much valuable work area. This project was completed in the financial year.

The trustees consider that the activities undertaken during the year meet the objectives of the charity.

Financial review

Financial position

The Trustees note that this financial year has generated a surplus of £108,535, as a result, the charity's unrestricted and restricted funds at the 31 July 2020 stood at £599,530 and £31,425 respectively. The surplus generated in the financial year includes £74,646 following the transfer of assets from Breathing Space and their amalgamation into Northdale.

The principal funding source continues to be contractual payments received for the provision of day and further education services for vulnerable young adults. Also contributing to the funds is the income generated from work-based activities. Despite the global pandemic the charity has continued to be supported by NYCC and other COVID-19 specific grant funds.

The key financial performance indicator for the charity is the SOFA. Surplus' made continue to be used to reinvest in future developments within the charity.

STRATEGIC REPORT

Financial review

Reserves policy

The balance held in funds at 31 July 2020 is £630,955 of which £31,425 is for restricted purposes and £278,628 is held within designated funds. The designated funds were established by the trustees to represent fixed assets funded by restricted grants. Each year transfers taking place to the unrestricted fund in line with the depreciation policy of the assets to which they relate.

After making allowance for the restricted, designated funds, and functional assets, the charity has unrestricted funds of £208,010 (2019 - £152,499).

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. It's aim previously was to have unrestricted funds not committed or invested in tangible fixed assets which equated to approximately three months of unrestricted expenditure. In light of the expansion of the charity and uncertainties arising from the global pandemic, the trustees have taken the decision to increase this to six months At this level, the working capital needs of the charity would be met in the event of a significant drop in funds.

The target level continues to be maintained and the trustees aim to further build reserves through planned operating surplus as they accept that as the service grows, reserves required to maintain this level will increase.

A summary of the financial results in shown on page 9.

Principal risks and uncertainties

One of the major risks facing the charity is a decline in funding following any changes to government policy, with a large proportion of income received coming from the public sector. Following the change in individual funding, the risks faced by the charity in this respect are being mitigated by a progression to individualised payments.

The board are also aware of their susceptibility to reputational risk which may then impact the financial performance of the charity.

A continuing risk to the charity has been the worldwide COVID-19 pandemic that has occurred during this financial year and continues post year end. The Trustees response to this risk has been detailed in note 24 in the accounts.

Financial and risk management objectives and policies

The charity continues to maintain a risk register which is regularly reviewed by the organisation's board of trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Northdale is a registered charity and constitutes a limited company, limited by guarantee and is governed by its Memorandum and Articles of Association dated 31 January 2011, as amended 19 May 2011.

Governing Body

The charity is governed by the trustees and all trustees are required to be directors of the Company. The trustees must number between 5 and 15. Presently there are 7 trustees as detailed on page 5. The trustees continue to deploy a wide range of skills and experience essential to good governance and the strategic development of the charity.

Recruitment and appointment of new trustees

Trustees are recruited by invitation and then proposed for election at the Annual General Meeting. To prepare trustees for their role an induction pack is provided, and a programme tailored to their knowledge and expertise. This includes a full tour of the facilities and meetings with management. Annually one third of the trustees retire, they may then be re-elected but may not normally serve beyond 15 consecutive terms.

Report of the Trustees
for the Year Ended 31 July 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational management

The significant role of the trustees is to determine the general policy of the charity and meet every 8 weeks. The Northdale board of trustees accept responsibility of the charity by ensuring that the charity is solvent, well run and act within the charity's stated objects. The primary focus for a Northdale trustee is to guide and direct the strategic direction of the charity. To ensure that the duties of the board of trustees are executed efficiently, the Northdale board of trustees elect three officers: Chair, Vice-Chair and Treasurer. The trustees delegate the day to day management of Northdale to the Centre Manager and his team.

Due to the growing complexity of employment, and Health and Safety law, the charity's trustees have decided to adopt the services of a company called Citation. Citation provides a range of HR and Health and Safety services and provides the charity with comprehensive support and legal advice for a monthly fee.

Key management remuneration

The remuneration of key management personnel is set by the trustees. The policy objective is to provide appropriate incentives to encourage enhanced performance, and to reward key personnel fairly and responsibly for their individual contributions to the charity's success. The remuneration policy is reviewed annually and considers pay and conditions in similar organisations and industry-wide to ensure the charity remains sensitive of broader employment conditions elsewhere.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07512291 (England and Wales)

Registered Charity number
1142535

Registered office
Yafforth Road
Northallerton
North Yorkshire
DL7 0LQ

Trustees
C Wilkie
Mrs V Trousdale (resigned 4.3.20)
S Towers
P Norwood
L Crelling (resigned 20.2.20)
Mrs A Alder
Mrs H M Miers
Mrs C L Turner (appointed 1.11.20)
D W Hoggett (appointed 1.11.20)

Company Secretary
Mrs K Whitten

Report of the Trustees
for the Year Ended 31 July 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Sarah Anderson
ICAEW
King Hope
Chartered Accountants
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

Centre Manager
S Cross

Bankers
Yorkshire Bank PLC
116 High Street
Northallerton
North Yorkshire
DL7 8QW

CAF Bank Ltd
25 Kings Hill Avenue
Kings West Malling
Kent
ME19 4JQ

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Northdale Horticulture Limited (A company limited by guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 April 2021 and signed on the board's behalf by:



C Wilkie - Trustee

Independent Examiner's Report to the Trustees of
Northdale Horticulture Limited
(A company limited by guarantee) (Registered number: 07512291)

Independent examiner's report to the trustees of Northdale Horticulture Limited (A company limited by guarantee) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2020.

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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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.

Sarah Anderson

Sarah Anderson
ICAEW
King Hope
Chartered Accountants
34 Romanby Road
Northallerton
North Yorkshire
DL7 8NF

22 April 2021

Northdale Horticulture Limited
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	16,605	15,521	32,126	38,568
Charitable activities	6				
Sale of goods and services		60,290	-	60,290	64,254
Contractual		590,961	-	590,961	481,128
Letting of non investment property		2,000	-	2,000	3,000
Ancillary		5,513	-	5,513	8,272
Other trading activities	4	2,300	5,627	7,927	4,016
Investment income	5	270	-	270	169
Other income	7	135,098	3,000	138,098	9,867
Total		813,037	24,148	837,185	609,274
EXPENDITURE ON					
Raising funds	8	13,026	-	13,026	13,847
Charitable activities	9				
Sale of goods and services		185,056	-	185,056	122,461
Contractual		528,330	1,464	529,794	464,440
Ancillary		774	-	774	9,093
Management and administration		-	-	-	5,619
Total		727,186	1,464	728,650	615,460
NET INCOME/(EXPENDITURE)		85,851	22,684	108,535	(6,186)
Transfers between funds	21	13,631	(13,631)	-	-
Net movement in funds		99,482	9,053	108,535	(6,186)
RECONCILIATION OF FUNDS					
Total funds brought forward		500,048	22,372	522,420	528,606
TOTAL FUNDS CARRIED FORWARD		599,530	31,425	630,955	522,420

The notes form part of these financial statements

Balance Sheet
31 July 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	15	391,520	-	391,520	347,549
CURRENT ASSETS					
Stocks	16	20,852	-	20,852	24,248
Debtors	17	79,371	-	79,371	41,075
Cash at bank and in hand		186,167	31,425	217,592	137,017
		286,390	31,425	317,815	202,340
CREDITORS					
Amounts falling due within one year	18	(53,930)	-	(53,930)	(27,469)
NET CURRENT ASSETS		232,460	31,425	263,885	174,871
TOTAL ASSETS LESS CURRENT LIABILITIES		623,980	31,425	655,405	522,420
PROVISIONS FOR LIABILITIES	20	(24,450)	-	(24,450)	-
NET ASSETS		599,530	31,425	630,955	522,420
FUNDS	21				
Unrestricted funds				599,530	500,048
Restricted funds				31,425	22,372
TOTAL FUNDS				630,955	522,420

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2020 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2020

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2021 and were signed on its behalf by:



C Wilkie - Trustee

Northdale Horticulture Limited
(A company limited by guarantee)

Cash Flow Statement
for the Year Ended 31 July 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	25	159,411	34,892
Net cash provided by operating activities		159,411	34,892
Cash flows from investing activities			
Purchase of tangible fixed assets		(79,106)	(53,753)
Sale of tangible fixed assets		-	900
Interest received		270	169
Net cash used in investing activities		(78,836)	(52,684)
Change in cash and cash equivalents in the reporting period		80,575	(17,792)
Cash and cash equivalents at the beginning of the reporting period		137,017	154,809
Cash and cash equivalents at the end of the reporting period		217,592	137,017

The notes form part of these financial statements

1. STATUTORY INFORMATION

Northdale Horticulture Limited is a charitable company registered in England & Wales. The company is limited by guarantee without share capital. The company's registered details can be found on page 5.

2. 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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The principle accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

The company is partially exempt for VAT purposes and calculations are performed quarterly, the irrecoverable VAT is included in the Statement of Financial Activities.

Income
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.

The following specific policies are applied to particular categories of income:

Voluntary Income is received by donations and grants and is included in full in the Statement of Financial Activities when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and is included in charitable activities.

Charitable trading activity generates incoming resources which are accounted for when earned.

Contractual income includes provider invoice income, hub provision and self funding income and are recognised in the Statement of Financial Activities when the rights to it are earned.

Investment income is included when receivable.

Expenditure
Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classed by activity. The costs of each activity are made up of the total direct costs and support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis of activity levels consistent with the use of the resource.

Cost of generating funds comprises costs associated with attracting voluntary income where actually applicable.

continued...

2. ACCOUNTING POLICIES - continued

Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.

Significant judgements and estimates

The critical judgements that the directors have made in the process of applying the company's accounting policies that have the most significant effect of the amounts recognised in the statutory financial statements are discussed below.

(i) Assessing indicators of impairment

In assessing whether there have been any indicators of impairment assets, the directors have considered both the external and internal sources. There have been no indicators of impairment during the current financial year.

The key assumptions concerning the future, and other key sources of estimation uncertainty, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) Determining useful economic lives of property, plant & equipment and intangibles

The company depreciates tangible assets over their estimated useful lives. The estimation of useful likes of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance.

Government grants

Government grants relate to:

i) Income accrued under the Coronavirus Job Retention Scheme recognised over the period for which the employee is furloughed.
ii) A business support grant from the local authority in respect of Coronavirus restrictions, recognised on receipt of funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% - 15% on reducing balance
Biomass boiler	- 5% on cost
Gardening & outside equipment	- 25% on reducing balance
Office, shop furnishings and general equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Woodwork tools	- 25% on reducing balance

Stocks

Stocks are valued the lower of cost and estimated selling price less costs to sell.

continued...

2. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Within unrestricted funds, the charity may designate certain funds for specific purposes.

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 a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions for liabilities
Liabilities where the amount due is as a result of a constructive obligation are included as provisions for liabilities and charges where it is probable that settlement will be required and the amount can be reasonably quantified.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
The company 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.

3. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	20,276	19,329
Grants	11,850	19,239
	32,126	38,568

Included in donations is £3,671 (2019: £3,864) for restricted projects.

Included in grants is £11,850 (2019: £19,239) for restricted projects.

continued...

4. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	7,927	4,016

5. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	270	169

6. INCOME FROM CHARITABLE ACTIVITIES

	Sale of goods and services	Contractual	Letting of non investment property
	£	£	£
Provider invoice income	-	280,486	-
Hub provision	-	276,893	-
Self funding	-	33,582	-
Garden nursery sales, contracting and workshop sales	60,290	-	-
Renewable heat incentive	-	-	-
Income received for provision of work placements for occupational therapy students	-	-	-
Room and facility hire	-	-	2,000
Sundry income	-	-	-
	60,290	590,961	2,000

	Ancillary	2020 Total activities	2019 Total activities
	£	£	£
Provider invoice income	-	280,486	274,790
Hub provision	-	276,893	164,607
Self funding	-	33,582	41,731
Garden nursery sales, contracting and workshop sales	-	60,290	64,254
Renewable heat incentive	5,266	5,266	4,076
Income received for provision of work placements for occupational therapy students	145	145	2,235
Room and facility hire	-	2,000	3,000
Sundry income	102	102	1,961
	5,513	658,764	556,654

continued...

7. OTHER INCOME

	2020	2019
	£	£
Minibus hire income	6,129	9,867
Government grants	57,323	-
Transfer of assets from unincorporated charity	74,646	-
	138,098	9,867

In the first few months of the financial year Northdale amalgamated with another local charity "Breathing Space". In the proceeding year Northdale provided a co-ordinator to assist with the running of the Breathing Space charity as well as a base from which to operate.

The remaining assets of Breathing Space were transferred on to Northdale's balance sheet at the date of amalgamation. The amount recognised in other income reflects the fair value of the remaining assets transferred.

Included within assets transferred was £3,000 previously designated towards the cost of the "Gig Buddies" project; this is now included in the established fund within Northdale Horticulture Limited.

8. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	11,925	11,676
Fundraising costs	1,101	2,171
	13,026	13,847

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10)	Support costs (see note 11)	Totals
	£	£	£
Sale of goods and services	144,155	40,901	185,056
Contractual	458,067	71,727	529,794
Ancillary	774	-	774
	602,996	112,628	715,624

Management and administration costs in the year ended 31 July 2020 have been further allocated to charitable activities and costs attributable to raising funds on the basis of activity levels.

continued...

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Sale of goods and services	Contractual	Ancilliary	2020 Total activities	2019 Total activities
	£	£	£	£	£
Staff costs	105,544	326,186	-	431,730	345,216
Other operating leases	753	1,507	-	2,260	981
Volunteer allowance	1,668	5,005	-	6,673	10,675
Garden nursery and workshop purchases	9,058	27,174	-	36,232	33,831
Rates and water	505	1,515	-	2,020	2,665
Insurance	1,531	4,594	-	6,125	5,313
Light and heat	3,000	9,666	-	12,666	12,680
Postage, stationery, marketing etc.	932	3,003	-	3,935	6,098
Telephone	745	2,402	-	3,147	2,072
Motor expenses	1,610	14,492	-	16,102	12,560
Sundries	1,163	3,491	-	4,654	7,254
Refreshments	286	858	-	1,144	2,710
Repairs	5,142	15,426	-	20,568	20,649
Bookkeeping services	1,523	4,908	-	6,431	4,014
Training	775	1,549	774	3,098	2,024
Excursions	-	4,303	-	4,303	1,310
Adjustment for irrecoverable VAT	1,136	3,407	-	4,543	-
Depreciation	8,784	26,351	-	35,135	27,290
Loss on sale of assets	-	-	-	-	300
	144,155	458,067	774	602,996	502,695

Included within contractual direct costs are staff costs of £1,464 (2019: £1,449) which relate to restricted fund activities.

continued...

11. SUPPORT COSTS

	Sale of goods and services £	Contractual £
Staff costs	38,042	57,303
Other operating leases	63	188
Light and heat	167	500
Postage, stationery, marketing etc.	52	155
Telephone	42	124
Bank charges	338	1,015
Sundries	117	353
Professional fees inc HR and payroll	1,995	5,985
Bookkeeping services	85	253
Accountancy fees	-	-
Independent Examiners fee	-	-
	40,901	65,876

	Contractual (governance) £	2020 Total activities £	2019 Total activities £
Staff costs	1,491	96,836	87,534
Other operating leases	-	251	109
Light and heat	-	667	668
Postage, stationery, marketing etc.	-	207	321
Telephone	-	166	109
Bank charges	-	1,353	928
Sundries	-	470	604
Professional fees inc HR and payroll	-	7,980	4,274
Bookkeeping services	-	338	211
Accountancy fees	3,610	3,610	3,460
Independent Examiners fee	750	750	700
	5,851	112,628	98,918

continued...

12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	35,135	27,290
Other operating leases	2,511	1,090
Deficit on disposal of fixed assets	-	300

13. TRUSTEES' REMUNERATION AND BENEFITS

In prior years, one of the trustees, P Norwood received remuneration totalling £2,176. This was paid in exchange for financial assistance over a number of years. From July 2019 P Norwood no longer received remuneration.

No other remuneration or benefits were paid to any of the remaining Trustees

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

14. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	505,079	415,412
Social security costs	27,210	23,681
Other pension costs	8,203	5,333
	540,492	444,426

The average monthly number of employees during the year was as follows:

	2020	2019
Centre manager	1	1
Centre and support staff	43	29
	44	30

No employees received emoluments in excess of £60,000.

continued...

15. TANGIBLE FIXED ASSETS

	Freehold property £	Biomass boiler £	Gardening & outside equipment £
COST			
At 1 August 2019	334,239	26,926	12,781
Additions	33,790	-	3,750
At 31 July 2020	368,029	26,926	16,531
DEPRECIATION			
At 1 August 2019	52,615	6,731	6,868
Charge for year	11,027	-	3,762
At 31 July 2020	63,642	6,731	10,630
NET BOOK VALUE			
At 31 July 2020	304,387	20,195	5,901
At 31 July 2019	281,624	20,195	5,913

	Office, shop furnishings and general equipment £	Motor vehicles £	Woodwork tools £	Totals £
COST				
At 1 August 2019	54,551	38,353	6,565	473,415
Additions	9,566	32,000	-	79,106
At 31 July 2020	64,117	70,353	6,565	552,521
DEPRECIATION				
At 1 August 2019	36,891	17,928	4,833	125,866
Charge for year	6,806	13,106	434	35,135
At 31 July 2020	43,697	31,034	5,267	161,001
NET BOOK VALUE				
At 31 July 2020	20,420	39,319	1,298	391,520
At 31 July 2019	17,660	20,425	1,732	347,549

Included in cost or valuation of land and buildings is freehold land of £83,050 (2019 - £83,050) which is not depreciated.

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16. STOCKS

	2020	2019
	£	£
Stocks	20,852	24,248

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	43,421	12,472
Other debtors	12,062	24,380
Prepayments and accrued income	23,888	4,223
	79,371	41,075

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	4,881	6,188
Other creditors	1,978	-
Accrued expenses	47,071	21,281
	53,930	27,469

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	1,323	-
Between one and five years	5,292	-
	6,615	-

continued...

20. PROVISIONS FOR LIABILITIES

	2020	2019
	£	£
Provisions	24,450	-

	Compensatory payments
	£
At 1 August 2019	-
Charge to statement of financial activity	24,450
At 31 July 2020	24,450

A provision of £24,450 has been included for a potential reimbursement of a compensatory payment received in the year. At the signing of the balance sheet, this provision is still unconfirmed.

21. MOVEMENT IN FUNDS

	At 1.8.19	Net movement in funds	Transfers between funds	At 31.7.20
	£	£	£	£
Unrestricted funds				
General fund	221,237	85,851	13,814	320,902
Designated Freehold Property fund	269,679	-	1,459	271,138
Designated Vehicle and Equipment fund	9,132	-	(1,642)	7,490
	500,048	85,851	13,631	599,530
Restricted funds				
Walking Group fund	2,632	(684)	-	1,948
Garden classroom fund	1,395	-	(1,395)	-
Tree House fund	412	-	(412)	-
Ceramics fund	2,834	-	(2,834)	-
Nursery improvements fund	4,639	-	(4,639)	-
Stronger communities fund	871	(780)	(91)	-
Anne Baker Bursary fund	5,809	1,691	-	7,500
Toilets refurbishment fund	3,780	-	(3,780)	-
Scare Zone catering equipment fund	-	480	(480)	-
Gig Buddies fund	-	6,650	-	6,650
Staying safe together fund	-	9,700	-	9,700
Breathing Space	-	5,627	-	5,627
	22,372	22,684	(13,631)	31,425
TOTAL FUNDS	522,420	108,535	-	630,955

continued...

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	813,037	(727,186)	85,851
Restricted funds			
Walking Group fund	-	(684)	(684)
Stronger communities fund	-	(780)	(780)
Anne Baker Bursary fund	1,691	-	1,691
Scare Zone catering equipment fund	480	-	480
Gig Buddies fund	6,650	-	6,650
Staying safe together fund	9,700	-	9,700
Breathing Space	5,627	-	5,627
	24,148	(1,464)	22,684
TOTAL FUNDS	837,185	(728,650)	108,535

continued...

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.18 £	Net movement in funds £	Transfers between funds £	At 31.7.19 £
Unrestricted funds				
General fund	233,690	(29,785)	17,332	221,237
Designated Freehold Property fund	268,842	-	837	269,679
Designated Vehicle and Equipment fund	10,603	-	(1,471)	9,132
	513,135	(29,785)	16,698	500,048
Restricted funds				
Four Seasons garden fund	4,389	-	(4,389)	-
Walking Group fund	3,831	(1,199)	-	2,632
Garden classroom fund	4,239	-	(2,844)	1,395
Tree House fund	412	-	-	412
Cooker fund	1,600	-	(1,600)	-
Play equipment fund	1,000	-	(1,000)	-
Ceramics fund	-	2,834	-	2,834
Nursery improvements fund	-	9,189	(4,550)	4,639
Stronger communities fund	-	3,186	(2,315)	871
Anne Baker Bursary fund	-	5,809	-	5,809
Toilets refurbishment fund	-	3,780	-	3,780
	15,471	23,599	(16,698)	22,372
TOTAL FUNDS	528,606	(6,186)	-	522,420

continued...

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	584,226	(614,011)	(29,785)
Restricted funds			
Walking Group fund	-	(1,199)	(1,199)
Ceramics fund	2,834	-	2,834
Healthy eating fund	250	(250)	-
Nursery improvements fund	9,189	-	9,189
Stronger communities fund	3,186	-	3,186
Anne Baker Bursary fund	5,809	-	5,809
Toilets refurbishment fund	3,780	-	3,780
	25,048	(1,449)	23,599
TOTAL FUNDS	609,274	(615,460)	(6,186)

Designated funds
Funds have been designated by the Trustees for the following purposes;

Freehold Property - this represents the fair value of the site on incorporation, reduced in line with depreciation charged.

Vehicle and Equipment - this fund was established to represent fixed assets funded by grants. Each year a transfer takes place to reduce the value of the fund inline with depreciation charged.

Any sale of assets for which national lottery funding has been received should receive board approval first.

Restricted funds
Walking Group fund - grant received in 2017 to support the set up of a walking group for clients. Expenditure has been incurred in the year with a fund balance carried forward for future years.

Garden classroom fund - grants received to enable a purpose built garden classroom to facilitate outdoor learning. The work commenced in the prior year and was completed in the 2019/20 financial year.

Tree house fund - a grant was received from Awards for All in the 2017/18 year to facilitate the purchase of a tree house and related equipment for use in the play area. This project was completed in the 2019/20 financial year.

Ceramics fund - a grant was received from Morrisons in the 2018/19 financial year to facilitate the creation of a ceramics activity on-site. This project was completed in the 2019/20 financial year.

Nursery improvements fund - a grant was received from Awards for All in the 2018/19 financial year to facilitate the improvement of the garden nursery area of the site. This project commenced in the prior year and was completed in the 2019/20 financial year.

continued...

21. MOVEMENT IN FUNDS - continued

Stronger communities fund - a grant was received from NYCC Stronger Communites fund in the 2018/19 financial year to set up a new website and client database, the project was started in the 2018/19 year and all the work was completed in the 2019/20 financial year.

Anne Baker bursary fund - a fund was set up in the 2018/19 financial year in memory of Anne Baker (a former Trustee) who died in that year. This has been set up to distribute funds to qualifying local good causes on an annual basis and therefore is seen as a long term funding project. Due to the global pandemic it was decided that no funds would be distributed in the 2019/20 financial year.

Toilets refurbishment fund - a grant was received from Screwfix in the 2018/19 financial year to enable the refurbishment of the main toilet area. This was completed in the 2019/20 financial year.

Scare Zone fund - a donation was received from Broadacres in the 2019/20 financial year to facilitate the purchase of catering equipment. This project was completed in the 2019/20 financial year.

Gig Buddies fund - funding was received in the 2019/20 financial year to facilitate "one on one" trips to events and concerts for vunerable individuals and is hoped to be a long term funding project.

Staying safe together fund - funding was received in the 2019/20 financial year from Awards for All towards adapting the site to a more "safe environment". Due to the global pandemic the funding was not utilised and was carried forward into 2020/21 in full.

Breathing Space fund - Breathing Space is a new area of the charity for 2019/20 which does not receive any grant or contractual funding, therefore the charity has decided that any specific fundraising is ring-fenced to contribute to the services to be provided.

Transfers between funds

Designated funds
Transfers into these funds are in respect of assets purchased from restricted funds. As the restrictions relating to these grants are now met the restricted funds are released and transferred to the unrestricted designated funds.

A transfer out then takes place to unrestricted general fund to match the depreciation charged in respect of these assets. The designated funds equate to the net book value of these assets at the year end. If an asset to which the designation applies is sold, the balance held is transferred to general funds.

Restricted funds
Transfers out of each of these funds arise when the conditions/expenditure have been met/incurred and consequently the restriction released.

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22. OTHER FINANCIAL COMMITMENTS

The company contributes to the personal pension policy of certain employees and operate a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. At the balance sheet date unpaid contributions of £1,652 (2019: £1,261) were due to the funds.

23. RELATED PARTY DISCLOSURES

During the year the charity was invoiced by one of the trustees (P Norwood) for financial assistance given this totalled £1,929 (2019: £Nil)

24. POST BALANCE SHEET EVENTS

On the 23 March 2020 Northdale closed in response to the unprecedented national lockdown. The charity faced three immediate issues:

1. How to support the ongoing costs of the charity, wages, running costs etc.
2. How to continue supporting our beneficiaries.
3. How to distribute the annual bedding plant crop.

1. The charity had the good fortune to continue receiving financial support on a month by month basis from North Yorkshire County Council and could also draw some support from the Governments Furlough Scheme (CJRS). The two regular monthly income streams combined with grant funding from "Awards for All" and Hambleton District Council allowed the charity to continue to operate throughout all of 2019/20.

2. The funds received also allowed the charity to continue providing a socially distanced service to the charity's beneficiaries. From May 2020 onwards the charity provided home working boxes and packs which the charity delivered to the client every two weeks. This service was eventually complimented by weekly zoom meetings and instructional videos. This support continued into the financial year 2020/21.

3. In March and April 2020, the charity created lists of plants available for sale and put both the lists and order forms online so that customers could place orders and book deliveries throughout May and June 2020. In this way the charity managed to distribute over 500 plant orders with a value in excess of £25,000. In June 2020 the charity was able to reopen its plant centre for socially distanced sales.

Once the immediate issues of lockdown had been resolved the charity began the work of extensively remodelling the service to accommodate clients in "COVID secure" environments. This required the installation of six new kitchens, three toilets and the extensive provision of hand sanitising stations, and extension of the existing heating system, the remodelling of the charity's office, the creation of new storage facilities and a significant improvement to the charity's hot water storage system as well as the provision of PPE to all staff and clients. Some of this work was completed in the 2020 financial year, with the balance completed (or due to be completed) in the following financial year.

In this extraordinary year, it would be remise not to recognise the dedication, flexibility and commitment of the Northdale team who despite very challenging circumstances have worked tirelessly to continue the good work of the charity.

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25. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	108,535	(6,186)
Adjustments for:		
Depreciation charges	35,135	27,290
Loss on disposal of fixed assets	-	300
Interest received	(270)	(169)
Increase in provisions	24,450	-
Decrease/(increase) in stocks	3,396	(2,402)
(Increase)/decrease in debtors	(38,296)	6,974
Increase in creditors	26,461	9,085
Net cash provided by operations	159,411	34,892

26.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.19 £	Cash flow £	At 31.7.20 £
Net cash			
Cash at bank and in hand	137,017	80,575	217,592
	137,017	80,575	217,592
Total	137,017	80,575	217,592