

**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)

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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 vulnerable individuals with volunteers with similar interests and then helps to facilitate trips to events and concerts. The hope is that vulnerable 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.



Northdale Horticulture Limited  
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Report of the Trustees  
for the Year Ended 31 July 2020

**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.

Northdale Horticulture Limited  
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Report of the Trustees  
for the Year Ended 31 July 2020

## **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 is 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.

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

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

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

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.

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

Report of the Trustees  
for the Year Ended 31 July 2020

**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:

A handwritten signature in dark ink, appearing to be 'C Wilkie', written over a horizontal line.

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  
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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	16,605	15,521	32,126	38,568
<b>Charitable activities</b>	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	<u>135,098</u>	<u>3,000</u>	<u>138,098</u>	<u>9,867</u>
<b>Total</b>		813,037	24,148	837,185	609,274
<b>EXPENDITURE ON</b>					
Raising funds	8	13,026	-	13,026	13,847
<b>Charitable activities</b>	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
<b>Total</b>		<u>727,186</u>	<u>1,464</u>	<u>728,650</u>	<u>615,460</u>
<b>NET INCOME/(EXPENDITURE)</b>		85,851	22,684	108,535	(6,186)
<b>Transfers between funds</b>	21	<u>13,631</u>	<u>(13,631)</u>	-	-
<b>Net movement in funds</b>		99,482	9,053	108,535	(6,186)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		500,048	22,372	522,420	528,606
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>599,530</u>	<u>31,425</u>	<u>630,955</u>	<u>522,420</u>

The notes form part of these financial statements

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

**Balance Sheet**  
**31 July 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	391,520	-	391,520	347,549
<b>CURRENT ASSETS</b>					
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
		<u>286,390</u>	<u>31,425</u>	<u>317,815</u>	<u>202,340</u>
<b>CREDITORS</b>					
Amounts falling due within one year	18	(53,930)	-	(53,930)	(27,469)
<b>NET CURRENT ASSETS</b>		<u>232,460</u>	<u>31,425</u>	<u>263,885</u>	<u>174,871</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		623,980	31,425	655,405	522,420
<b>PROVISIONS FOR LIABILITIES</b>	20	(24,450)	-	(24,450)	-
<b>NET ASSETS</b>		<u>599,530</u>	<u>31,425</u>	<u>630,955</u>	<u>522,420</u>
<b>FUNDS</b>	21				
Unrestricted funds				599,530	500,048
Restricted funds				31,425	22,372
<b>TOTAL FUNDS</b>				<u>630,955</u>	<u>522,420</u>

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



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

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:

A handwritten signature in black ink, appearing to be 'C Wilkie', written over a horizontal line.

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 2020

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	25	159,411	34,892
Net cash provided by operating activities		<u>159,411</u>	<u>34,892</u>
<b>Cash flows from investing activities</b>			
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		<u>(78,836)</u>	<u>(52,684)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>80,575</u>	<u>(17,792)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>137,017</u>	<u>154,809</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>217,592</u></u>	<u><u>137,017</u></u>

The notes form part of these financial statements

Northdale Horticulture Limited  
(A company limited by guarantee)

Notes to the Financial Statements  
for the Year Ended 31 July 2020

**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.

Northdale Horticulture Limited  
(A company limited by guarantee)

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**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 lives 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.

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**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
	<u>32,126</u>	<u>38,568</u>

Included in donations is £3,671 (2019: £3,864) for restricted projects.

Included in grants is £11,850 (2019: £19,239) for restricted projects.

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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**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	-	-	-
	<u>60,290</u>	<u>590,961</u>	<u>2,000</u>
		2020	2019
	Ancillary	Total	Total
	£	£	£
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
	<u>5,513</u>	<u>658,764</u>	<u>556,654</u>

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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**7. OTHER INCOME**

	2020	2019
	£	£
Minibus hire income	6,129	9,867
Government grants	57,323	-
Transfer of assets from unincorporated charity	74,646	-
	<u>138,098</u>	<u>9,867</u>

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
	<u>13,026</u>	<u>13,847</u>

**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
	<u>602,996</u>	<u>112,628</u>	<u>715,624</u>

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.

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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**10. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	Sale of goods and services £	Contractual £	Ancillary £	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
	<u>144,155</u>	<u>458,067</u>	<u>774</u>	<u>602,996</u>	<u>502,695</u>

Included within contractual direct costs are staff costs of £1,464 (2019: £1,449) which relate to restricted fund activities.



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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**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	-	-
	<u>40,901</u>	<u>65,876</u>

	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
	<u>5,851</u>	<u>112,628</u>	<u>98,918</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**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
	<u>          </u>	<u>          </u>

**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
	<u>540,492</u>	<u>444,426</u>

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

	2020	2019
Centre manager	1	1
Centre and support staff	43	29
	<u>44</u>	<u>30</u>

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

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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Biomass boiler £	Gardening & outside equipment £
<b>COST</b>			
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
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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.

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**16. STOCKS**

	2020	2019
	£	£
Stocks	20,852	24,248
	<u>20,852</u>	<u>24,248</u>

**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
	<u>79,371</u>	<u>41,075</u>

**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
	<u>53,930</u>	<u>27,469</u>

**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	-
	<u>6,615</u>	<u>-</u>

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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**20. PROVISIONS FOR LIABILITIES**

	2020 £	2019 £
Provisions	24,450	-
	<u>24,450</u>	<u>-</u>
		Compensatory payments £
At 1 August 2019		-
Charge to statement of financial activity		24,450
		<u>24,450</u>
At 31 July 2020		<u>24,450</u>

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 £
<b>Unrestricted funds</b>				
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
	<u>500,048</u>	<u>85,851</u>	<u>13,631</u>	<u>599,530</u>
<b>Restricted funds</b>				
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
	<u>22,372</u>	<u>22,684</u>	<u>(13,631)</u>	<u>31,425</u>
<b>TOTAL FUNDS</b>	<u>522,420</u>	<u>108,535</u>	<u>-</u>	<u>630,955</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**21. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	813,037	(727,186)	85,851
<b>Restricted funds</b>			
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
	<u>24,148</u>	<u>(1,464)</u>	<u>22,684</u>
<b>TOTAL FUNDS</b>	<u>837,185</u>	<u>(728,650)</u>	<u>108,535</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**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 £
<b>Unrestricted funds</b>				
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
	<u>513,135</u>	<u>(29,785)</u>	<u>16,698</u>	<u>500,048</u>
<b>Restricted funds</b>				
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
	<u>15,471</u>	<u>23,599</u>	<u>(16,698)</u>	<u>22,372</u>
<b>TOTAL FUNDS</b>	<u>528,606</u>	<u>(6,186)</u>	<u>-</u>	<u>522,420</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**21. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	584,226	(614,011)	(29,785)
<b>Restricted funds</b>			
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
	<u>25,048</u>	<u>(1,449)</u>	<u>23,599</u>
<b>TOTAL FUNDS</b>	<u>609,274</u>	<u>(615,460)</u>	<u>(6,186)</u>

**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.



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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2020

**21. MOVEMENT IN FUNDS - continued**

Stronger communities fund - a grant was received from NYCC Stronger Communities 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 vulnerable 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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Notes to the Financial Statements - continued  
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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 remiss 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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Notes to the Financial Statements - continued  
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**25. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2020 £	2019 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	108,535	(6,186)
<b>Adjustments for:</b>		
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
<b>Net cash provided by operations</b>	<u>159,411</u>	<u>34,892</u>

**26.. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.8.19 £	Cash flow £	At 31.7.20 £
<b>Net cash</b>			
Cash at bank and in hand	137,017	80,575	217,592
	<u>137,017</u>	<u>80,575</u>	<u>217,592</u>
<b>Total</b>	<u>137,017</u>	<u>80,575</u>	<u>217,592</u>