

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)

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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, education 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.

Report of the Trustees  
for the Year Ended 31 July 2024

## **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,

Report of the Trustees  
for the Year Ended 31 July 2024

## 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 is 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.

Report of the Trustees  
for the Year Ended 31 July 2024

**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:

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

C Wilkie - Trustee



Report of the Independent Auditors to the Trustees of  
Northdale Horticulture Limited  
(A company limited by guarantee) (Registered number: 07512291)

### **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 than those that arise from error as they may involve deliberate concealment or collusion.

Report of the Independent Auditors to the Trustees of  
Northdale Horticulture Limited  
(A company limited by guarantee) (Registered number: 07512291)

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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	41,212	42,054	83,266	371,060
<b>Charitable activities</b>	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
<b>Total</b>		<b>1,275,416</b>	<b>42,054</b>	<b>1,317,470</b>	<b>1,439,915</b>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	7	16,151	1,145	17,296	15,982
		16,151	1,145	17,296	15,982
<b>Charitable activities</b>	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
<b>Total</b>		<b>1,292,557</b>	<b>32,125</b>	<b>1,324,682</b>	<b>1,194,651</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(17,141)</b>	<b>9,929</b>	<b>(7,212)</b>	<b>245,264</b>
<b>Transfers between funds</b>	19	69,097	(69,097)	-	-
<b>Net movement in funds</b>		<b>51,956</b>	<b>(59,168)</b>	<b>(7,212)</b>	<b>245,264</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,130,184	194,294	1,324,478	1,079,214
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,182,140</b>	<b>135,126</b>	<b>1,317,266</b>	<b>1,324,478</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**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 £
<b>FIXED ASSETS</b>					
Intangible assets	13	3,247	-	3,247	2,054
Tangible assets	14	775,020	-	775,020	705,796
		<u>778,267</u>	<u>-</u>	<u>778,267</u>	<u>707,850</u>
<b>CURRENT ASSETS</b>					
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
		<u>545,287</u>	<u>135,126</u>	<u>680,413</u>	<u>740,507</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(141,414)	-	(141,414)	(123,879)
<b>NET CURRENT ASSETS</b>		<u>403,873</u>	<u>135,126</u>	<u>538,999</u>	<u>616,628</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,182,140</u>	<u>135,126</u>	<u>1,317,266</u>	<u>1,324,478</u>
<b>NET ASSETS</b>		<u>1,182,140</u>	<u>135,126</u>	<u>1,317,266</u>	<u>1,324,478</u>
<b>FUNDS</b>	19				
Unrestricted funds				1,182,140	1,130,184
Restricted funds				135,126	194,294
<b>TOTAL FUNDS</b>				<u>1,317,266</u>	<u>1,324,478</u>

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

**Northdale Horticulture Limited**  
**(A company limited by guarantee)**

**Cash Flow Statement**  
**for the Year Ended 31 July 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	24	234,259	102,751
Interest paid		-	(45)
Net cash provided by operating activities		<u>234,259</u>	<u>102,706</u>
<b>Cash flows from investing activities</b>			
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		<u>(133,366)</u>	<u>(303,020)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>100,893</u>	<u>(200,314)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>297,481</u>	<u>497,795</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>398,374</u></u>	<u><u>297,481</u></u>

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; its 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.

## 2. ACCOUNTING POLICIES - continued

### **Income**

Donated services and facilities 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.

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.



## 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.

Northdale Horticulture Limited  
(A company limited by guarantee)

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

**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
	<u>83,266</u>	<u>371,060</u>

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 in the Trustees' Annual Report. In accordance with FRS102, the economic contribution of volunteers is not recognised in these financial statements.

**4. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	<u>3,245</u>	<u>1,263</u>

**5. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	2,773	1,751
Other interest	-	37
	<u>2,773</u>	<u>1,788</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

**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	-	-
	<u>156,615</u>	<u>989,318</u>	<u>68,913</u>
		2024	2023
	Ancillary	Total	Total
	£	activities	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
	<u>13,340</u>	<u>1,228,186</u>	<u>1,065,804</u>

**7. RAISING DONATIONS AND LEGACIES**

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

**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
	<u>1,142,313</u>	<u>165,073</u>	<u>1,307,386</u>

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.

**Northdale Horticulture Limited**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**9. SUPPORT COSTS**

	Management £	Finance £	Human resources £
Sale of goods and services	102	2,862	40,996
Contractual	305	16,207	90,530
	<u>407</u>	<u>19,069</u>	<u>131,526</u>
	Memberships and affiliations £	Governance costs £	Totals £
Sale of goods and services	279	-	44,321
Contractual	1,579	11,664	120,752
	<u>1,858</u>	<u>11,664</u>	<u>165,073</u>

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	<u>(20,000)</u>	<u>(33,350)</u>

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
	<u>963,299</u>	<u>865,036</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

**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
	<u>59</u>	<u>54</u>

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	<u>39</u>	<u>39</u>

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 £
<b>COST</b>	
At 1 August 2023	3,735
Additions	<u>2,425</u>
At 31 July 2024	<u>6,160</u>
<b>AMORTISATION</b>	
At 1 August 2023	1,681
Charge for year	<u>1,232</u>
At 31 July 2024	<u>2,913</u>
<b>NET BOOK VALUE</b>	
At 31 July 2024	<u>3,247</u>
At 31 July 2023	<u>2,054</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

**14. TANGIBLE FIXED ASSETS**

	Land and Buildings £	Biomass boiler £	Gardening & outside equipment £
<b>COST</b>			
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
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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).

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

**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
	<u>34,710</u>	<u>27,773</u>

**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
	<u>247,329</u>	<u>415,253</u>

**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
	<u>141,414</u>	<u>123,879</u>

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
	<u>71,311</u>	<u>54,383</u>

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
	<u>11,528</u>	<u>23,324</u>

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
	<u>49,667</u>	<u>55,000</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

**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 £
<b>Unrestricted funds</b>				
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
	<u>1,130,184</u>	<u>(17,141)</u>	<u>69,097</u>	<u>1,182,140</u>
<b>Restricted funds</b>				
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)	-
	<u>194,294</u>	<u>9,929</u>	<u>(69,097)</u>	<u>135,126</u>
<b>TOTAL FUNDS</b>	<u>1,324,478</u>	<u>(7,212)</u>	<u>-</u>	<u>1,317,266</u>



Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

**19. 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	1,275,416	(1,292,557)	(17,141)
<b>Restricted funds</b>			
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)	-
	<u>42,054</u>	<u>(32,125)</u>	<u>9,929</u>
<b>TOTAL FUNDS</b>	<u>1,317,470</u>	<u>(1,324,682)</u>	<u>(7,212)</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

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 £
<b>Unrestricted funds</b>					
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
	<u>863,526</u>	<u>-</u>	<u>223,596</u>	<u>43,062</u>	<u>1,130,184</u>
<b>Restricted funds</b>					
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
	<u>56,605</u>	<u>159,083</u>	<u>21,668</u>	<u>(43,062)</u>	<u>194,294</u>
<b>TOTAL FUNDS</b>	<u>920,131</u>	<u>159,083</u>	<u>245,264</u>	<u>-</u>	<u>1,324,478</u>

**Northdale Horticulture Limited**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**19. 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	1,386,929	(1,163,333)	223,596
<b>Restricted funds</b>			
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
	<u>52,986</u>	<u>(31,318)</u>	<u>21,668</u>
<b>TOTAL FUNDS</b>	<u>1,439,915</u>	<u>(1,194,651)</u>	<u>245,264</u>

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 an 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 vulnerable 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;

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

**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.

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

**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 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(7,212)	245,264
<b>Adjustments for:</b>		
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
<b>Net cash provided by operations</b>	<u>234,259</u>	<u>102,751</u>

Northdale Horticulture Limited  
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Notes to the Financial Statements - continued  
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**25. ANALYSIS OF CHANGES IN NET FUNDS**

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