THE HARINGTON SCHEME LIMITED

England & Wales · Charity number 279376

Details

Other names	HARINGTON, HARINGTON GARDENERS, HARINGTON/HARINGTON GARDENERS
Status	Registered
Legal form	Charitable company
Company number	01467946
Registered	1980-02-21
Register	View on the Charity Commission register

Contact

Address	The Harington Scheme 55a Cholmeley Park London N6 5EH
Phone	02034577997
Email	info@harington.org.uk
Website	www.harington.org.uk

Activities

Objects: 1. TO ADVANCE THE EDUCATION AND TRAINING OF ADULTS (ESPECIALLY YOUNG ADULTS) WITH LEARNING DISABILITIES, OR LEARNING DIFFICULTIES OR PHYSICAL DISABILITIES, IN HORTICULTURE AND OTHER VOCATIONAL SKILLS.2. TO RELIEVE UNEMPLOYMENT FOR THE PUBLIC BENEFIT AMONGST PEOPLE WITH LEARNING DISABILITIES, OR LEARNING DIFFICULTIES OR PHYSICAL DISABILITIES.3. TO RELIEVE THE NEEDS OF PEOPLE WITH LEARNING DISABILITIES, OR LEARNING DIFFICULTIES OR PHYSICAL DISABILITIES

Activities: The Harington Scheme provides a unique learning experience for young people and adults with learning disabilities and/or difficulties to help them into employment, further education or a more rewarding life through appropriate learning opportunities.

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Classification

- **How:** Provides Services
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE LONDON BOROUGH OF HARINGEY
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£2,412,075	£2,614,625	£634,232	65
2024-07-31	£2,332,222	£2,325,917	£836,783	62
2023-07-31	£2,170,357	£2,055,393	£830,477	59
2022-07-31	£1,901,099	£1,909,946	£715,513	55
2021-07-31	£1,795,641	£1,836,884	£724,360	55

Trustees

Name	Role	Appointed
Alison Mary Kelly	Chair	2022-04-06
Jaspal Singh Dhaliwal		2023-10-16
Julie Elizabeth Forsythe		2023-06-14
Katherine Rebecca Lamb		2023-06-14
Mark Anthony Cooke		2021-03-03
Martin Peter Hesketh		2023-10-16
Patricia Leman		2024-03-26
Penelope Jane Kenway		2023-06-14
Ruth Alaile		2024-01-17
Swee Kheng Lee		2023-10-16

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THE HARINGTON SCHEME LIMITED

England & Wales - Charity number 279376

Accounts

Company Number: 01467946
Charity Number: 279376

THE HARINGTON SCHEME LIMITED

(Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2025

CONTENTS

	Page
Foreword by the Chair of the Board of Trustees	3-4
Trustees' Report	4-11
Auditors' Report	12-15
Statement of Financial Activities	16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Accounts	19-29

Foreword by Alison Kelly, Chair of the Board of Trustees

For 45 years, Harington has been quietly transforming lives — opening doors that might otherwise remain closed for young people with Special Educational Needs and Disabilities across North London.

Founded in 1980, Harington is deeply rooted in its community. Over decades, we have built trusted relationships with families, employers, local authorities, and partner organisations, alongside a deep and practical understanding of the challenges young people with SEND face. This experience allows us to do what we do best: recognise potential, nurture strengths, and support each individual to move forward with confidence and purpose.

At the heart of Harington is a belief that every young person deserves the opportunity to thrive. Through highly personalised support, we help students develop not only the skills needed for work and further learning, but also the resilience, independence, and self-belief that underpin a fulfilling life. For many of our students, Harington is not simply an option — it is the difference between isolation and opportunity.

Our outcomes speak powerfully to this impact. Harington students' progress into further education, supported internships, apprenticeships, and paid employment at rates well above the national average for young people with SEND. In August 2025 alone, 82% of our leavers moved on to employment, training, or apprenticeships. These figures reflect not just success in the workplace, but the effectiveness of a model built around individual strengths, real-world experience, and sustained support.

Equally transformative are the everyday achievements that often go unseen: learning to travel independently, manage money, prepare meals, communicate with confidence, and participate fully in community life. These milestones build dignity, self-esteem, and a lasting sense of belonging — outcomes that families tell us are truly life-changing.

As national policy increasingly directs young people with SEND into mainstream provision, the need for specialist support has never been clearer. Inclusion is essential, but for many learners it is specialist environments like Harington that provide the foundation they need to succeed in mainstream education or employment. At the same time, SEND services face rising demand and escalating costs, while core funding falls short of covering the true cost of delivery.

In this context, sustaining Harington's work is not only vital — it is urgent. Our committed and experienced Board of Trustees remains focused on ensuring the charity's long-term financial stability, impact, and growth, so that we can continue to support young people who depend on us.

This annual report tells the story of a charity that is effective, trusted, and ambitious for the people it serves. With the continued support of our partners, funders, and donors, Harington will keep changing lives — one young person at a time — and help build a society in which learning differences are recognised, valued, and supported to flourish.

Trustees Report

Vision and Mission

Our vision is a society in which all young people with learning differences are able to thrive and lead fulfilling, independent lives.

Our mission is to provide inclusive, high-quality, personalised education and support that enables young people with SEND to progress into further education, employment, and meaningful participation in their communities.

Our Approach and Delivery Model

Harington is an Ofsted-registered Independent Training Provider and North London charity supporting young people aged 16–25 with learning differences, alongside adults through horticultural and enterprise-based day services. We are rooted in our local community and work in close partnership with families, employers, and local authorities.

We deliver a personalised, flexible curriculum across our Highgate and Hornsey sites, designed around each learner's goals, strengths, and needs. Our staff work closely with learners to develop clear progression pathways towards employment, independence, and wellbeing.

Our holistic model integrates education, employability, and therapeutic support. Learners are supported to build communication skills, emotional regulation, and positive relationships, alongside access to financial bursaries where needed.

Employability and Enterprise

We work with a wide network of local employers to provide high-quality work experience and progression opportunities. Our social enterprises — two charity shops and Harington Gardeners — provide real-world settings where learners apply skills, build confidence, and contribute to their community.

In 2024/25, 27 employer partners supported work placements. 98% of students completed their work experience, and 83.3% of supported interns progressed into employment.

Impact and Outcomes

Education Quality and Progression
Our curriculum offers accredited and non-accredited pathways in Horticulture, Customer Service, Functional Skills, and Life Skills, alongside a Supported Internship programme. Provision is highly individualised, with 1:1 and small-group teaching, adaptive learning, and access to counselling, mentoring, Speech and Language Therapy, and Occupational Therapy.

In June 2024, Ofsted rated Harington **'Good'**, recognising the strength of our curriculum, progress against EHCP outcomes, and a strong safeguarding culture.

Learners and Families Supported
In 2024/25, we supported 60 individuals, including 52 young people and adults with learning differences and 8 adults accessing social care provision. We also supported 52 families and carers with guidance, resources, and signposting.

Retention, Attendance and Achievement

- Retention: 100%
- Attendance: 93%
- Overall qualification achievement: 90%
    - Maths: 87%
    - English: 92.5%
    - Vocational qualifications: 100%
    - Supported Internships: 100%

Positive Destinations
Of 17 leavers in 2024/25, 88% progressed to positive destinations, including employment, further education, training, or meaningful daytime activities. 35% entered paid employment, including roles within Harington's own enterprises.

Wellbeing, Voice and Safeguarding

Student wellbeing is central to our model. Learners access mentoring, counselling, art therapy, and occupational therapy based on need. Students are actively involved in decision-making through a Student Council and participation in recruitment and enrichment activities.

Safeguarding is embedded across all aspects of provision and is a shared responsibility of trustees, leaders, staff, and volunteers. Regular training, visible safeguarding leads, and a curriculum covering relationships, online safety, and workplace risk ensure students feel safe and supported.

Organisational Development and Sustainability

We continue to invest in staff capacity and wellbeing, including Mental Health First Aid training, an Employee Assistance Programme, and structured staff engagement. We have secured external funding to strengthen digital learning through a new Digital Skills Champion role and adopted a "grow your own" approach to workforce development.

In 2025/26, we will undertake strategic reviews across the organisation to ensure long-term sustainability, effective use of resources, and maximum impact aligned with our charitable mission.

Thank You

We would like to express our deep gratitude for the generous support shown to Harington throughout 2024/25. Our work is made possible by the dedication, involvement, and kindness of so many individuals and organisations across our community.

This year, 42 regular volunteers supported our students in their learning or offered vital retail support across our charity shops. We remain deeply grateful to the committed members of The Friends of Harington, whose enthusiasm, fundraising efforts and presence at our events continue to make a real difference. We would also like to extend our thanks to Gary Sycamore and Robin Vicary, who continue to donate the proceeds of their sales to Harington.

We are fortunate to have the support of businesses, charities, schools and other partners that provide meaningful work placements or share their facilities, enriching the experience and opportunities available to our students. The generous contributions from individual donors and Trusts and Foundations play a vital role in sustaining and developing our work, and we extend our sincere thanks for their support.

In 2024/25 we were delighted to welcome many members of the community to our Spring and Winter Sales, as well as those who shop at or donate items to our charity shops. These contributions, whether through purchasing, donating, or helping to spread the word about Harington, play an important role in raising income and supporting our mission. Our loyal community members, advocates and ambassadors continue to champion what we do, and we are truly grateful.

And of course, we offer our sincere thanks to our dedicated staff team, whose ongoing commitment ensures our young people continue to grow, develop, and feel a valued part of their communities.

As we move into 2025/26, we are excited to reinvigorate and expand our network of support. We will be focusing on deepening relationships and building new connections with individual donors, trusts and foundations, local community groups and businesses, as well as developing new opportunities for corporate involvement. Together, we look forward to strengthening this foundation so we can continue empowering the young people we work with to shape confident, fulfilling futures.

Early in 2025/26, and in response to the charity's financial position, we launched *Root for Harington,* a new grassroots fundraising campaign with an ambitious target of raising £250,000 over the year. The campaign is designed to bring our whole community together around a shared commitment to secure Harington's future and the sustainability of its education and training programmes, offering accessible ways for individuals, families, businesses and local groups to get involved. Root for Harington will grow throughout the year as part of our wider effort to strengthen and diversify the charity's income base.

FINANCIAL REVIEW

Most of Harington's income comes from public funds in two forms:

- Grants from the Department for Education, for the core provision of education for our students; and
- Grants from local authorities to meet the additional needs for care and support for our students who needs and requirements are identified in their Education, Health and Care plans.

We supplement these funds with the net income from Harington Gardeners and our two charity shops. We also raise funds from trusts, foundations, and generous individuals. Some of these are for specific projects and activities, and are recorded as restricted funds in our accounts. Others contribute to our general funds and enhance our work.

After a modest surplus in the previous year, the charity recorded a deficit of £202,551 in 2024/25 (2023/24 – surplus of £6,306).

Our total income grew during the year to £2,412,075 (2024 - £2,332,222). Income for our training provision grew to £1,765,202 (2024 – £1,755,138). Harington Gardeners income grew slightly to £128,489 (2024- £118,126) while shop sales fell slightly to £315,529 (2024 - £319,486)

Income from donations, legacies, fundraising events, and other income rose to £202,855 (2024- £139,472)

Expenditure grew by about 12% on the previous year to £2,614,625 (2024 – £2,325,917), driven by a combination of inflationary pressures and higher operational costs, including increases in delivery-related staffing costs, National Minimum Wage and National Insurance uplifts, utilities and insurance, and professional fees. This uplift occurred despite broadly consistent levels of activity.

Reserves

As a result of the deficit for the year, we have net assets of £634,232 (2024 - £836,783). There has been a decrease in the amount of cash held to £91,366 (2024 - £245,702).

Our net assets are allocated as follows:

	2025 £	2024 £
Restricted funds, which can only be spent for particular purposes	30,387	9,668
Operating fixed assets (our properties and equipment)	304,675	340,825
Operating working capital	157,034	191,010
Designated funds, amounts set aside by the Trustees for future projects	-	-
Leaving free reserves of	142,627	295,280

The Trustees reviewed the Reserves and Designated Funds Policy in approving these accounts and reconfirmed a target level of free reserves of £500,000. With free reserves at approximately £142,000 at year end, the current level remains significantly below the target and below the threshold required to provide resilience against funding variability and cost pressures. Trustees have therefore initiated a programme of actions early in 2025/26, including internal restructuring measures, strengthened fundraising activity, improvements to commissioning practice and enhanced financial oversight, to begin rebuilding reserves over time. Progress against the reserves target will continue to be monitored closely throughout the year. Trustees have already taken further steps to speak to funders from local authorities and begin looking at possible partnerships.

Going Concern

The Trustees have reviewed the charity's financial position, including reserves, cashflow forecasts, expected income and expenditure, and the wider operating environment for the year ahead. Student numbers remain consistent, demand for our services continues to be strong, and we expect core funding from the DfE and from local authority commissioning to continue at stable levels. We have seen improvement in payments from local authorities with better in house operations resource.

While free reserves remain below the target set by the Trustees, a programme of actions is already underway to strengthen the charity's financial resilience. This includes enhanced financial oversight, tighter cost control, active management of commissioning income, and increased fundraising activity, including the launch of our new community campaign.

We additionally have consistent leadership with the new CEO/Principal Jacqui Steel – which in the past few years Harington has had instability in leadership. Additionally, we have a solid variety of trustees who are committed in working proactively working towards mitigations.

Taking these factors into account, the Trustees are satisfied that the charity has adequate resources to continue operating for at least twelve months from the date of approval of these financial statements and therefore consider the charity to be a going concern.

Investment policy

The Trustees consider that the free reserves need to be readily available to meet any contingencies, so it would be inappropriate to invest them for the medium or long-term. Consequently, available funds are invested in short term fixed interest deposits or held as cash.

Risk management

The Trustees maintain a strategic risk register that identifies the principal risks facing Harington and the controls required to mitigate them. While safeguarding and the quality of education and training remain the most significant risks to students, Trustees recognise that financial resilience, commissioning variability and cashflow timing now represent principal risks, given the reduced level of free reserves and the extent to which financial pressures can directly affect the stability and quality of provision.

Mitigations include established safeguarding procedures, clear policies and training for staff and Trustees, and regular scrutiny through the Quality and Standards Committee. In parallel, Trustees have strengthened financial governance through monthly Board and Strategic Steering Group meetings, enhanced cashflow and reserves monitoring, and a more consistent approach to arrears management and local authority negotiations. Progress towards rebuilding reserves, as set out above, forms an important component of strengthening the charity's overall risk position.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit, and the duties set out in Section 17 (5) of the Charities Act 2011, including the guidance "Public Benefit: Running a Charity".

Our fundraising practices

Harington benefits greatly from the generosity and involvement of local people, who support the charity in many different ways. We continue to gain new supporters through community networks, word of mouth and personal recommendation, often resulting in unsolicited donations and legacies. When we carry out fundraising, we aim to ensure that supporters have a positive experience and feel connected to the impact of their contribution.

Most fundraising activities are delivered by Harington staff and volunteers, including the Friends of Harington and Trustees. We do not use professional fundraisers or involve commercial participators. Our regular fundraising activities include:

- raising funds through our charity shops;
- income from the sale of plants and produce through annual sales and our weekly stall;
- community fundraising events such as concerts, walks, open gardens and social events;
- contributions received through online giving platforms such as JustGiving; and
- grants and donations from charitable trusts, foundations and companies.

Harington staff and Trustees also help to co-ordinate and publicise events organised by supporters in the wider community. Supporters involved in running events are briefed by staff on any relevant requirements, such as Gift Aid rules, to ensure activities are carried out appropriately.

From time to time, we make appeals for donations towards specific projects by writing to existing supporters (direct marketing), advertising in the Friends of Harington newsletter or local media, and posting appeals on our website and social media. All direct marketing is co-ordinated by the Business Support team to ensure it is never intrusive or persistent and that it complies fully with data protection requirements. All communications include clear information on how individuals can opt out of future contact.

There have been no complaints about fundraising activity this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The legal form of Harington is a company limited by guarantee (The Harington Scheme Ltd) governed by its Articles of Association.

Trustees are recruited by a variety of means, depending on the skills and experience required. Use is made of existing networks of Trustee and supporters, together with low cost means of advertising vacancies. New Trustees are usually appointed in the first instance by the Trustees, then reappointed at the following annual general meeting of members. Trustees normally serve for a three-year term, which can normally be renewed twice.

Trustees receive an induction programme including safeguarding and any other required training when first appointed, with further training being planned whenever required to keep them up to date with good practice.

The Trustees operate collectively as a Board. Operational decisions are delegated through a formal scheme of delegation to the Chief Executive, with the Board retaining decisions over strategy, budgeting, and other appropriate matters. The Board has established two sub-committees: Quality and Standards, and Finance and Resources to provide more detailed scrutiny of relevant matters and provide advice to the Board, but has not delegated any decision-making powers to them. The remuneration of the Chief Executive is determined by the Board on the recommendation of the Chair and Treasurer. Where necessary external advice is taken on at the appropriate level. The pay of all staff is determined by reference to pay scales approved by the Trustees. These are benchmarked against external comparators from time to time.

Reference and administrative details

Company Number:	01467946
Charity Number:	279376
Registered Office:	55a Cholmeley Park London N6 5EH
Auditors:	Calders (1883) LLP, Chartered Accountants and Statutory Auditors, 30 Orange Street London WC2H 7HF
Accountants:	Moore Stephens Northern Home Counties Limited
Bankers:	Metro Bank 1 Southampton Row London WC1B 5HA

Website www.harington.org.uk

Directors and trustees

The Trustees of the Company are its directors for the purpose of company law and throughout this report they are collectively referred to as the Trustees

The Trustees that served during the year and since the year end were as follows:

Alison Kelly	Chair. Appointed 06.04.2023
Mark Cooke	Treasurer and Vice Chair. Appointed 03.03.2021
Penelope Kenway	Vice Chair. Appointed 14.06.2023
Ruth Alaile	Appointed 17.01.2024
Jaspal Dhaliwal	Appointed 16.10.2023
Julie Forsythe	Appointed 14.06.2023
Martin Hesketh	Appointed 16.10.2023
Katherine Lamb	Appointed 14.06.2023
Swee Kheng Lee	Appointed 16.10.2023
Patricia Leman	Appointed 26.03.2024

Key management personnel

Jacqueline Steel	Chief Executive / Principal
Johanna Day	Head of Operations and Finance Appointed February 2025. Resigned November 2025
Susan Shefras	Interim Chief Operating Officer Appointed June 2024. Resigned March 2025

Trustees' responsibilities in relation to the financial statements

The Trustees, who are also the directors of the Harington Scheme for the purposes of company law, are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities

Statement as to disclosure to our auditors

In accordance with company law, as the company's Trustees, we certify that:

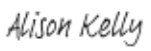
- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware: and
- as the Trustees of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditor

The auditors, Calders (1883) LLP, will be proposed for reappointment in accordance with Section 485 of the Companies Act 2006.

In preparing this report, the Trustees have taken advantage of the Small Companies Exemptions provided by Section 415A of the Companies Act 2006.

This report was approved by the Trustees on 9th March 2026 and signed on its behalf by Alison Kelly – Chair.



Alison Kelly
Chair

We have audited the financial statements of The Harington Scheme (the 'charitable company') for the year ended 31 July 2025 which comprise The Statement of Financial Activities (incorporating income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 Auditor's 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 entity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 10, 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered and undertook the following audit procedures in response:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are those that relate to the reporting frameworks (United Kingdom accounting standards and Companies Act 2006), Company Law and Charity Law;
- We obtained an understanding of the nature of the industry and sector, control environment and business performance;
- The outcome of discussions with management and those charged with governance and any matters we identified having obtained and reviewed the company's documentation of their policies and procedures related to:
    - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance or any actual or potential litigation or claims;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
    - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

- The matters discussed during the audit engagement team briefing regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. All engagement team members were advised to remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC and inspection of relevant legal correspondence;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments by testing manual journal entries, in particular journal entries relating to management estimates and entries determined to be large or relating to unusual transactions;
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business;
- Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
    - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation;
    - knowledge of the industry in which the client operates;
    - understanding of the legal and regulatory requirements specific to the company including
    - the provisions of the applicable legislation
    - the applicable statutory provisions

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement. We are also required to perform specific procedures to respond to the risk of management override.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate and avoid a material penalty. These included data protection, employment and health and safety regulations, competition and anti-bribery laws, environment regulations.

With regards to laws and regulations relating to the operating aspects of the company, these were discussed with management and were not considered fundamental to the operating of the business therefore should not have a material impact on the financial statements.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

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

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Calders (1883) LLP

Tony Badiani (Senior statutory auditor)

for and on behalf of
Calders (1883) LLP, Chartered Accountants and Statutory Auditors, 30 Orange Street, London WC2H 7HF

Date: 9th March 2026

THE HARINGTON SCHEME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

Summary Income and Expenditure Account

	Note	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
Income from:					
Donations and legacies					
Charity grants and donations	2	45,200	44,748	89,948	59,524
Legacies and other donations	3	55,825	-	55,825	60,815
Charitable Activities:					
Training scheme income including fees and grants from public bodies	5	1,754,954	10,248	1,765,202	1,755,138
Harington Gardeners	6	128,489	-	128,489	118,126
Charity Shops	7	315,529	-	315,529	319,486
Fundraising events	8	-	-	-	-
Investment income	4	4,912	-	4,912	5,087
Other income	9	52,170	-	52,170	14,046
Total Income		2,357,079	54,996	2,412,075	2,332,222
Expenditure on:					
Raising funds					
Expenditure on raising funds	13	80,297	-	80,297	41,458
Charitable Activities:					
Harington Gardeners	10	337,631	-	337,631	324,862
Training Scheme	11	1,816,764	34,277	1,851,041	1,659,650
Charity Shops	12	345,656	-	345,656	299,947
Total Expenditure		2,580,348	34,277	2,614,625	2,325,917
NET INCOME FOR THE YEAR		(223,270)	20,719	(202,551)	6,306
Total Funds at 1st August 2024		827,115	9,668	836,783	830,477
Total Funds at 31st July 2025		603,845	30,387	634,232	836,783

The notes on Pages 19 to 29 form part of these Financial Statements.

THE HARINGTON SCHEME
BALANCE SHEET
AS AT 31 JULY 2025

	Note	£	2025 £	£	2024 £
Fixed Assets:					
Tangible assets	17		304,675		340,825
Investments	18		128,516		123,604
			433,191		464,429
Current Assets:					
Debtors	19	292,201		329,217	
Cash at bank and in hand		91,366		245,702	
		383,567		574,919	
Creditors: Amounts falling due within one year	20	(160,852)		(159,046)	
Net Current Assets			222,715		415,873
Creditors: Amounts falling due after more than one year	21		(21,674)		(43,519)
Total Net Assets			634,232		836,783
The Funds Of The Charity:					
Restricted funds	22		30,387		9,668
Unrestricted funds:	23				
Designated funds			461,218		531,835
General			142,627		295,280
			634,232		836,783

The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

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

The Financial Statements were approved by the Board on 9th March 2026 and signed on its behalf.

Alison Kelly

..... Trustee
Alison Kelly

Mark A. Cooke

..... Treasurer
Mark Cooke

THE HARINGTON SCHEME
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2025

	Note	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated by operations	**1**		(148,024)		(28,100)
Investing activities					
Movement in fixed asset investments		(4,912)		(5,086)	
Purchase of tangible fixed assets		(6,312)		(107,523)	
Proceed on disposal of tangible fixed assets		-		-	
Interest received		4,912		5,087	
Net cash (used)/generated by investing activities			(6,312)		(107,522)
Net increase in cash and cash equivalents			(154,336)		(135,622)
Cash and cash equivalents at beginning of year			245,702		381,324
Cash and cash equivalents at end of year			91,366		245,702

1. Cash generated from operations

Surplus/(Deficit) for the year	(202,551)	6,306
Adjustments for:		
Investment income	(4,912)	(5,087)
Depreciation	42,462	34,667
Loss on fixed asset disposal	-	2,673
Movements in working capital:		
Movement in debtors	37,016	(127,281)
Movement in creditors	(20,039)	60,622
Cash generated by operations	(148,024)	(28,100)

The notes on Pages 19 to 29 form part of these Financial Statements.

1. Accounting Policies

Charity information

The Harington Scheme is a private company limited by guarantee incorporated in England and Wales. The registered office is 55A Cholmeley Park, London, N6 5EH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income

Income from donations and legacies income is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from charitable activities from investments are included when receivable.

Income from Central and Local Government grants is accounted for in the SOFA in the period to which it relates. All other income is accounted for when receivable.

1.3 Expenditure

Expenditure is recognised in the period in which a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income from grants and donations and the costs of staging fundraising events.

Charitable activities include expenditure associated with Harington Gardeners, the training scheme and the charity shops and include both the direct costs and support costs relating to these activities.

Governance costs include those costs incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

Support and governance costs have been allocated to the appropriate cost categories on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Leasehold buildings and improvements	-	Over the life of the lease
Short-life buildings	-	Over 10 years
Motor vehicles	-	over 5 years
Office equipment	-	33% reducing balance method
IT equipment	-	over 10 years

1.5 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value.

1.7 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

1.9 Designated Funds

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

1.10 Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

1.11 Workshop and Nursery Tools

Small items of equipment are written off to the Scheme Income and Expenditure Account in the year of purchase.

1.12 Donated goods

Donated goods are not being recognised at the point of receipt from donor. The charity recognises the value of the donated goods when the goods are sold.

1.13 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.13 Financial instruments

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Charity Grants and Donations

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Tottenham Grammar School	35,000	-	35,000	38,500
Jack Petchey Foundation	-	1,800	1,800	1,800
Gary Sycamore and the city and Country Farmers Market	6,400	-	6,400	6,560
Ford Tipper grant	-	7,000	7,000	7,000
Other donations	-	-	-	1,032
Just Giving	3,800	-	3,800	4,632
Hornsey Parochial Charities	-	5,538	5,538	-
Bloomfield Charitable Trust	-	10,500	10,500	-
Forbes Charitable Foundation	-	19,910	19,910	-
	45,200	44,748	89,948	59,524

3. Legacies and Other Donations

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Friends of Harington Scheme	16,128	-	16,128	31,871
Other donations Unrestricted	39,697	-	39,697	28,944
	55,825	-	55,825	60,815

4. Investment Income

	2025	2024
	£	£
Interest received from cash deposits	4,912	5,087

5. Training Scheme Income including Fees and Grants from Public Bodies

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Education and Skills Funding Agency	745,585	-	745,585	702,359
Local Authorities HNS funding	924,288	-	924,288	939,632
Training fees (local authorities, schools and individuals)	28,281	-	28,281	42,735
Training Scheme Sales	12,003	-	12,003	9,980
DWP Grant - Harington Gardeners	44,797	-	44,797	52,939
ESFA Student Support Funds	-	10,248	10,248	7,493
	1,754,954	10,248	1,765,202	1,755,138

6. Harington Gardeners Income

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Customer sales	128,489	-	128,489	118,126
	128,489	-	128,489	118,126

7. Charity Shops Income

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Sales of donated goods	232,945	-	232,945	260,032
Donations from gift aided items	82,584	-	82,584	59,454
	315,529	-	315,529	319,486

8. Fundraising events

	2025	2024
	£	£
Fundraising event income	-	-

9. Other income

	2025	2024
	£	£
Other income	7,895	-
Other income - Business Grants	44,275	14,046
	52,170	14,046

10. Harington Gardeners Expenditure

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Salaries and consultancy fees	94,679		94,679	86,386
Gardeners' wages	115,744	-	115,744	111,519
Other staff costs	1,628	-	1,628	781
Delivery costs	41,010	-	41,010	39,901
Repairs and maintenance	6,527	-	6,527	14,344
Heating and lighting	2,422	-	2,422	2,275
Depreciation	6,384	-	6,384	6,384
Support and governance costs	69,237	-	69,237	63,272
	337,631	-	337,631	324,862

11. Training Scheme Expenditure

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Salaries and consultancy fees	1,237,182	7,039	1,244,221	1,192,489
Other staff costs	31,114	195	31,309	33,413
Student bursaries and free meals	10,010	-	10,010	9,885
Training delivery costs	109,933	13,645	123,578	84,395
Repairs and maintenance	13,488	5,210	18,698	34,428
Heating and lighting	25,615	-	25,615	15,829
Depreciation	15,757	-	15,757	8,728
Support and governance costs	331,734	512	332,246	245,982
Computing expenses	41,931	7,676	49,607	34,501
	1,816,764	34,277	1,851,041	1,659,650

12. Charity Shops Expenditure

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Salaries and consultancy fees	167,212	-	167,212	148,664
Other staff costs	411	-	411	196
Delivery costs	4,422	-	4,422	4,599
Repairs and maintenance	1,009	-	1,009	2,852
Heating and lighting	7,380	-	7,380	8,193
Depreciation	20,321	-	20,321	19,555
Support and governance costs	144,901	-	144,901	115,888
	345,656	-	345,656	299,947

13.Support and Governance Costs

	Costs of Generating Funds	Harington Gardeners	Training Scheme	Charity Shops	Total 2025	Total 2024
	£	£	£	£	£	£
Support Costs						
Salaries	41,749	15,847	187,825	22,037	267,458	166,358
Rates and rent	-	-	8,260	83,070	91,330	69,813
Telephone/Internet	-	178	9,567	2,475	12,220	13,916
Stationery, Printing and Postage	416	1,297	6,601	34	8,348	10,499
Insurances	-	11,307	15,590	-	26,897	25,738
Public relations and marketing	-	156	364	-	520	796
Sundry expenses	91	565	1,181	69	1,906	- 1,307
Subscriptions	1,346	8,076	17,496	-	26,918	25,804
Cleaning and Hygiene Expenses	2,656	3,193	32,940	16,089	54,878	56,294
Refreshments	264	792	4,224	-	5,280	5,482
Computing Expenses	190	381	3,243	-	3,814	2,652
Fundraising Expenses	339	-	-	-	339	-
Professional Services	448	23,868	29,421	985	54,722	24,413
Bank charges	-	-	1,097	5,705	6,802	6,021
Lease rental interest	11,877	-	-	-	11,877	2,811
Fixed assets disposal	-	-	-	-	-	2,673
Bad debts	-	- 10,860	-	-	- 10,860	2,952
Governance Costs						
Salaries	12,333	12,333	12,333	12,333	49,333	40,029
Professional Services	6,484	-	-	-	6,484	7,000
Audit and accountancy	2,104	2,104	2,104	2,104	8,416	4,656
	80,297	69,237	332,246	144,901	626,682	466,600

14. Surplus/(Deficit) for the Year

	2025	2024
	£	£
The surplus/(deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	42,462	34,667
Auditors' remuneration:		
Audit fee	8,416	4,656

15. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No remuneration was paid to the Trustees in accordance with the Articles of Association. The staff costs included in the Financial Statements are as follows:-

	2025	2024
	£	£
Wages & salaries	1,668,807	1,569,999
Social Security costs	176,986	140,451
Pension contributions	66,535	33,712
	1,912,329	1,744,162

The average weekly number of staff employed by the Charity during the year was as follows:-

	2025	2024
Staff	52	49
Assistant gardeners	13	13
	65	62

2 employees had employee benefits in excess of £60,000 in 2024/25 (2023/24: 2). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2023/24: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023/24: £nil).

Key management personnel of the charity comprise the trustees and the Chief Executive Officer The employee benefits of the key management personnel were £106,772(2023/24: £106,772).

16. Taxation

As a registered Charity, the Scheme is exempt from income tax and corporation tax.

17. Tangible Assets

	Leasehold buildings and improvements	Short life buildings	Fixtures & Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost or Valuation					
At 1st August 2024	293,139	206,701	170,927	90,931	761,698
Additions	6,312	-	-	-	6,312
Disposals	-	-	(50,069)	-	(50,069)
At 31st July 2025	299,451	206,701	120,858	90,931	717,941
Depreciation					
At 1st August 2024	68,402	206,701	69,209	76,561	420,873
Charge for Year	20,321	-	15,757	6,384	42,462
Disposals	-	-	(50,069)	-	(50,069)
At 31st July 2025	88,723	206,701	34,897	82,945	413,266
Net Book Value					
At 31st July 2025	210,728	-	85,961	7,986	304,675
Net Book Value					
At 31st July 2024	224,737	-	101,718	14,370	340,825

18. Investments

	2025	2024
	£	£
Cash deposits	128,516	123,604

19. Debtors: Due within one year

	2025	2024
	£	£
Trade debtors	114,013	169,207
Other debtors	132,129	124,965
Prepayments and accrued income	46,059	35,045
	292,201	329,217

20. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	39,160	47,564
Tax, social security and pensions	48,743	45,927
Other creditors	4,061	371
Finance Lease Obligations	25,685	21,330
Accruals	43,203	43,854
	160,852	159,046

21. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Finance Lease Obligations	21,674	43,519
	21,674	43,519

22. Restricted Funds

	Balance at 1 August 2024	Incoming Resources	Expenditure	Balance at 31 July 2025
	£	£	£	£
Grants and Donations:				
ESFA Student Financial Support Funding	-	10,248	7,694	2,554
Haringey Ward Budget	313	-	-	313
Jack Petchey Foundation	74	1,800	1,462	412
United Charities Fund	5,181	-	5,181	-
Ford Tipper grant	-	7,000	-	7,000
Bloomfield Charitable Trust	-	10,500	5,000	5,500
Hornsey Parochial Charities	4,100	5,538	4,268	5,370
Forbes Charitable Foundation		19,910	10,672	9,238
	9,668	54,996	34,277	30,387

The restricted funds in the year were from:

ESFA Student Support Funds - Student bursaries and Free Meals in Education

Haringey Ward Budget - Tree surgery work

Jack Petchey Foundation - Projects chosen by winners of Jack Petchey Achievement Awards

United Charities Fund -refit of class rooms and mess room

22. Restricted Funds (continued)

Story of Christmas Ford Tipper Truck- Towards the purchase of Ford tipper truck.

Bloomfield Parochial Charities - Towards the PGL residential on the Isle of Wight

Hornsey Parochial Charities - towards outdoor classroom

Forbes Charitable Trust-Towards digital skills champion salary and it equipment.

Restricted donations totalling £54,996 were received during the year, and there was a further £9,668 brought forward for a number of restricted purposes. £34,277 of this income was expended prior to the year end, thereby discharging the restriction.

23. Movement between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Balance at 1st August 2024	295,280	531,835	9,668	836,783
Movement in funds for the year	(152,653)	(70,617)	20,719	(202,551)
Balance at 31st July 2025	142,627	461,218	30,387	634,232

Designated funds

Designated Reserves comprise:	
Operating fixed assets	304,184
Operating working capital	157,034
	461,218

The Trustees have reviewed their Reserves and Designated Funds Policy prior to approving these accounts. They have concluded that the level of free reserves required is £500,000. This implies that the current level of free reserves is less than prudently required, and they will therefore plan to achieve further surpluses sufficient to bring free reserves to the target level as soon as reasonably practicable.

23a. Analysis of Fund Balances Between the Net Assets

	Unrestricted Funds			
	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	-	304,184	491	304,675
Investments	128,516	-	-	128,516
Net assets	14,111	157,034	29,896	201,041
	142,627	461,218	30,387	634,232

24. Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2025	2024
	£	£
Less than 1 year	8,057	86,153
More than 1 year and less than 5 years	287,027	383,715
	295,084	469,868

25. Finance lease obligations

Future lease payments

	2025	2024
Less than 1 year	25,685	21,330
More than 1 year and less than 5 years	21,674	43,519
	47,359	64,849

Finance lease payments represent rentals payable by the company for certain items of plant and machinery. Leases include purchase options at the end of the lease period, and no restrictions are placed on the use of the assets. The average lease term is 3 years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

26. Related party transactions

There were no transactions with related parties.

THE HARINGTON SCHEME LIMITED

England & Wales - Charity number 279376

Accounts

Company Number: 01467946
Charity Number: 279376

THE HARINGTON SCHEME LIMITED

(Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2024

CONTENTS

	Page
Foreword by the Chair of the Board of Trustees	3
Trustees' Report	4 - 10
Auditors' Report	11 - 14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Accounts	18 - 28

Foreword by the Chair of the Board of Trustees

Harington was established in 1980 by the local community.

We are a leading and trusted charity, supporting students with learning differences to develop life skills and to have the most fulfilling life possible. We provide individual education, training, and support across a range of activities including retail, horticulture, and employability, delivered from inspirational places, and supported by a passionate team, including volunteers. Our students come from across North London.

Our principal location is a hidden gem in Highgate, North London. We have two very successful charity shops in Archway and Hornsey. Hornsey also has an excellent student learning hub, and we have a flourishing gardening business.

We are fortunate to be Trustees of an organisation with huge strengths. We have an exceptionally strong Board. During the year we appointed new Trustees who particularly focus on special educational needs, further education, teaching and learning, student voice, health and safety, and fundraising.

We have a very hardworking team of colleagues led by a newly appointed CEO/Principal on a brilliant site, and a strong local reputation, many members of whom support us through volunteering, raising funds and spreading our good name throughout the community. We have much to be proud of.

Alison Kelly
Chair

TRUSTEES' REPORT

Our Vision and Mission

Our Vision is a society where all young people with learning differences thrive and lead a fulfilling and meaningful life.

Our mission is to create an inclusive environment, that delivers outstanding personalised education, learning, and support, which leads to further education, employment opportunities, and a fulfilling and meaningful life for each of our students.

Achieving Our Objectives

Harington is an Ofsted registered Independent Training Provider and a charity, rooted in the local community and open to beneficiaries across North London. We provide a pathway for young people aged 16-25 with learning differences, so they can engage in meaningful employment or community-based projects and have an enhanced quality of life. We also provide support to adults with learning differences to do valuable activities that support their mental health and wellbeing including participating in enterprise projects and uplifting their health and wellbeing in our beautiful gardens in Highgate.

We provide a personalised and flexible curriculum which is designed and delivered by a passionate team across three vocational areas - Horticulture, Employability, Retail and Customer Service. The vocational curriculum offers accredited and non-accredited provision from Entry 1 to Level 1, delivering skills for independence and employment, skills for working life, practical horticulture, and skills for progression in retail and supported internships. We have two training sites in Highgate and Hornsey.

We provide holistic care for our students by supporting their positive behaviour, mental health, and emotional and social needs. We provide access to counselling, speech and language therapy, and one-to-one mentoring to work towards student-led goals. We also provide additional financial support bursaries for students who are economically disadvantaged.

Our team of job coaches and advisors work with our students to support their career aspirations. We engage and support local employers to create suitable and accessible work experience placements. We support our students with travel training and on their work placements until they are confident to be independent. For some students we also support their progression into employment, both within Harington and through our many partnerships with businesses, charities and other organisations.

Our businesses include two charity shops based in Archway and Hornsey and the Harington Gardeners which provides gardening services to a wide range of local clients. These businesses provide valuable opportunities for our young people to apply their learning in real life work experience placements. Some students also progress into their first paid jobs with our businesses. These businesses also raise funds to support our main activities.

Our Impact and Achievements

Beneficiaries

In 2023/24, we worked with 61 young people and adults. This included 52 young people and adults with learning differences who received education, training, or support from us during the year and nine adults who benefitted from our social care provision. 14 out of the 52 students accessed our bursary.

We also provide further support to the families and carers of our young people and adults, including strategies and resources for supporting their young people and signposting to additional support.

Retention Rate and Attendance

In our education programme, we achieved a 100% retention rate of our students across the year. Our attendance rate was 91.4%.

Qualification Achievement Rate

Our overall qualification achievement rate was 96.7% for 2023/24.
This includes:

- 91% in Maths qualifications
- 100% in English qualifications
- 100% in Vocational and Supported Internship qualifications

Work experience placements

In 2023/24, we successfully placed 48 of our students into 67 placements at 22 different employers. The highest concentration of work placements was in retail, horticulture, and catering, including providing work experience opportunities for 18 students within our own businesses.

Mentoring

Harington's Mentoring Programme has been in place since 2019, providing emotional and practical support for students. It is a safe space for the students to talk about how they are feeling about all aspects of their lives - homelife, their future, Harington relationships - with a mentor and to work towards making positive improvements in their lives. In total, 33% students benefitted from this mentoring and were able to achieve their personal set goals.

Student Voice

At Harington we support the students to deliver student-led activities and participate in decision-making. Our Student Council is made up of representatives from each of the classes at Harington. This year they put forward a proposal to the Friends of Harington, who helped to fundraise for their residential trip. 81% of students completed the end of year student survey and 100% of students stated that they felt safe at Harington. Students take part in the recruitment of new staff across all levels of the organisation including the recruitment of a new CEO and a number of new Learning Support Assistants.

Progression and destinations

18 students left Harington in 2023/24. 94% of these students achieved a positive destination, including employment, further education, further training, or other valued daytime activities. 27% of our leavers entered employment. Five of our students were employed by Harington businesses, as Assistant Gardeners, or as Shop Assistants in one of our charity shops.

Five students have progressed onto a number of different programmes in FE colleges. Six of our leavers will move on from education into meaningful daytime activities

Student Enrichment through Partnerships

This year we saw the second year of the Art exhibition at one of our partnerships, Lauderdale House. A number of students had the opportunity to have their artwork framed and exhibited. A number of these pieces were sold during the exhibition. It was visited by friends, family, trustees, staff and members of the public.

Future Developments

In 2024/25 we will be focusing on developing a Strategic Plan, with the involvement of all our stakeholders including staff, students, parents/carers and trustees. We aim to set out clear objectives and priorities for how we would like to move Harington forward over the coming years.

Thank You

We would like to say a huge thank you for the generous support of Harington from members of the community and our various partner organisations .

42 regular volunteers supported our students with their learning or provided retail support in our shops. 10 corporate volunteers from Ascential helped for a day to maintain and improve our Highgate site.

We are very grateful to all the dedicated and active volunteers who belong to The Friends of Harington. They delivered their own fundraising activities in the year and supported our events. We would also like to thank Gary Sycamore and Robin Vicary who regularly donate the proceeds of their sales to Harington.

We would like to thank all the businesses, charities and schools and other partners who provide work placements for our students or share their facilities which enhance the learning experience of our students.

We would also like to thank all the individual donors who have financially supported the organisation and the charitable trusts and foundations which support the work that we do.

Of course, we cannot forget the ongoing dedication and commitment of our staff team who continue to support our young people to grow and develop and be part of their communities.

FINANCIAL REVIEW

Most of Harington's income comes from public funds in two forms:

- Grants from the Education and Skills Funding Agency, for the core provision of education for our students; and
- Grants from local authorities to meet the additional needs for care and support for our students who needs and requirements are identified in their Education, Health and Care plans.

We supplement these funds with the net income from Harington Gardeners and our two charity shops. We also raise funds from trusts, foundations, and generous individuals. Some of these are for specific projects and activities and are recorded as restricted funds in our accounts. Others contribute to our general funds and enhance our work.

Following a surplus in the previous year, we achieved a surplus in 2023-24 of £6,306 (2023 – surplus £114,964).

Our total income grew during the year to £2,332,222 (2023 - £2,170,357). Income for our training provision grew to £1,755,138 (2023 – £1, 499,115). Harington Gardeners income fell slightly to £118,126 (2023 - £139,128) while shop sales fell slightly to £319,486 (2023 - £321,420).

Income from donations, legacies, fundraising events, and other income fell to £139,472 (2023 - £210,694).
Expenditure grew by about 12% on the previous year to £2,325,917 (2023 – £2,055,393), mainly reflecting the level of inflation during the year, rather than any material changes in our activities.

Reserves

As a result of the surplus for the year, we have net assets of £836,783 (2023 - £830,477). The only material change to the make-up of our net assets has been the investment in IT, but there has been a decrease in the amount of cash held to £245,702 (2023 - £381,324).

Our net assets are allocated as follows:

	2024 £	2023 £
Restricted funds, which can only be spent for particular purposes	9,668	22,115
Operating fixed assets (our properties and equipment)	340,334	270,642
Operating working capital (net current assets except cash)	191,501	59,993
Designated funds, amounts set aside by the Trustees for future projects	-	80,000
Leaving free reserves of	295,280	399,664

The designated fund set aside last year has been used in full to provide new IT infrastructure.

The Trustees have reviewed their Reserves and Designated Funds Policy prior to approving these accounts. They have concluded that the level of free reserves required is £500,000. This implies that the current level of free reserves is less than prudently required. They will therefore plan to achieve further surpluses sufficient to bring free reserves to the target level as soon as reasonably practicable.

Investment policy

The Trustees consider that the free reserves need to be readily available to meet any contingencies, so it would be inappropriate to invest them for the medium or long-term. Consequently, available funds are invested in short term fixed interest deposits or held as cash.

Risk management

The Trustees have developed a strategic risk register which identifies the main risks faced by Harington, and the controls and actions necessary to mitigate them. The principal risks are those which would adversely affect its students, including a significant deterioration in the quality of education and training provided, or a safeguarding failure. These are mitigated by a range of measures, including clear policies, training for both staff and Trustees, and regular monitoring by Trustees including through our Quality and Standards Committee. The development of adequate reserves, as set out above will provide mitigation against any unanticipated fall in income or increase in costs.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit, and the duties set out in Section 17 (5) of the Charities Act 2011, including the guidance "Public Benefit: Running a Charity".

Our fundraising practices

Harington benefits greatly from the support of local people. We gain new supporters mainly through networking, word of mouth and recommendations that lead to unsolicited donations and legacies. When we carry out fundraising, we strive to give the best experience to our supporters.

Most of our fundraising activities are carried out by Harington staff and volunteers, including the Friends of Harington and Trustees. We do not use professional fundraisers or involve commercial participators.

Our regular fundraising activities include:

- raising funds through our charity shops;
- raising funds through the sale of plants and produce at annual sales and a weekly stall;
- fundraising events such as concerts, walks, open gardens and social events;
- subscribing to giving websites such as JustGiving; and
- raising funds via other sources such as charitable trusts, foundations or companies.

Harington staff and Trustees also help to co-ordinate and publicise events organised for our benefit by our supporters in the wider community. These supporters are briefed by Harington staff on any relevant rules and conditions as appropriate, e.g. gift aid rules.

We occasionally make appeals for donations towards specific projects by writing to existing supporters (direct marketing), advertising in the Friends of Harington newsletter, local media and posting appeals on our website and social media. All direct marketing is co-ordinated by Harington's Business Support team to ensure that it is not unreasonably intrusive or persistent and meets data protection requirements. When contact is made through direct marketing, the material contains clear instructions on how a person can be removed from mailing lists.

There have been no complaints about fundraising activity this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The legal form of Harington is a company limited by guarantee (Harington Scheme Ltd (the)) governed by its Memorandum and Articles of Association.

Trustees are recruited by a variety of means, depending on the skills and experience required. Use is made of existing networks of Trustee and supporters, together with low cost means of advertising vacancies. New Trustees are usually appointed in the first instance by the Trustees, then reappointed at the following the annual general meeting of members. Trustees normally serve for a three-year term, which can normally be renewed twice.

Trustees receive an induction programme including safeguarding and any other required training when first appointed, with further training being planned whenever required to keep them up to date with good practice.

The Trustees operate collectively as a Board. Operational decisions are delegated through a formal scheme of delegation to the Chief Executive, with the Board retaining decisions over strategy, budgeting, and other appropriate matters. The Board has established two sub-committees: Quality and Standards, and Finance and Resources to provide more detailed scrutiny of relevant matters and provide advice to the Board but has not delegated any decision-making powers to them.

The remuneration of the Chief Executive is determined by the Board on the recommendation of the Chair and Treasurer. Where necessary, external advice is taken on the appropriate level. The pay of all staff is determined by reference to pay scales approved by the Trustees. These are benchmarked against external comparators from time to time.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number:	01467946
Charity Number:	279376
Registered Office:	55a Cholmeley Park London N6 5EH
Auditors:	Calders (1883) LLP Statutory Auditor and Chartered Accountants, 30 Orange Street, London WC2H 7HF
Accountants:	Moore Stephens Northern Home Counties Limited, Nicholas House, River Front, Enfield, Middlesex EN1 3FG
Bankers:	Metro Bank 1 Southampton Row London WC1B 5HA
Website	www.harington.org.uk

DIRECTORS AND TRUSTEES

The Trustees of the Company are its directors for the purpose of company law and throughout this report they are collectively referred to as the Trustees.

The Trustees that served during the year and since the year end were as follows:

Alison Kelly	Chair. Appointed 6 April 2023
Mark Cooke	Treasurer and Vice Chair. Appointed 3 March 2021
Ruth Alaile	Appointed 17 January 2024
Hazel Dales	Resigned 16 October 2023
Jaspal Dhaliwal	Appointed 16 October 2023
Julie Forsythe	Appointed 14 June 2023
Matthew Hagopian	Resigned 17 January 2024
Martin Hesketh	Appointed 16 October 2023
Penelope Kenway	Vice Chair. Appointed 14 June 2023
Katherine Lamb	Appointed 14 June 2023
Swee Lee	Appointed 16 October 2023
Patricia Leman	Appointed 26 March 2024
Pauline Treen	Resigned 15 September 2023

KEY MANAGEMENT PERSONNEL

Jacqueline Steel	Chief Executive appointed March 2024
Esther Norman	Interim Chief Executive March 2023-March 2024
Susan Shefras	Interim Chief Operating Officer appointed June 2024

Trustees' responsibilities in relation to the financial statements

The Trustees, who are also the directors of the Harington Scheme for the purposes of company law, are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our auditors

In accordance with company law, as the company's Trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware and
- as the Trustees of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditor

The auditors, Calder & Co, will be proposed for reappointment in accordance with Section 485 of the Companies Act 2006.

In preparing this report, the Trustees have taken advantage of the Small Companies Exemptions provided by Section 415A of the Companies Act 2006.

This report was approved by the Trustees on **27th February 2025** and signed on its behalf by

Alison Kelly

Alison Kelly
Chair

AUDITORS REPORT

OPINION

We have audited the financial statements of The Harington Scheme (the 'charitable company') for the year ended 31 July 2024 which comprise The Statement of Financial Activities (incorporating income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, 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 Auditor's 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 entity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 6, 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered and undertook the following audit procedures in response:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are those that relate to the reporting frameworks (United Kingdom accounting standards and Companies Act 2006);
- We obtained an understanding of the nature of the industry and sector, control environment and business performance;
- The outcome of discussions with management and those charged with governance and any matters we identified having obtained and reviewed the company's documentation of their policies and procedures related to:
- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance or any actual or potential litigation or claims;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

- The matters discussed during the audit engagement team briefing regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. All engagement team members were advised to remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC and inspection of relevant legal correspondence;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments by testing manual journal entries, in particular journal entries relating to management estimates and entries determined to be large or relating to unusual transactions;
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business;
- Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
    - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation;
    - knowledge of the industry in which the client operates;
    - understanding of the legal and regulatory requirements specific to the company including

- the provisions of the applicable legislation
- the applicable statutory provisions

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement. We are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of the material amounts and disclosures in the financial statements.

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, Tax and Pensions legislation and Charity Law.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate and avoid a material penalty. These included data protection, employment and health and safety regulations, competition and anti-bribery laws, environment regulations.

With regards to laws and regulations relating to the operating aspects of the company, these were discussed with management and were not considered fundamental to the operating of the business therefore should not have a material impact on the financial statements.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

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

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Calders (1883)LLP

Tony Badiani (Senior Statutory Auditor) for and on behalf of
Calders (1883) LLP Statutory Auditor and Chartered Accountants, 30 Orange Street, London WC2H 7HF

Date: 27 February 2025

THE HARINGTON SCHEME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Income from:					
Donations and legacies					
Charity grants and donations	2	49,724	9,800	59,524	123,330
Legacies and other donations	3	60,815	-	60,815	37,942
Charitable Activities:					
Training scheme income including fees and grants from public bodies	5	1,747,645	7,493	1,755,138	1,499,115
Harington Gardeners	6	118,126	-	118,126	139,128
Charity Shops	7	319,486	-	319,486	321,420
Fundraising events	8	-	-	-	2,191
Investment income	4	5,087	-	5,087	2,856
Other income	9	14,046	-	14,046	44,375
Total Income		2,314,929	17,293	2,332,222	2,170,357
Expenditure on:					
Raising funds					
Expenditure on raising funds	13	41,458	-	41,458	31,528
Charitable Activities:					
Harington Gardeners	10	313,801	11,061	324,862	293,551
Training Scheme	11	1,640,971	18,679	1,659,650	1,483,435
Charity Shops	12	299,947	-	299,947	246,879
Total Expenditure		2,296,177	29,740	2,325,917	2,055,393
NET INCOME FOR THE YEAR		18,753	(12,447)	6,306	114,964
Total Funds at 1st August 2023		808,362	22,115	830,477	715,513
Total Funds at 31st July 2024		827,115	9,668	836,783	830,477

The notes on Pages 18 to 28 form part of these Financial Statements.

THE HARINGTON SCHEME
BALANCE SHEET
AS AT 31 JULY 2024

	Note	£	2024 £	£	2023 £
Fixed Assets:					
Tangible assets	17		340,825		270,642
Investments	18		123,604		118,518
			464,429		389,160
Current Assets:					
Debtors	19	329,217		201,936	
Cash at bank and in hand		245,702		381,324	
		574,919		583,260	
Creditors: Amounts falling due within one year	20	(159,046)		(141,943)	
Net Current Assets			415,873		441,317
Creditors: Amounts falling due after more than one year	21		(43,519)		-
Total Net Assets			836,783		830,477
The Funds Of The Charity:					
Restricted funds	22		9,668		22,115
Unrestricted funds:	23				
Designated funds			531,835		408,698
General			295,280		399,664
			836,783		830,477

The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

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

The Financial Statements were approved by the Board on 27/4/25 and signed on its behalf.

..... Trustee
Alison Kelly

..... Trustee
Mark Cooke

The notes on Pages 18 to 28 form part of these Financial Statements.

THE HARINGTON SCHEME
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2024

	Note	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated by operations	1		(28,100)		211,088
Investing activities					
Movement in fixed asset investments		(5,086)		(3,119)	
Purchase of tangible fixed assets		(107,523)		(9,005)	
Proceed on disposal of tangible fixed assets		-		484	
Interest received		5,087		2,856	
Net cash (used)/generated by investing activities			(107,522)		(8,784)
Net increase in cash and cash equivalents			(135,622)		202,304
Cash and cash equivalents at beginning of year			381,324		179,020
Cash and cash equivalents at end of year			245,702		381,324

1. Cash generated from operations

Surplus/(Deficit) for the year	6,306	114,964
Adjustments for:		
Investment income	(5,087)	(2,856)
Depreciation	34,667	38,810
Loss on fixed asset disposal	2,673	265
Movements in working capital:		
Movement in debtors	(127,281)	46,115
Movement in creditors	60,622	13,790
Cash generated by operations	(28,100)	211,088

The notes on Pages 18 to 28 form part of these Financial Statements.

1. Accounting Policies

Charity information

The Harington Scheme is a private company limited by guarantee incorporated in England and Wales. The registered office is 55A Cholmeley Park, London, N6 5EH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income

Income from donations and legacies income is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from charitable activities from investments are included when receivable.

Income from Central and Local Government grants is accounted for in the SOFA in the period to which it relates. All other income is accounted for when receivable.

1.3 Expenditure

Expenditure is recognised in the period in which a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income from grants and donations and the costs of staging fundraising events.

Charitable activities include expenditure associated with Harington Gardeners, the training scheme and the charity shops and include both the direct costs and support costs relating to these activities.

Governance costs include those costs incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

Support and governance costs have been allocated to the appropriate cost categories on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Leasehold buildings and improvements	-	Over the life of the lease
Short-life buildings	-	Over 10 years
Motor vehicles	-	over 5 years
Office equipment	-	33% reducing balance method
IT equipment	-	over 10 years

1.5 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value.

1.7 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

1.9 Designated Funds

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

1.10 Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

1.11 Workshop and Nursery Tools

Small items of equipment are written off to the Scheme Income and Expenditure Account in the year of purchase.

1.12 Donated goods

Donated goods are not being recognised at the point of receipt from donor. The charity recognises the value of the donated goods when the goods are sold.

1.13 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.13 Financial instruments

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Charity Grants and Donations

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Tottenham Grammar School	38,500	-	38,500	42,000
Channing school - donation	-	-	-	1,000
Jack Petchey Foundation	-	1,800	1,800	1,800
Gary Sycamore and the city and Country Farmers Market	6,560	-	6,560	6,490
John Lyon Charity	-	-	-	37,400
Ford Tipper grant	-	7,000	7,000	7,000
Other donations	32	1,000	1,032	1,920
The Whittington Charitable Trust	-	-	-	10,000
Just Giving	4,632	-	4,632	10,513
Hornsey Parochial Charities	-	-	-	4,100
Worshipful Company of Gardeners	-	-	-	1,107
	49,724	9,800	59,524	123,330

3. Legacies and Other Donations

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Friends of Harington Scheme	31,871	-	31,871	11,512
Other donations Unrestricted	28,944	-	28,944	21,430
legacy re Vera Plaut-donation from David Plaut and Marily Kanter	-	-	-	5,000
	60,815	-	60,815	37,942

4. Investment Income

	2024	2023
	£	£
Interest received from cash deposits	5,087	2,856

5. Training Scheme Income including Fees and Grants from Public Bodies

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Education and Skills Funding Agency	702,359	-	702,359	664,242
Local Authorities HNS funding	939,632	-	939,632	760,309
Training fees (local authorities, schools and individuals)	42,735	-	42,735	48,417
Training Scheme Sales	9,980	-	9,980	8,851
DWP Grant - Harington Gardeners	52,939	-	52,939	6,435
ESFA Student Support Funds	-	7,493	7,493	10,861
	1,747,645	7,493	1,755,138	1,499,115

6. Harington Gardeners Income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Customer sales	118,126	-	118,126	139,128
	118,126	-	118,126	139,128

7. Charity Shops Income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Sales of donated goods	260,032	-	260,032	244,535
Donations from gift aided items	59,454	-	59,454	74,646
Gift Aid agency fees	-	-	-	2,239
	319,486	-	319,486	321,420

8. Fundraising events

	2024	2023
	£	£
Fundraising event income	-	2,191

9. Other income

	2024	2023
	£	£
Other income	-	6,440
Other income - Business Grants	14,046	37,935
	14,046	44,375

10. Harington Gardeners Expenditure

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Salaries and consultancy fees	86,386		86,386	86,970
Gardeners' wages	108,548	2,971	111,519	97,596
Other staff costs	781	-	781	686
Delivery costs	39,901	-	39,901	11,484
Repairs and maintenance	12,638	1,706	14,344	7,545
Heating and lighting	2,275	-	2,275	3,007
Depreciation	-	6,384	6,384	13,711
Support and governance costs	63,272	-	63,272	72,287
Loss on fixed asset disposal	-	-	-	265
	313,801	11,061	324,862	293,551

11. Training Scheme Expenditure

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Salaries and consultancy fees	1,189,089	3,400	1,192,489	1,017,397
Other staff costs	33,413	-	33,413	59,247
Student bursaries and free meals	-	9,885	9,885	11,628
Training delivery costs	82,482	1,913	84,395	80,745
Repairs and maintenance	32,901	1,527	34,428	24,449
Heating and lighting	15,829	-	15,829	12,448
Depreciation	8,005	723	8,728	9,496
Support and governance costs	244,751	1,231	245,982	239,400
Computing expenses	34,501	-	34,501	28,625
	1,640,971	18,679	1,659,650	1,483,435

12. Charity Shops Expenditure

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Salaries and consultancy fees	148,664	-	148,664	117,702
Other staff costs	196	-	196	162
Delivery costs	4,599	-	4,599	3,699
Repairs and maintenance	2,852	-	2,852	2,348
Heating and lighting	8,193	-	8,193	3,764
Depreciation	19,555	-	19,555	15,603
Support and governance costs	115,888	-	115,888	103,601
	299,947	-	299,947	246,879

13.Support and Governance Costs

	Costs of Generating Funds	Harington Gardeners	Training Scheme	Charity Shops	Total 2024	Total 2023
	£	£	£	£	£	£
Support Costs						
Salaries	12,898	14,547	122,983	15,930	166,358	135,775
Rates and rent	-	-	9,046	60,767	69,813	64,650
Telephone/Internet	-	110	13,709	97	13,916	7,894
Stationery, Printing and Postage	521	1,637	8,244	97	10,499	9,767
Insurances	-	11,481	14,257	-	25,738	28,840
Public relations and marketing	-	239	557	-	796	1,436
Sundry expenses	- 84	- 180	- 1,095	52	- 1,307	4,577
Subscriptions	1,290	7,742	16,772	-	25,804	15,350
Cleaning and Hygiene Expenses	2,350	3,131	29,128	21,685	56,294	51,576
Refreshments	274	822	4,386	-	5,482	7,172
Computing Expenses	132	265	2,255	-	2,652	2,201
Fundraising Expenses	-	-	-	-	-	174
Professional Services	421	9,355	13,711	926	24,413	35,979
Bank charges	-	-	858	5,163	6,021	5,744
Lease rental interest	2,811	-	-	-	2,811	-
Fixed assets disposal	2,673	-	-	-	2,673	-
Bad debts	-	2,952	-	-	2,952	13,869
Governance Costs						
Salaries	10,008	10,007	10,007	10,007	40,029	50,154
Professional Services	7,000	-	-	-	7,000	7,000
Audit and accountancy	1,164	1,164	1,164	1,164	4,656	4,659
	41,458	63,272	245,982	115,888	466,600	446,817

14. Surplus/(Deficit) for the Year

	2024	2023
	£	£
The surplus/(deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	34,667	38,810
Auditors' remuneration:		
Audit fee	4,656	4,659

15. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No remuneration was paid to the Trustees in accordance with the Articles of Association. The staff costs included in the Financial Statements are as follows:-

	2024	2023
	£	£
Wages & salaries	1,569,999	1,343,338
Social Security costs	140,451	113,991
Pension contributions	33,712	30,117
	1,744,162	1,487,446

The average weekly number of staff employed by the Charity during the year was as follows:-

	2024	2023
Staff	49	49
Assistant gardeners	13	10
	62	59

2 employee had employee benefits in excess of £60,000 in 2023/24 (2022/23: 1). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2022/23: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022/23: £nil).

Key management personnel of the charity comprise the trustees and the Chief Executive Officer The employee benefits of the key management personnel were £106,772(2022/23: £71,232).

16. Taxation

As a registered Charity, the Scheme is exempt from income tax and corporation tax.

17. Tangible Assets

	Leasehold buildings and improvements	Short life buildings	Fixtures & Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost or Valuation					
At 1st August 2023	285,938	206,701	167,028	90,931	750,598
Additions	7,201	-	100,322	-	107,523
Disposals	-	-	(96,423)	-	(96,423)
At 31st July 2024	293,139	206,701	170,927	90,931	761,698
Depreciation					
At 1st August 2023	48,847	206,701	154,232	70,176	479,956
Charge for Year	19,555	-	8,727	6,385	34,667
Disposals	-	-	(93,750)	-	(93,750)
At 31st July 2024	68,402	206,701	69,209	76,561	420,873
Net Book Value					
At 31st July 2024	224,737	-	101,718	14,370	340,825
Net Book Value					
At 31st July 2023	237,091	-	12,796	20,755	270,642

18. Investments

	2024	2023
	£	£
Cash deposits	123,604	118,518

19. Debtors: Due within one year

	2024	2023
	£	£
Trade debtors	169,207	50,435
Other debtors	124,965	129,840
Prepayments and accrued income	35,045	21,661
	329,217	201,936

20. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	47,564	31,035
Tax, social security and pensions	45,927	34,543
Other creditors	371	12,075
Finance Lease Obligations	21,330	-
Accruals	43,854	64,290
	159,046	141,943

21. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Finance Lease Obligations	43,519	-
	43,519	-

22. Restricted Funds

	Balance at 1 August 2023	Incoming Resources	Expenditure	Balance at 31 July 2024
	£	£	£	£
Grants and Donations:				
Former restricted grants and donations towards capital items	1,048	-	1,048	-
ESFA Student Financial Support Funding	2,229	7,493	9,722	-
Haringey Ward Budget	3,481	-	3,168	313
Jack Petchey Foundation	638	1,800	2,364	74
LB Barnet- Pocket Parks Plus	2,950	-	2,950	-
United Charities Fund	7,669	-	2,488	5,181
Ford Tipper grant	-	7,000	7,000	-
Other	-	1,000	1,000	-
Hornsey Parochial Charities	4,100	-	-	4,100
	22,115	17,293	29,740	9,668

The restricted funds in the year were from:

The former grants and donations for capital items including a portacabin and vehicles that are now fully depreciated.

ESFA Student Support Funds - Student bursaries and Free Meals in Education

Haringey Ward Budget - Tree surgery work

Jack Petchey Foundation - Projects chosen by winners of Jack Petchey Achievement Awards

22. Restricted Funds (continued)

London Borough of Barnet - Pocket Parks Plus - Tools and materials

Hornsey Parochial Charities - towards outdoor classroom

Other donation - Site improvements for social distancing

Donations totalling £120,339 were received during the year, and there was a further £22,115 brought forward for a number of restricted purposes. £26,444 of this income was expended prior to the year end, thereby discharging the restriction.

23. Movement between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Balance at 1st August 2023	399,664	408,698	22,115	830,477
Movement in funds for the year	(104,384)	123,137	(12,447)	6,306
Transfer between funds	-	-	-	-
Balance at 31st July 2024	295,280	531,835	9,668	836,783

Designated funds

Designated Reserves comprise:	
Operating fixed assets	340,334
Operating working capital	191,501
	531,835

The Trustees have reviewed their Reserves and Designated Funds Policy prior to approving these accounts. They have concluded that the level of free reserves required is £500,000. This implies that the current level of free reserves is less than prudently required, and they will therefore plan to achieve further surpluses sufficient to bring free reserves to the target level as soon as reasonably practicable.

23a. Analysis of Fund Balances Between the Net Assets

	Unrestricted Funds			
	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets		340,334	491	340,825
Investments	123,604	-	-	123,604
Net assets	171,676	191,501	9,177	372,354
	295,280	531,835	9,668	836,783

24. Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2024	2023
	£	£
Less than 1 year	86,153	49,958
More than 1 year and less than 5 years	383,715	-
	469,868	49,958

25. Finance lease obligations

Future lease payments

	2024	2023
Less than 1 year	21,330	-
More than 1 year and less than 5 years	43,519	-
	64,849	-

Finance lease payments represent rentals payable by the company for certain items of plant and machinery. Leases include purchase options at the end of the lease period, and no restrictions are placed on the use of the assets. The average lease term is 3 years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

25. Related party transactions

During the year the company received donations from related parties as follows:

	2024	2023
	£	£
Aggregated donations	nil	nil

There were no other transactions with related parties.

THE HARINGTON SCHEME LIMITED

England & Wales - Charity number 279376

Accounts

Company Number: 01467946
Charity Number: 279376

THE HARINGTON SCHEME LIMITED

(Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2023

THE HARINGTON SCHEME
ANNUAL REPORT AND ACCOUNTS
2022-2023

CONTENTS

	Page
Foreword by the Chair of the Board of Trustees	3
Trustees' Report	3 - 9
Auditors' Report	10 - 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Accounts	16-26

Foreword by the Chair of the Board of Trustees

Harington was established over 40 years ago by the local community.

We are a leading and trusted charity, supporting students with learning differences to develop life skills and to have the most fulfilling life possible. We provide individual education, learning, training, and support across a range of activities including retail, horticulture, and employability, delivered from inspirational places, and supported by a passionate team, including volunteers. Our students come from across North London.

Our principal location is a hidden gem in Highgate, North London. We have two very successful charity shops in Archway and Hornsey. Hornsey also has an excellent student learning hub. And we have a flourishing gardening business.

We are fortunate to be Trustees of an organisation with huge strengths. We have an exceptionally strong Board. During the year we appointed new Trustees who particularly focus on special educational needs, further education, teaching, learning, student voice, health and safety, and fundraising.

We have a very hardworking team of staff colleagues led by an outstanding interim Chief Executive, a brilliant site, and a strong local reputation, many members of whom support us through volunteering, raising funds and spreading our good name throughout the community. We have much to be proud of.

Alison Kelly

Our Mission

Our mission is to create an inclusive environment, that delivers outstanding personalised education, learning, and support, which leads to further education, employment opportunities, and a fulfilling and meaningful life for each of our students. Our Vision is a society where all young people with learning differences thrive and lead a fulfilling and meaningful life.

Achieving Our Objectives

Harington is an Ofsted registered specialist college and a charity, rooted in the local community and open to beneficiaries across North London. We provide a pathway for young people aged 16-25 with learning differences, so they can engage in meaningful employment or community-based projects and can live an independent life. We also provide support to adults with learning differences to do valuable activities that support their mental health and wellbeing including participating in enterprise projects and gardening in our beautiful gardens in Highgate.

Our specialist college provides a personalised and flexible curriculum which is designed and delivered by a passionate team across three vocational areas - Horticulture, Employability, Retail and Customer Service. The vocational curriculum offers accredited and non-accredited provision from Entry 1 to Level 1, delivering skills for independence and employment, skills for working life, practical horticulture, and skills for progression in retail and supported internships. We have two training sites in Highgate and Hornsey.

We provide holistic care for our students by supporting their positive behaviour, mental health, and emotional and social needs. We provide access to counselling, speech and language therapy, and one to one mentoring to work towards student-led goals. We also provide additional financial support bursaries for students who are economically disadvantaged.

Our team of Job Coaches and Advisors work with our students to support their career aspirations. We engage and support local employers to create suitable and accessible work experience placements. We support our students with travel training and on their work placements until they are confident to be independent. For some students we

also support their progression into employment - both within Harington and through our many partnerships with businesses, charities and other organisations.

Our businesses provide valuable opportunities for our young people to apply their learning in real life work experience placements. Some students also progress into their first paid jobs with our businesses. Our businesses include two charity shops based in Archway and Hornsey and the Harington Gardeners which provides gardening services. These businesses also raise funds to support our main activities.

Our Impact and Achievements

Beneficiaries
In 2022 / 23 we worked with 61 young people and adults. This included 52 young people and adults with learning differences who received education, training, or support from us during the year and nine adults who benefitted from our social care provision. 11 out of the 51 students accessed our bursary.

We also provide support to 53 families and carers of our young people and adults with strategies and resources for supporting their young people and signposting parents to additional support.

Retention Rate and Attendance
In our education programme we achieved a 96% retention rate of our students across the year. Our attendance rate was 89.03%.

Qualification Achievement Rate
Our overall qualification achievement rate was 95.5% for 2022/23.
This includes:

- 97% in Maths qualifications
- 94% in English qualifications
- 95% in Vocational and Supported Internship qualifications

Work experience placements
In 2022 / 23 we successfully placed 48 of our students into 67 placements at 22 different employers. The largest number of types of work placements were in retail, horticulture, and catering. Harington provided work experience opportunities for 18 students within our own businesses.

Mentoring
Harington's Mentoring Programme has been in place since 2019, providing emotional and practical support for students. It is a safe space for the students to talk about how they are feeling about all aspects of their lives - homelife, their future, Harington relationships - with a mentor and to work towards making positive improvements in their lives. In total 24 students benefitted from this mentoring and were able to achieve their personal set goals.

Student Voice
At Harington we support the students to deliver student-led activities and participate in decision making. Our student council with seven student-elected representatives is called Student Voice. They planned and delivered student-led activities during the year and made budgeting decisions on equipment purchases to benefit the whole cohort.

Progression and destinations
20 students left Harington in 2022/23. 90% of these students achieved a positive destination, including employment, further education, further training, or other valued daytime activity. 25% of our leavers entered employment. Four of our students were employed by Harington businesses, as Assistant Gardeners, or as Shop Assistants in one of our charity shops. The fifth student gained employment at Nandos.

There has been a marked increase in the number of students going into Supported Internships. Four out of the six of our students are joining Mencap's Supported Internship programmes, with three learning to become baristas.

Student Enrichment through Partnerships

This year we collaborated with Highgate School in a Sustainable Enterprise project where the students made products out of waste plastic that were then sold to support Harington. The students collected everyday household waste plastic, which they melted, remolded, and made into combs. These were sold at one of our Harington sales. Students also had the opportunity to have their art-work framed and exhibited at Lauderdale House, with a launch to celebrate their achievements.

Future Developments

The strategic priorities for Harington for 2023 / 24, which have been agreed by our Trustees, are:

1. Excellence – delivering a high quality, educational student experience
2. Skills for a Sustainable Future – high quality education supports a sustainable future for students, employers and communities we serve
3. Our People – commitment to developing a professional and ambitious workforce who are dedicated to delivering positive outcomes for our students
4. Financial Resilience and Investment – achieve strong finances to support investment in high quality learning and growth of the business

All our strategic priorities have key performance indicators so that we are able to track our progress in the year.

Thank You

We would like to say a huge thank you for the generous support for Harington that members of the community and organisations provide to support the work that we do.

42 regular volunteers supported our students with their learning or provided retail support in our shops. 29 corporate volunteers from Worth Global Style Network helped for a day to maintain and improve our Highgate site.

We are very grateful to all the dedicated and active volunteers who belong to The Friends of Harington. They delivered their own fundraising activities in the year and supported our events. We would also like to thank Gary Sycamore and Robin Vicary who regularly donate the proceeds of their sales to Harington.

We would like to thank all of our businesses, charities and schools and other partner who provide work placements for our students or share their facilities which enhance the learning experience of our students.

We would also like to thank all of the individual donors that have financially supported the organisation and the charitable trusts and foundations who support the work that they do.

FINANCIAL REVIEW

Most of Harington's income comes from public funds in two forms:

- Grants from the Education and Skills Funding Agency, for the core provision of education for our students; and
- Grants from local authorities to meet the additional needs for care and support for our students who needs and requirements are identified in the Education, Care and Health plans.

We supplement these funds with the net income from Harington Gardeners and our two charity shops. We also raise funds from trusts, foundations, and generous individuals. Some of these are for specific projects and activities, and are recorded as restricted funds in our accounts. Others contribute to our general funds and enhance our work.

Following two years in which we had small deficits, we achieved a surplus in 2022-23 of £114,964 (2022 – deficit £8,847).

Out total income grew during the year to £2,170,357 (2022 - £1,901,099). Income for our training provision grew to £1,499,115 (2022 – £1,292,874). Harington Gardeners income fell slightly to £139,128 (2022- £150,147) while shop sales increased to £321,420 (2022 - £282,149)

Income from donations, legacies, fundraising events, and other income increased to £210,694 (2022- £174,175)

Expenditure grew by about 7% on the previous year to £2,055,393 (2022 – £1,909,946) mainly reflecting the level of inflation during the year, rather than any material changes in our activities.

Reserves

As a result of the surplus for the year, we have net assets of £830,477 (2022 - £715,513). The only material change to the make-up of our net assets has been an increase in the amount of cash held to £381,324 (2022 - £179,020).

Our net assets are allocated as follows:

	2023 £	2022 £
Restricted funds, which can only be spent for particular purposes	22,115	22,400
Operating fixed assets (our properties and equipment)	270,642	301,196
Operating working capital (net current assets except cash)	59,993	119,898
Designated funds, amounts set aside by the Trustees for future projects	80,000	113,793
Leaving free reserves of	399,664	158,226

The designated funds have been set aside for new IT infrastructure. Previously designated funds have been released as they are not currently required for identified projects.

The Trustees have reviewed their Reserves and Designated Funds Policy prior to approving these accounts. They have concluded that the level of free reserves required is £500,000. This implies that the current level of free reserves is less than prudently required. They will therefore plan to achieve further surpluses sufficient to bring free reserves to the target level as soon as reasonably practicable

Investment policy

The Trustees consider that the free reserves need to be readily available to meet any contingencies, so it would be inappropriate to invest them for the medium or long-term. Consequently, available funds are invested in short term fixed interest deposits or held as cash.

Risk management

The Trustees have developed a strategic risk register which identifies the main risks faced by Harington, and the controls and actions necessary to mitigate them. The principal risks are those which would adversely affect its students, including a significant deterioration in the quality of education and training provided, or a safeguarding failure. These are mitigated by a range of measures, including clear policies, training for both staff and Trustees, and regular monitoring by Trustees including through our Quality and Standards Committee. The development of adequate reserves, as set out above will provide mitigation against any unanticipated fall in income or increase in costs.

Our fundraising practices

Harington benefits greatly from the support of local people. We gain new supporters mainly through networking, word of mouth and recommendations that lead to unsolicited donations and legacies. When we carry out fundraising, we strive to give the best experience to our supporters.

Most of our fundraising activities are carried out by Harington staff and volunteers, including the Friends of Harington and Trustees. We do not use professional fundraisers or involve commercial participators.

Our regular fundraising activities include:

- raising funds through our charity shops;
- raising funds through the sale of plants and produce at annual sales and a weekly stall;
- fundraising events such as concerts, walks, open gardens and social events;
- subscribing to giving websites such as JustGiving; and
- raising funds via other sources such as charitable trusts, foundations or companies.

Harington staff and Trustees also help to co-ordinate and publicise events organised for our benefit by our supporters in the wider community. These supporters are briefed by Harington staff on any relevant rules and conditions as appropriate, e.g., gift aid rules.

We occasionally make appeals for donations towards specific projects by writing to existing supporters (direct marketing), advertising in the Friends of Harington newsletter, local media and posting appeals on our website and social media. All direct marketing is co-ordinated by Harington's Business Support team to ensure that it is not unreasonably intrusive or persistent and meets data protection requirements. When contact is made through direct marketing, the material contains clear instructions on how a person can be removed from mailing lists.

There have been no complaints about fundraising activity this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The legal form of Harington is a company limited by guarantee (Harington Scheme Ltd (the)) governed by its Memorandum and Articles of Association.

Trustees are recruited by a variety of means, depending on the skills and experience required. Use is made of existing networks of Trustee and supporters, together with low cost means of advertising vacancies. New Trustees are usually appointed in the first instance by the Trustees, then reappointed at the following the annual general meeting of members. Trustees normally serve for a three-year term, which can normally be renewed twice.

Trustees receive an induction programme including safeguarding and any other required training when first appointed, with further training being planned whenever required to keep them up to date with good practice.

The Trustees operate collectively as a Board. Operational decisions are delegated through a formal scheme of delegation to the Chief Executive, with the Board retaining decisions over strategy, budgeting, and other appropriate matters. The Board has established two sub-committees: Quality and Standards, and Finance and Resources to provide more detailed scrutiny of relevant matters and provide advice to the Board, but has not delegated any decision-making powers to them. The remuneration of the Chief Executive is determined by the Board on the recommendation of the Chair and Treasurer. Where necessary external advice is taken on the appropriate level. The pay of all staff is determined by reference to pay scales approved by the Trustees. These are benchmarked against external comparators from time to time.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number:	01467946
Charity Number:	279376
Registered Office:	55a Cholmeley Park London N6 5EH
Auditors:	Calder & Co. Chartered Accountants and Statutory Auditors 30 Orange Street London WC2H 7HF
Accountants:	Moore Stephens Northern Home Counties Limited
Bankers:	Metro Bank 1 Southampton Row London WC1B 5HA

DIRECTORS AND TRUSTEES

The Trustees of the Company are its directors for the purpose of company law and throughout this report they are collectively referred to as the Trustees

The Trustees that served during the year and since the year end were as follows:

Alison Kelly	Chair
Margaret Barth	Resigned 14 December 2022
Mark Cooke	Treasurer and Vice Chair
Hazel Dales	Appointed 14 September 2022
Peter Drummond	Resigned 14 December 2022
Julie Forsythe	Appointed 14 June 2023
Matthew Hagopian	Appointed 6 April 2022
Edward Jordan	Resigned 14 December 2022
Penelope Kenway	Vice Chair Appointed 14 June 2023
Katherine Lamb	Appointed 14 June 2023
Pauline Treen	

KEY MANAGEMENT PERSONNEL

Adrian Evans	Chief Executive 1 June 2022-28 February 2023
Esther Norman	Interim Chief Executive appointed 6 March 2023

Trustees' responsibilities in relation to the financial statements

The Trustees, who are also the directors of the Harington Scheme for the purposes of company law, are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities

Statement as to disclosure to our auditors

In accordance with company law, as the company's Trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware: and
- as the Trustees of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditor

The auditors, Calder & Co, will be proposed for reappointment in accordance with Section 485 of the Companies Act 2006.

In preparing this report, the Trustees have taken advantage of the Small Companies Exemptions provided by Section 415A of the Companies Act 2006.

This report was approved by the Trustees on 17 January 2024 and signed on its behalf by

Alison Kelly
Chair

OPINION

We have audited the financial statements of The Harington Scheme (the 'charitable company') for the year ended 31 July 2023 which comprise The Statement of Financial Activities (incorporating income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 entity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

- We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 6, 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.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company and Charity Law.

With regards to laws and regulations relating to the operating aspects of the charitable company, these were discussed with management and were not considered fundamental to the operating of the business therefore should not have a material impact on the financial statements.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to

whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

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

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Tony Badiani (Senior statutory auditor) for and on behalf of
Calders (1883) LLP Statutory Auditor and Chartered Accountants, 30 Orange Street, London WC2H 7HF

Date: 17 January 2024

THE HARINGTON SCHEME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Income from:					
Donations and legacies					
Charity grants and donations	2	70,003	53,327	123,330	135,167
Legacies and other donations	3	37,942	-	37,942	37,102
Charitable Activities:					
Training scheme income including fees and grants from public bodies	5	1,488,254	10,861	1,499,115	1,292,874
Harington Gardeners	6	139,128	-	139,128	150,147
Charity Shops	7	321,420	-	321,420	282,149
Fundraising events	8	2,191	-	2,191	1,906
Investment income	4	2,856	-	2,856	1,352
Other income	9	44,375	-	44,375	402
Total Income		2,106,169	64,188	2,170,357	1,901,099
Expenditure on:					
Raising funds					
Expenditure on raising funds	13	31,528	-	31,528	16,718
Charitable Activities:					
Harington Gardeners	10	250,845	42,706	293,551	345,971
Training Scheme	11	1,461,668	21,767	1,483,435	1,358,808
Charity Shops	12	246,879	-	246,879	188,449
Total Expenditure		1,990,920	64,473	2,055,393	1,909,946
NET INCOME FOR THE YEAR		115,249	(285)	114,964	(8,847)
Total Funds at 1st August 2022		693,113	22,400	715,513	724,360
Total Funds at 31st July 2023		808,362	22,115	830,477	715,513

The notes on Pages 16 to 26 form part of these Financial Statements.

THE HARINGTON SCHEME
BALANCE SHEET
FOR THE YEAR ENDED 31 JULY 2023

	Note	£	2023 £	£	2022 £
Fixed Assets:					
Tangible assets	17		270,642		301,196
Investments	18		118,518		115,399
			389,160		416,595
Current Assets:					
Debtors	19	201,936		248,051	
Cash at bank and in hand		381,324		179,020	
		583,260		427,071	
Creditors: Amounts falling due within one year	20	(141,943)		(128,153)	
Net Current Assets			441,317		298,918
Total Net Assets			830,477		715,513
The Funds Of The Charity:					
Restricted funds	21		22,115		22,400
Unrestricted funds:	22				
Designated funds			408,698		113,793
General			399,664		579,320
			830,477		715,513

The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

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

The Financial Statements were approved by the Board on 17 January 2024 and signed on its behalf.

Alison Kelly ..... Trustee
Alison Kelly

Mark A. Cooke ..... Trustee
Mark Cooke

The notes on Pages 16 to 26 form part of these Financial Statements.

THE HARINGTON SCHEME
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2023

	Note	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Cash generated by operations	1		211,088		24,410
Investing activities					
Movement in fixed asset investments		(3,119)		162,327	
Purchase of tangible fixed assets		(9,005)		(31,921)	
Proceed on disposal of tangible fixed assets		484		-	
Interest received		2,856		1,352	
Net cash (used)/generated by investing activities			(8,784)		131,758
Net increase in cash and cash equivalents			202,304		156,168
Cash and cash equivalents at beginning of year			179,020		22,852
Cash and cash equivalents at end of year			381,324		179,020

1. Cash generated from operations

Surplus/(Deficit) for the year	114,964	(8,847)
Adjustments for:		
Investment income	(2,856)	(1,352)
Depreciation	38,810	51,256
Loss on fixed asset disposal	265	-
Movements in working capital:		
Movement in debtors	46,115	4,835
Movement in creditors	13,790	(21,482)
Cash generated by operations	211,088	24,410

The notes on Pages 16 to 26 form part of these Financial Statements.

1. Accounting Policies

Charity information

The Harington Scheme is a private company limited by guarantee incorporated in England and Wales. The registered office is 55A Cholmeley Park, London, N6 5EH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income

Income from donations and legacies income is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from charitable activities from investments are included when receivable.

Income from Central and Local Government grants is accounted for in the SOFA in the period to which it relates. All other income is accounted for when receivable.

1.3 Expenditure

Expenditure is recognised in the period in which a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income from grants and donations and the costs of staging fundraising events.

Charitable activities include expenditure associated with Harington Gardeners, the training scheme and the charity shops and include both the direct costs and support costs relating to these activities.

Governance costs include those costs incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

Support and governance costs have been allocated to the appropriate cost categories on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Leasehold buildings and improvements	-	Over the life of the lease
Short-life buildings	-	Over 10 years
Motor vehicles	-	over 5 years
Office equipment	-	33% reducing balance method

1.5 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value.

1.7 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

1.9 Designated Funds

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

1.10 Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

1.11 Workshop and Nursery Tools

Small items of equipment are written off to the Scheme Income and Expenditure Account in the year of purchase.

1.12 Donated goods

Donated goods are not being recognised at the point of receipt from donor. The charity recognises the value of the donated goods when the goods are sold.

1.13 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.13 Financial instruments

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Charity Grants and Donations

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Tottenham Grammar School	42,000	-	42,000	38,500
Nina & Roger Stewart Charitable Trust	-	-	-	-
Channing school - donation	1,000	-	1,000	-
Jack Petchey Foundation	-	1,800	1,800	2,665
Gary Sycamore and the city and Country Farmers Market	6,490	-	6,490	-
John Lyon Charity	-	37,400	37,400	34,000
Ford Tipper grant	-	7,000	7,000	5,250
Other donations	-	1,920	1,920	39,752
The Whittington Charitable Trust	10,000	-	10,000	-
Bernard Lewis	-	-	-	15,000
Just Giving	10,513	-	10,513	-
Hornsey Parochial Charities	-	4,100	4,100	-
Worshipful Company of Gardeners	-	1,107	1,107	-
	70,003	53,327	123,330	135,167

3. Legacies and Other Donations

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Friends of Harington Scheme	11,512	-	11,512	9,088
Other donations Unrestricted	21,430	-	21,430	-
United Charities Fund	-	-	-	10,000
Woodford Stauffer - Jennifer Wright	-	-	-	13,014
Leila Hodge	-	-	-	5,000
legacy re Vera Plaut-donation from David Plaut and Marily Kanter	5,000	-	5,000	
	37,942	-	37,942	37,102

4. Investment Income

	2023	2022
	£	£
Interest received from cash deposits	2,856	1,352

5. Training Scheme Income including Fees and Grants from Public Bodies

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Education and Skills Funding Agency	664,242	-	664,242	627,260
Local Authorities HNS funding	760,309	-	760,309	585,532
Training fees (local authorities, schools and individuals)	48,417	-	48,417	60,730
Training Scheme Sales	8,851	-	8,851	11,864
DWP Grant - Harington Gardeners	6,435	-	6,435	1,485
ESFA Student Support Funds	-	10,861	10,861	6,003
	1,488,254	10,861	1,499,115	1,292,874

6. Harington Gardeners Income

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Customer sales	139,128	-	139,128	150,147
	139,128	-	139,128	150,147

7. Charity Shops Income

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Sales of donated goods	244,535	-	244,535	210,465
Sales of bought in goods	-	-	-	-
Donations from gift aided items	74,646	-	74,646	69,596
Gift Aid agency fees	2,239	-	2,239	2,088
	321,420	-	321,420	282,149

8. Fundraising events

	2023	2022
	£	£
Fundraising event income	2,191	1,906

9. Other income

	2023	2022
	£	£
Other income	6,440	3,364
Other income - Business Grants	37,935	2,962
	44,375	402

10. Harington Gardeners Expenditure

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Salaries and consultancy fees	86,970		86,970	106,630
Gardeners' wages	63,596	34,000	97,596	75,732
Other staff costs	686	-	686	197
Delivery costs	11,484	-	11,484	13,430
Repairs and maintenance	5,839	1,706	7,545	10,087
Heating and lighting	3,007	-	3,007	1,370
Depreciation	6,711	7,000	13,711	22,589
Support and governance costs	72,287	-	72,287	115,936
Loss on fixed asset disposal	265	-	265	-
	250,845	42,706	293,551	345,971

11. Training Scheme Expenditure

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Salaries and consultancy fees	1,013,997	3,400	1,017,397	1,033,598
Other staff costs	59,247	-	59,247	11,565
Student bursaries and free meals	459	11,169	11,628	6,644
Training delivery costs	77,028	3,717	80,745	64,918
Repairs and maintenance	22,922	1,527	24,449	30,049
Heating and lighting	12,448	-	12,448	14,635
Depreciation	8,773	723	9,496	13,070
Support and governance costs	238,169	1,231	239,400	159,003
Computing expenses	28,625	-	28,625	25,326
	1,461,668	21,767	1,483,435	1,358,808

12. Charity Shops Expenditure

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Salaries and consultancy fees	117,702	-	117,702	91,550
Other staff costs	162	-	162	21
Delivery costs	3,699	-	3,699	1,473
Repairs and maintenance	2,348	-	2,348	371
Heating and lighting	3,764	-	3,764	4,625
Depreciation	15,603	-	15,603	15,597
Support and governance costs	103,601	-	103,601	74,812
	246,879	-	246,879	188,449

13.Support and Governance Costs

	Costs of Generating Funds	Harington Gardeners	Training Scheme	Charity Shops	Total 2023	Total 2022
	£	£	£	£	£	£
Support Costs						
Salaries	5,736	6,439	114,414	9,186	135,775	90,167
Rates and rent	-	-	7,250	57,400	64,650	59,942
Telephone/Internet	-	-	7,894	-	7,894	6,394
Stationery, Printing and Postage	469	1,501	7,410	387	9,767	11,970
Insurances	-	11,306	17,534	-	28,840	23,377
Public relations and marketing	-	431	1,005	-	1,436	752
Sundry expenses	221	1,395	2,867	94	4,577	4,593
Subscriptions	768	4,605	9,977	-	15,350	5,117
Cleaning and Hygiene Expenses	2,389	3,339	29,516	16,332	51,576	43,135
Refreshments	359	1,075	5,738	-	7,172	5,117
Computing Expenses	110	220	1,871	-	2,201	10,128
Fundraising Expenses	174	-	-	-	174	667
Professional Services	598	14,404	19,662	1,315	35,979	39,576
Bank charges	-	-	560	5,184	5,744	5,133
Bad debts	-	13,869	-	-	13,869	56,092
Governance Costs						
Salaries	12,539	12,539	12,538	12,538	50,154	-
Professional Services	7,000				7,000	-
Audit and accountancy	1,165	1,165	1,164	1,165	4,659	4,309
	31,528	72,288	239,400	103,601	446,817	366,469

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14. Surplus/(Deficit) for the Year

	2023	2022
	£	£
The surplus/(deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	38,810	51,256
Auditors' remuneration:		
Audit fee	4,659	4,309

15. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No remuneration was paid to the Trustees in accordance with the Memorandum of Association. The staff costs included in the Financial Statements are as follows:-

	2023	2022
	£	£
Wages & salaries	1,343,338	1,160,034
Social Security costs	113,991	97,710
Pension contributions	30,117	28,233
	1,487,446	1,285,977

The average weekly number of staff employed by the Charity during the year was as follows:-

	2023	2022
Staff	49	46
Assistant gardeners	10	9
	59	55

1 employee had employee benefits in excess of £60,000 in 2022/23 (2021/22: 0). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021/22: £nil) neither were they reimbursed expenses during the year (2021/22: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021/22: £nil).

Key management personnel of the charity comprise the trustees and the Chief Executive Officer The employee benefits of the key management personnel were £71,232(2021/22: £75,000).

16. Taxation

As a registered Charity, the Scheme is exempt from income tax and corporation tax.

17. Tangible Assets

	Leasehold buildings and improvements	Short life buildings	Fixtures & Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost or Valuation					
At 1st August 2022	276,933	206,701	186,218	97,081	766,933
Additions	9,005	-	-	-	9,005
Disposals	-	-	(19,190)	(6,150)	(25,340)
At 31st July 2023	285,938	206,701	167,028	90,931	750,598
Depreciation					
At 1st August 2022	30,778	201,397	163,620	69,942	465,737
Charge for Year	18,069	5,304	9,053	6,384	38,810
Disposals	-	-	(18,441)	(6,150)	(24,591)
At 31st July 2023	48,847	206,701	154,232	70,176	479,956
Net Book Value					
At 31st July 2023	237,091	-	12,796	20,755	270,642
Net Book Value					
At 31st July 2022	246,155	5,304	22,598	27,139	301,196

18. Investments

	2023	2022
	£	£
Cash deposits	118,518	115,399

19. Debtors: Due within one year

	2023	2022
	£	£
Trade debtors	50,435	119,550
Other debtors	129,840	102,141
Prepayments and accrued income	21,661	26,360
	201,936	248,051

20. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	31,035	22,008
Tax, social security and pensions	34,543	32,043
Other creditors	12,075	18,315
Accruals	64,290	55,787
	141,943	128,153

21. Restricted Funds

	Balance at 1 August 2022	Incoming Resources	Expenditure	Balance at 31 July 2023
	£	£	£	£
Grants and Donations:				
Former restricted grants and donations towards capital items	1,771	-	723	1,048
ESFA Student Financial Support Funding	2,537	10,861	11,169	2,229
Haringey Ward Budget	3,481	-	-	3,481
Jack Petchey Foundation	638	1,800	1,800	638
LB Barnet- Pocket Parks Plus	2,950	-	-	2,950
John Lyon Charity	-	37,400	37,400	-
United Charities Fund	9,563	-	1,894	7,669
Leila Hodge	1,460	-	1,460	-
Ford Tipper grant	-	7,000	7,000	0
Other	-	1,920	1,920	-
Hornsey Parochial Charities	-	4,100	-	4,100
Worshipful Company of Gardeners	-	1,107	1,107	-
	22,400	64,188	64,473	22,115

The restricted funds in the year were from:

The former grants and donations for capital items including a portacabin and vehicles that are reducing as these items depreciate.

ESFA Student Support Funds - Student bursaries and Free Meals in Education

Haringey Ward Budget - Haringey Council Ward Budget grant to provide, supply and fit planters on Archway Road.

Jack Petchey Foundation - Projects chosen by winners of Jack Petchey Achievement Awards

London Borough of Barnet - Pocket Parks Plus - Delivery of practical and community events, to develop and established community garden at the Tarling Road Site.

John Lyon's Charity- Internship fund: Toward a Horticultural Supervisor Salary

21. Restricted Funds (continued)

Hornsey Parochial Charities - towards outdoor classroom

Worshipful Company of Gardeners - towards gardening tools

Former restricted grants and donations towards capital items - The former grants and donations for capital items including a portacabin and vehicles that are reducing as these items depreciate.

Other donation - Site improvements for social distancing

Donations totalling £57,188 were received during the year, and there was a further £24,100 brought forward for a number of restricted purposes. £57,473 of this income was expended prior to the year end, thereby discharging the restriction.

Movement between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Balance at 1st August 2022	579,320	113,793	22,400	715,513
Movement in funds for the year	115,249	-	(285)	114,964
Transfer between funds	(294,905)	294,905	-	-
Balance at 31st July 2023	399,664	408,698	22,115	830,477

Designated funds

Designated Reserves comprise:	
Operating fixed assets	268,705
Operating working capital	59,993
IT infrastructure	80,000
	408,698

The Trustees have reviewed their Reserves and Designated Funds Policy prior to approving these accounts. They have concluded that the level of free reserves required is £500,000. This implies that the current level of free reserves is less than prudently required, and they will therefore plan to achieve further surpluses sufficient to bring free reserves to the target level as soon as reasonably practicable.

22. Analysis of Fund Balances Between the Net Assets

	Unrestricted Funds			
	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	-	268,705	1,937	270,642
Investments	118,518	-	-	118,518
Net current assets	281,146	139,993	20,178	441,317
	399,664	408,698	22,115	830,477

23. Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2023	2022
	£	£
Less than 1 year	49,958	62,388
More than 1 year and less than 5 years	-	49,958
	49,958	112,346

24. Related party transactions

During the year the company received donations from related parties as follows:

	2023	2022
	£	£
Aggregated donations	nil	nil

There were no other transactions with related parties.

THE HARINGTON SCHEME LIMITED

England & Wales - Charity number 279376

Accounts

Company Number: 01467946
Charity Number: 279376

THE HARINGTON SCHEME LIMITED

(Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2022

THE HARINGTON SCHEME
ANNUAL REPORT AND ACCOUNTS
2021-22

CONTENTS

	Page
Foreword by the Chair of the Board of Trustees	3
Trustees' Report	3-10
Auditors' Report	11-13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Accounts	17-27

THE HARINGTON SCHEME
ANNUAL REPORT AND ACCOUNTS
2021-22

Foreword by the Chair of the Board of Trustees

Harington was established over 40 years ago by the local community. Its principal location is a hidden gem in Highgate, North London. We are a leading and trusted charity, supporting students with learning differences to develop life skills and to have the most fulfilling life possible. We provide individual education, training, and support across a range of activities including retail, horticulture, and employability, delivered from inspirational places and supported by a passionate team, including volunteers. Our students come from across North London.

I was delighted to become Chair of the Board, taking up my role at Easter in the financial year 2021/22. As for most charities, it has been a challenging year – recovering from Covid, inflation, inadequate funding streams and more. I am truly impressed however, by the real difference we continue to make to the lives of our students, their expectations, their opportunities, and the impact this has on their parents, their families, their carers.

We are fortunate to have a strong board and to be Trustees of an organisation with huge strengths. We have a very hardworking team of staff colleagues, a brilliant site, and a strong local reputation, many members of whom support us through volunteering, raising funds and spreading our good name throughout the community. We have much to be proud of.

OBJECTIVES AND ACTIVITIES

Our Trustees have recently reviewed our Vision, Mission, Values and Description and have agreed the following best represents Harington:

Our Vision (how we want the world to be)
A Society where all young people with learning differences thrive and lead a fulfilling and meaningful life.

Our Mission (what we do)
Creating an inclusive environment, that delivers outstanding personalised education, learning, and support, which lead to further education, employment opportunities, and a fulfilling and meaningful life for each of our students.

Our Values (our guiding principles)
Kindness, Inclusivity, Empowerment and Independence.

Description
Harington is a leading and trusted charity, supporting students with learning differences to develop life skills.
We provide individual education, training, and support across a range of activities including retail, horticulture and employability, delivered from inspirational places and supported by a passionate team.

Our main activities are:

- Providing horticulture-based education and training at our gardens in Highgate
- Providing retail-based education and training at out training hub on Hornsey High Street
- Providing work experience for our former students with Harington Gardeners, which provides gardening services as a business; and in our charity shops in Highgate and Hornsey

All of these activities contribute directly to the delivery of the objectives set out in our governing document.

In addition, we operate Harington Gardeners and our two charity shops to raise funds for our main activities.

We employed an average of 55 staff during the year;

of these 36 were engaged in education and training;
9 in Harington Gardeners, of which 6 were former students employed as Assistant Gardeners;
6 in our charity shops, of which 2 were former students employed as retail assistants;
4 in general management of Harington

We also received the generous support of around 28 volunteers who make a vital contribution to Harington. This included working with our students to support their individual learning, and providing retail support in our shops. We also benefit from the support of the Friends of Harington who take part in many fundraising activities and provide an important link to our local community

Public benefit

Our trustees, having regard to the Charity Commission's guidance on public benefit, believe that all of our activities are for the public benefit: the following section sets out how this has been delivered during the year. We limit access to our programmes only by our assessment that the meet the needs of a particular student; funding for programmes is provided by local authorities who determine the eligibility of students through their individual Education, Health and Care plans.

ACHIEVEMENTS AND PERFORMANCE

We monitor our achievements using the following main indicators:

1. Beneficiary numbers
2. Attendance
3. Progression rate destinations
4. Qualification outcomes

1. **Beneficiary numbers**

The total number of young people and adults with learning differences who received education, training or support from us during the year was **52**

2. **Percentage attendance**

The overall percentage attendance for students at Harington for 20/21 was 89.7%.

Sickness	Authorised absence (Other)	Covid Absence	Holiday Leave	Medical	Unauthorised absence
4.4%	0.5%	0.7%	0.7%	0.2%	3.8%

3. **Progression rate and destinations**

The percentage of those who completed their Skills Pathway training during the year that achieved a positive progression, i.e., employment, further education, further training or other valued daytime activity.
86.45% of students undertook work experience programmes, including 5 supported internship students gaining paid employment, and 4 students progressing to Further Education.
Supported by 16 partner providers.
4 Assistant Gardeners moved from Harington into permanent employment

Category	Number of students	% Leavers to each destination
Employment	5	38.46
FE	2	15.38
FE Supported Internship	1	7.69
Positive destinations 20/21		**61.53**
No positive destination yet Aftercare ongoing	3	23.07
NEET	2	15.38

4. **Qualification Achievement Rate**

The percentage of qualifications and learning aims undertaken by students on the Skills Pathway programmes that were achieved;

- 96% qualification achievement in vocational programmes for students
- 100% Maths and 97% achievement in English functional skills programmes for students

We also monitor progress against our strategic objectives and the business plan; and our financial performance, which is covered in the next section

2021-22 saw a progressive return to normal activities from the severe disruption caused by the Covid pandemic during 2020-21. During the year our main educational activities, Harington Gardeners and our shops were all able to resume normal business. It is to the credit of all our staff, students, parents and volunteers that we were able to maintain our services and remain solvent during the pandemic.

FUTURE PLANS

The disruption of the pandemic, together with the departure of our long serving Scheme Manager, also led to an interruption to progressing the previous business plan of Harington. With the appointment of a new Chief Executive, who took up post towards the end of the 2021-22 year and a new Chair in April 2022 the Trustees have begun to review the strategy and plans of Harington for the next 3-5 years. While these are still being developed, our main objectives are likely to include:

1. Ensure each student has a positive experience at Harington, building skills and knowledge that will support a successful outcome when they leave.

2. Place inclusion at the centre of Harington, giving students a voice in the organisation, and ensuring student support, the workforce and volunteers are reflective of the local community.

3. Prioritise the financial and environmental sustainability of the organisation to ensure we have a robust and responsible future as a responsible community-based provider.

4. Create a pleasant, inspiring and engaging learning environment in which students and staff can thrive to perform their best.

FINANCIAL REVIEW

Most of Harington's income comes from public funds in two forms:

- Grants from the Education and Skills Funding Agency, for the core provision of education to our students; and
- Grants from local authorities to meet the additional needs for care and support our students require identified in the Education, Care and Health plans.

We supplement these funds with the net income from Harington Gardeners and our two charity shops. We also raise funds from trusts, foundations and generous individuals. Some of these are for specific projects and activities, and are recorded as restricted funds in our accounts. Others contribute to our general funds and enhance our work.

We almost broke even during the year but had a very small deficit of £8,847 (2021 – deficit of £41,243). This reflected a return to normal operations after the more difficult year in 2020-21, when our shops were closed for an extended period and other fundraising activities were disrupted.

Out total income grew during the year to £1,901,099 (2021- £1,795,641). Income for our training provision grew to £1,292,874 (2021 – £1,122,230). Harington Gardeners income grew to £150,147 (2021- £138,439) and shop sales also increased, in part reflecting a full normal year of operation of our Hornsey shop, to £282,149 (2021 - £158,821)

Income from donations, legacies and fundraising events was lower at £174,175 (2021- £220.003)

Expenditure grew by about 4% on the previous year to £1,909,946 (2021 – 1,836,884) reflecting that there were few changes to our level of activity during the year.

Reserves

As a result of the deficit for the year, we have net assets of £715,513 (2021 - £724,360). The make-up of our net assets has not changed materially during the year.

Our net assets are allocated as follows:

	2022 £	2021 £
Restricted funds, which can only be spent for particular purposes	22,400	18,938
Tangible fixed assets (our properties and equipment)	301,196	320,531
Designated funds, amounts set aside by the Trustees for future projects	113,793	113,793
Leaving free reserves of	278,124	271,098

The designated funds have been set aside for building works, site development and new IT infrastructure. These developments were not progressed due to the pandemic, so the funds are unchanged from last year.

The Trustees will review our designated funds in full as part of the review of our strategy. Expenditure on the development of the Highgate site is likely to substantially exceed the amounts current set aside, so the current funds are not excessive.

The Trustees' current policy on reserves is that free reserves should be in the range of £300k-£380k, so the position at the year-end was that our reserves remained slightly lower than our target level. We have budgeted for a surplus in 2022-23 that would increase our reserves to a satisfactory level. The Trustees will review our reserves policy once our revised strategy is complete.

Investment policy

The Trustees consider that the free reserves need to be readily available to meet any contingencies, so it would be inappropriate to invest them for the medium or long-term. Consequently, available funds are invested in short term fixed interest deposits or held as cash.

Risk management

The Trustees have developed a strategic risk register which identifies the main risks faced by Harington, and the controls and actions necessary to mitigate them. The principal risks are those which would adversely affect its students, including a significant deterioration in the quality of education and training provided, or a safeguarding failure. These are mitigated by a range of measures, including clear policies, training for both staff and trustees, and regular monitoring by trustees including through our Quality and Standards Committee. The maintenance of adequate reserves, as set out above provides mitigation against any unanticipated fall in income or increase in costs.

The major financial uncertainty facing Harington during 2022-23 is the impact of the sudden large increase in inflation. While the Trustees have set a prudent budget for the year which aims at a reasonable surplus, it remains uncertain what the impact of the economic situation will be on our various sources of income. We are also concerned about the impact on recruitment, retention and motivation while our resources do not allow us to maintain real pay levels for our staff.

Our fundraising practices

Harington benefits greatly from the support of local people. We gain new supporters mainly through networking, word of mouth and recommendations that lead to unsolicited donations and legacies. When we carry out fundraising, we strive to give the best experience to our supporters.

The majority of our fundraising activities are carried out by Harington staff and volunteers, including the Friends of Harington and trustees. We do not use professional fundraisers or involve commercial participators.

Our regular fundraising activities include:

- raising funds through our charity shops;
- raising funds through the sale of plants and produce at annual sales and a weekly stall;
- fundraising events such as concerts, walks, open gardens and social events;
- subscribing to giving websites such as JustGiving and Virgin Money Giving; and
- raising funds via other sources such as charitable trusts, foundations or companies.

Harington staff and trustees also help to co-ordinate and publicise events organised for our benefit by our supporters in wider community. These supporters are briefed by Harington staff on any relevant rules and conditions as appropriate, e.g., gift aid rules.

We occasionally make appeals for donations towards specific projects by writing to existing supporters (direct marketing), advertising in the Friends of Harington newsletter, local media and posting appeals on our website and social media. All direct marketing is co-ordinated by the Harington's Business Support team to ensure that it is not unreasonably intrusive or persistent and meets data protection requirements. When contact is made through direct marketing, the material contains clear instructions on how a person can be removed from mailing lists.

There have been no complaints about fundraising activity this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The legal form of Harington is a company limited by guarantee (The Harington Scheme Ltd) governed by its Memorandum and Articles of Association

Trustees are recruited by a variety of means, depending on the skills and experience required. Use is made of existing networks of trustee and supporters, together with low cost means of advertising vacancies. New trustees are usually appointed in the first instance by the Trustees, then reappointed at the following annual general meeting of members. Trustees normally serve for a three-year term, which can normally be renewed twice.

Trustees receive an induction programme including safeguarding and any other required training when first appointed, with further training being planned whenever required to keep them up to date with good practice.

The Trustees operate collectively as a Board. Operational decisions are delegated through a formal scheme of delegation to the Chief Executive, with the Board retaining decisions over strategy, budgeting and other appropriate matters. The Board has established two sub-committees: Quality and Standards, and Resources to provide more detailed scrutiny of relevant matters and provide advice to the Board, but has not delegated any decision-making powers to them
The remuneration of the Chief Executive is determined by the Board as a whole on the recommendation of the Chair and Treasurer. Where necessary external advice is taken on the appropriate level. The pay of all staff is determined by reference to pay scales approved by the Trustees. These are benchmarked against external comparators from time to time.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number:	01467946
Charity Number:	279376
Registered Office:	55a Cholmeley Park London N6 5EH
Auditors:	Calder & Co. Chartered Accountants and Statutory Auditors 30 Orange Street London WC2H 7HF
Accountants:	Moore Stephens Northern Home Counties Limited
Bankers:	TSB Bank 19 Highgate Hill London N19 5LS
	Metro Bank 1 Southampton Row London WC1B 5HA

Directors and Trustees:

The Trustees of the Company are its directors for the purpose of company law and throughout this report they are collectively referred to as the Trustees

The Trustees that served during the year and since the year end were as follows:

Alison Kelly	Chair Appointed 6 April 2022
Rachel Allison	Chair Retired 6 April 2022
David Aitchison-Tait	Retired 6 April 2022
Margaret Barth	Chair, Quality and Standards Committee Retired 14 December 2022
Mark Cooke	Treasurer and Deputy Chair
Hazel Dales	Appointed 14 September 2022
Peter Drummond	Retired 14 December 2022
Matthew Hagopian	Appointed 6 April 2022
Jennifer Horne-Roberts	Retired 6 April 2022
Edward Jordan	Retired 14 December 2022
Pauline Treen	

Key Management Personnel:

Adrian Evans	Chief Executive Appointed 1 June 2022
Pat Dubas	Interim Chief Executive (July 2021 to May 2022)

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also the directors of the Harington Scheme for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities

Statement as to disclosure to our auditors

In accordance with company law, as the company's Trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware: and
- as the Trustees of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditor

The auditors, Calder & Co, will be proposed for reappointment in accordance with Section 485 of the Companies Act 2006.

In preparing this report, the Trustees have taken advantage of the Small Companies Exemptions provided by Section 415A of the Companies Act 2006.

This report was approved by the Trustees on 15 March 2023 and signed on its behalf by

Alison Kelly
Chair

THE HARINGTON SCHEME
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE HARINGTON SCHEME
FOR THE YEAR ENDED 31 JULY 2022

OPINION

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2022 and of its incoming
- resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with 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 Auditor's 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 entity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

- We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 6, 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.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law and distributable profits legislation.

With regards to laws and regulations relating to the operating aspects of the charitable company, these were discussed with management and were not considered fundamental to the operating of the business therefore should not have a material impact on the financial statements.

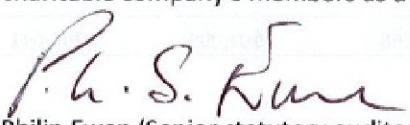
Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

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

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



Philip Ewen (Senior statutory auditor) for and on behalf of
Calders (1883) LLP Statutory Auditor and Chartered Accountants, 30 Orange Street, London WC2H 7HF

Date: 15th March 2023

THE HARINGTON SCHEME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

Summary Income and Expenditure Account

	Note	Unrestricted Funds	Restricted Funds	2022	2021
		£	£	£	£
Income from:					
Donations and legacies					
Charity grants and donations	2	98,502	36,665	135,167	163,359
Legacies and other donations	3	22,102	15,000	37,102	56,282
Charitable Activities:					
Training scheme income including fees and grants from public bodies	5	1,286,871	6,003	1,292,874	1,122,230
Harington Gardeners	6	150,147	-	150,147	138,439
Charity Shops	7	282,149	-	282,149	158,821
Fundraising events	8	1,906	-	1,906	362
Investment income	4	1,352	-	1,352	1,861
Other income	9	402	-	402	154,287
Total Income		1,843,431	57,668	1,901,099	1,795,641
Expenditure on:					
Raising funds					
Expenditure on raising funds	13	16,718	-	16,718	14,828
Charitable Activities:					
Harington Gardeners	10	302,556	43,415	345,971	334,563
Training Scheme	11	1,348,017	10,791	1,358,808	1,282,785
Charity Shops	12	188,449	-	188,449	204,708
Total Expenditure		1,855,740	54,206	1,909,946	1,836,884
NET INCOME FOR THE YEAR		(12,309)	3,462	(8,847)	(41,243)
Total Funds at 1st August 2021		705,422	18,938	724,360	765,603
Total Funds at 31st July 2022		693,113	22,400	715,513	724,360

The notes on Pages 17 to 27 form part of these Financial Statements.

THE HARINGTON SCHEME
BALANCE SHEET
FOR THE YEAR ENDED 31 JULY 2022

	Note	£	2022 £	£	2021 £
Fixed Assets:					
Tangible assets	17		301,196		320,531
Investments	18		115,399		277,726
			416,595		598,257
Current Assets:					
Debtors	19	248,051		252,886	
Cash at bank and in hand		179,020		22,852	
		427,071		275,738	
Creditors: Amounts falling due within one year	20	(128,153)		(149,635)	
Net Current Assets			298,918		126,103
Total Net Assets			715,513		724,360
The Funds Of The Charity:					
Restricted funds	21		22,400		18,938
Unrestricted funds:	22				
Designated funds			113,793		113,793
General			579,320		591,629
			715,513		724,360

The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

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

The Financial Statements were approved by the Board on 15th March 2023 and signed on its behalf.

..... Trustee
Alison Kelly

..... Trustee
Mark Cooke

The notes on Pages 17 to 27 form part of these Financial Statements.

THE HARINGTON SCHEME
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2022

	Note	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash absorbed by operations	1		24,410		7,674
Investing activities					
Movement in fixed asset investments		162,327		33,471	
Purchase of tangible fixed assets		(31,921)		(51,112)	
Interest received		1,352		1,861	
Net cash used in investing activities			131,758		(15,780)
Net (decrease)/increase in cash and cash equivalents			156,168		(8,106)
Cash and cash equivalents at beginning of year			22,852		30,958
Cash and cash equivalents at end of year			179,020		22,852

1. Cash generated from operations

(Deficit)\Surplus for the year	(8,847)	(41,243)
Adjustments for:		
Investment income	(1,352)	(1,861)
Depreciation	51,256	48,042
Movements in working capital:		
Movement in debtors	4,835	(55,002)
Movement in creditors	(21,482)	57,738
Cash absorbed by operations	24,410	7,674

The notes on Pages 17 to 27 form part of these Financial Statements.

1. Accounting Policies

Charity information

The Harington Scheme is a private company limited by guarantee incorporated in England and Wales. The registered office is 55A Cholmeley Park, London, N6 5EH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income

Income from donations and legacies income is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from charitable activities from investments are included when receivable.

Income from Central and Local Government grants is accounted for in the SOFA in the period to which it relates. All other income is accounted for when receivable.

1.3 Expenditure

Expenditure is recognised in the period in which a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income from grants and donations and the costs of staging fundraising events.

Charitable activities include expenditure associated with Harington Gardeners, the training scheme and the charity shops and include both the direct costs and support costs relating to these activities.

Governance costs include those costs incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

Support and governance costs have been allocated to the appropriate cost categories on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Leasehold buildings and improvements	-	Over the life of the lease
Short-life buildings	-	Over 10 years
Motor vehicles	-	over 5 years
Office equipment	-	33% reducing balance method

1.5 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value.

1.7 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

1.9 Designated Funds

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

1.10 Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

1.11 Workshop and Nursery Tools

Small items of equipment are written off to the Scheme Income and Expenditure Account in the year of purchase.

1.12 Donated goods

Donated goods are not being recognised at the point of receipt from donor. The charity recognises the value of the donated goods when the goods are sold.

1.13 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.13 Financial instruments

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Charity Grants and Donations

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Tottenham Grammar School	38,500	-	38,500	42,000
Nina & Roger Stewart Charitable Trust	-	-	-	-
Henry and Gabriele Meyer Memorial Trust	-	-	-	10,800
Jack Petchey Foundation	-	2,665	2,665	2,000
Gary Sycamore and the city and Country Farmers Market	-	-	-	4,500
John Lyon Charity	-	34,000	34,000	28,000
Ford Tipper grant	5,250	-	5,250	-
Other donations-Site improvement for Social distancing	39,752	-	39,752	300
Mr & Mrs Fadil	-	-	-	5,000
Bernard Lewis	15,000	-	15,000	40,000
Michael Garson	-	-	-	8,000
Estate of R Bowden	-	-	-	22,759
	98,502	36,665.00	135,167	163,359

3. Legacies and Other Donations

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Friends of Harington Scheme	9,088	-	9,088	26,382
United Charities Fund	-	10,000	10,000	-
Woodford Stauffer - Jennifer Wright	13,014	-	13,014	-
Leila Hodge	-	5,000	5,000	29,900
	22,102	15,000	37,102	56,282

4. Investment Income

	2022	2021
	£	£
Interest received from cash deposits	1,352	1,861

5. Training Scheme Income including Fees and Grants from Public Bodies

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Education and Skills Funding Agency	627,260	-	627,260	618,920
Local Authorities HNS funding	585,532	-	585,532	464,303
Training fees (local authorities, schools and individuals)	60,730	-	60,730	27,941
Training Scheme Sales	11,864	-	11,864	3,201
DWP Grant - Harington Gardeners	1,485	-	1,485	
ESFA Student Support Funds	-	6,003	6,003	7,865
	1,286,871	6,003	1,292,874	1,122,230

6. Harington Gardeners Income

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Customer sales	150,147	-	150,147	138,439
	150,147	-	150,147	138,439

7. Charity Shops Income

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Sales of donated goods	210,465	-	210,465	139,025
Sales of bought in goods	-	-	-	-
Donations from gift aided items	69,596	-	69,596	19,219
Gift Aid agency fees	2,088	-	2,088	577
	282,149	-	282,149	158,821

8. Fundraising events

	2022	2021
	£	£
Fundraising event income	1,906	362

9. Other income

	2022	2021
	£	£
Other income	3,364	681
Other income - Business Grants	(2,962)	153,606
	402	154,287

10. Harington Gardeners Expenditure

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Salaries and consultancy fees	100,963	5,667	106,630	124,553
Gardeners' wages	41,732	34,000	75,732	93,620
Other staff costs	197	-	197	421
Delivery costs	10,366	3,064	13,430	15,227
Repairs and maintenance	9,403	684	10,087	7,647
Heating and lighting	1,370	-	1,370	2,120
Depreciation	22,589	-	22,589	17,965
Support and governance costs	115,936	-	115,936	73,010
Profit on fixed asset disposal	-	-	-	-
	302,556	43,415	345,971	334,563

11. Training Scheme Expenditure

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Salaries and consultancy fees	1,033,598	-	1,033,598	952,992
Other staff costs	11,565	-	11,565	13,591
Student bursaries and free meals	6,644	-	6,644	10,876
Training delivery costs	58,390	6,528	64,918	52,735
Repairs and maintenance	26,509	3,540	30,049	12,336
Heating and lighting	14,635	-	14,635	13,432
Depreciation	12,347	723	13,070	14,125
Support and governance costs	159,003	-	159,003	187,974
Computing expenses	25,326	-	25,326	24,724
	1,348,017	10,791	1,358,808	1,282,785

12. Charity Shops Expenditure

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Salaries and consultancy fees	91,550	-	91,550	99,278
Other staff costs	21	-	21	388
Delivery costs	1,473	-	1,473	696
Repairs and maintenance	371	-	371	1,467
Heating and lighting	4,625	-	4,625	6,542
Depreciation	15,597	-	15,597	15,952
Support and governance costs	74,812	-	74,812	80,385
	188,449	-	188,449	204,708

13.Support and Governance Costs

	Costs of Generating Funds	Harington Gardeners	Training Scheme	Charity Shops	Total 2022	Total 2021
	£	£	£	£	£	£
Support Costs						
Salaries	10,877	11,402	59,643	8,245	90,167	117,538
Rates and rent	-	-	6,042	53,900	59,942	65,432
Telephone/Internet	-	-	6,394	-	6,394	7,579
Stationery, Printing and Postage	585	1,897	9,226	262	11,970	10,003
Insurances	-	10,069	13,308	-	23,377	20,868
Public relations and marketing	-	226	526	-	752	-
Sundry expenses	195	1,775	2,535	88	4,593	6,422
Subscriptions	256	1,536	3,325	-	5,117	3,977
Cleaning and Hygiene Expenses	1,799	10,795	23,895	6,646	43,135	36,915
Refreshments	256	767	4,094	-	5,117	4,214
Computing Expenses	506	1,012	8,610	-	10,128	9,886
Fundraising Expenses	667	-	-	-	667	648
Professional Services	500	19,288	19,788	-	39,576	65,849
Bank charges	-	-	539	4,594	5,133	2,968
Bad debts	-	56,092	-	-	56,092	135
Governance Costs						
Audit and accountancy	1,077	1,077	1,078	1,077	4,309	3,763
	16,718	115,936	159,003	74,812	366,469	356,197

14. Surplus/(Deficit) for the Year

	2022	2021
	£	£
The surplus/(deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	51,256	48,042
Auditors' remuneration:		
Audit fee	4,309	3,763

15. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No remuneration was paid to the Trustees in accordance with the Memorandum of Association. The staff costs included in the Financial Statements are as follows:-

	2022	2021
	£	£
Wages & salaries	1,160,034	1,236,439
Social Security costs	97,710	100,283
Pension contributions	28,233	26,909
	1,285,977	1,363,631

The average weekly number of staff employed by the Charity during the year was as follows:-

	2022	2021
Staff	46	46
Assistant gardeners	9	9
	55	55

No employees had employee benefits in excess of £60,000 in 2021/22 (2020/21: 1). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020/21: £nil) neither were they reimbursed expenses during the year (2020/21: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020/21: £nil).

Key management personnel of the charity comprise the trustees and the Chief Executive Officer The employee benefits of the key management personnel were £75,000 (2020/21: £68,516).

16. Taxation

As a registered Charity, the Scheme is exempt from income tax and corporation tax.

17. Tangible Assets

	Leasehold buildings and improvements	Short life buildings	Fixtures & Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost or Valuation					
At 1st August 2021	276,933	206,701	186,218	65,160	735,012
Additions	-	-	-	31,921	31,921
At 31st July 2022	276,933	206,701	186,218	97,081	766,933
Depreciation					
At 1st August 2021	17,819	190,990	152,320	53,352	414,481
Charge for Year	12,959	10,407	11,300	16,590	51,256
At 31st July 2022	30,778	201,397	163,620	69,942	465,737
Net Book Value					
At 31st July 2022	246,155	5,304	22,598	27,139	301,196
Net Book Value					
At 31st July 2021	259,114	15,711	33,898	11,808	320,531

18. Investments

	2022	2021
	£	£
Cash deposits	115,399	277,726

19. Debtors: Due within one year

	2022	2021
	£	£
Trade debtors	119,550	109,104
Other debtors	102,141	119,681
Prepayments and accrued income	26,360	24,101
	248,051	252,886

20. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	22,008	43,388
Other creditors	50,358	36,607
Accruals	55,787	69,640
	128,153	149,635

21. Restricted Funds

	Balance at 1 August 2021	Incoming Resources	Expenditure	Balance at 31 July 2022
	£	£	£	£
Grants and Donations:				
Former restricted grants and donations towards capital items	2,494	-	723	1,771
ESFA Student Financial Support Funding	2,704	6,003	6,170	2,537
Haringey Ward Budget	3,481	-	-	3,481
Jack Petchey Foundation	776	2,665	2,803	638
LB Barnet- Pocket Parks Plus	3,816	-	866	2,950
John Lyon Charity	5,667	34,000	39,667	-
United Charities Fund	-	10,000	437	9,563
Leila Hodge	-	5,000	3,540	1,460
	18,938	57,668	54,206	22,400

The restricted funds in the year were from:

The former grants and donations for capital items including a portacabin and vehicles that are reducing as these items depreciate.

ESFA Student Support Funds - Student bursaries and Free Meals in Education

Haringey Ward Budget - Haringey Council Ward Budget grant to provide, supply and fit planters on Archway Road.

Jack Petchey Foundation - Projects chosen by winners of Jack Petchey Achievement Awards

London Borough of Barnet - Pocket Parks Plus - Delivery of practical and community events, to develop and established community garden at the Tarling Road Site.

John Lyon's Charity - Internship Fund: Toward a Horticultural Supervisor salary

21. Restricted Funds (continued)

United Charities Foundation - Building improvements

Leila Hodge - Building improvements

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Balance at 1st August 2021	591,629	113,793	18,938	724,360
Movement in funds for the year	(12,309)	-	3,462	(8,847)
Balance at 31st July 2022	579,320	113,793	22,400	715,513

Designated Reserves comprise:

Building work R&M	57,188
Site development	41,605
IT infrastructure	15,000
	113,793

The Trustees have reviewed the reserves policy and have three designated reserves. 1) Building works for planned improvements and adaptations on the Harington sites, 2) Site Development- for major capital works and 3) IT infrastructure to ensure there us a rolling replacement of hardware and IT infrastructure.

Donations totalling £57,668 were received during the year, and there was a further £18,938 brought forward for a number of restricted purposes. £54,206 of this income was expended prior to the year end, thereby discharging the restriction.

22. Analysis of Fund Balances Between the Net Assets

	Unrestricted Funds			
	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	299,259	-	1,937	301,196
Investments	1,606	113,793	-	115,399
Net current assets	278,455	-	20,463	298,918
	579,320	113,793	22,400	715,513

23. Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2022	2021
	£	£
Less than 1 year	62,388	62,388
More than 1 year and less than 5 years	49,958	112,346
	112,346	174,734

24. Related party transactions

During the year the company received donations from related parties as follows:

	2022	2021
	£	£
Aggregated donations	nil	nil

There were no other transactions with related parties.

THE HARINGTON SCHEME LIMITED

England & Wales - Charity number 279376

Accounts

Company Number: 01467946
Charity Number: 279376

THE HARINGTON SCHEME LIMITED

(Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st JULY 2021

COMPANY INFORMATION

Trustees:	Rachel Allison	Chair
	Joanna Sheehan	Honorary Treasurer and Deputy Chair (Resigned 1 August 2021)
	Carol Burgess	Resigned on 30 September 2020
	Jennifer Horne-Roberts	
	Pauline Treen	
	David Aitchison-Tait	
	Margaret Barth	
	Peter Drummond	
	Ed Jordan	Appointed 18th November 2020
	Mark Cooke	Appointed 3rd March 2021 (Honorary Treasurer and Deputy Chair from 1 August 2021)
Company Number:	01467946	
Charity Number:	279376	
Registered Office:	55a Cholmeley Park London N6 5EH	
Auditors:	Calders (1883) LLP trading as Calder & Co Statutory Auditor and Chartered Accountants 30 Orange Street London WC2H 7HF	
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CONTENTS

	Page
Foreword by the Chair of the Board of Trustees	4 - 5
Trustees' Report	6 - 18
Auditors' Report	19 - 20
Statement of Financial Activities	21
Balance Sheet	22
Statement of Cash Flows	23
Notes to the Accounts	24 - 34

Foreword by the Chair of the Board of Trustees

As I reported last year, the lockdown in Spring 2020 was a very difficult time for our students who really want to be, and benefit from being, on site learning and socialising. Harington provides a safe and inclusive environment for our students, many regard it as a home from home, and those unable to attend in person missed it enormously. Some either had to shield themselves or stay at home to protect other members of their families, and at one time we had just 5 students on site. This has a huge impact on student mental health, but our staff team have been wonderful in addressing this, providing support and mentoring with the kindness and compassion for which they are renowned. The trustees cannot thank them enough.

Fortunately, by August 2020 almost everyone was able to return for the new academic year. Although we are justifiably proud of the online learning we delivered during spring and summer 2020, there are some things that simply cannot be taught online, such as practical gardening lessons. I am very pleased to report that by July 2021 all students had caught up with any work missed during the previous academic year, and all achieved their target qualifications.

Our new training hub at Hornsey opened, as planned, to our first student intake in August 2020. It is a lovely space and is very popular with both students and staff. A huge and unforeseen benefit of this new facility was that it gave us much needed extra classroom space at a time when we had to limit numbers in rooms on the main site due to social distancing requirements. Complying with Covid regulations meant that we had to reduce the number of days on site for each student from four to three, supplementing this with online learning. However, had we not had the extra space at Hornsey we would have had to reduce the number of days with us to two. Completion of the Hornsey hub really could not have been more timely.

When the pandemic first hit we were unable to find the work placements for our students which are such an integral part of their education. However, we have largely rebuilt those relationships, and while not back to pre-pandemic levels our progression team have made major strides in finding work placements for everyone. Our own Harington shops and Gardeners have been invaluable in providing work experience at this time. It is an added bonus that our shops are increasingly profitable. We very much missed the retail income for the months we were forced to close, but turnover is back to pre-pandemic levels. Our shop on Archway Road benefitted from a much-needed makeover, and our shop at Hornsey performed even better than expected.

As ever we are very grateful to the many trusts and generous individual donors who continue to support us. Several approached us directly to see if they could help, correctly surmising that this has been time of unforeseen expenditure. Gary Sycamore and the Farmers Markets have continued, despite everything, to support us every week during the summer months and once again raised over £5,000. George Meyer held an online auction and raised over £15,000, more than matching the amount he has previously raised from his annual concerts. Sue Whittington has, incredibly, raised over £2,000 making face masks. Other generous donors include Mr and Mrs Fadil, Michael Gerson, John and Rose Bardner and Martin Hellawell. Ruth Bowden kindly remembered us in her will, having fond memories of buying Harington produce at our stall in Pond Square.

The Bernard Lewis Foundation has continued with its extremely generous support and enabled us to purchase the extra IT we needed for online learning. The John Lyons Foundation awarded us an additional £28,000 covid relief funding, and we received other unrestricted donations from the Jack Petchey Foundation, the Joseph Levy Foundation, Highgate School, Tottenham Grammar School Foundation, the 29th May 1961 Charitable Trust and the Henry and Gabrielle Meyer Memorial Trust. These donations have meant that we have been able both to make the site modifications needed to comply with covid regulations and also to support our students and staff with all the new equipment required for online learning.

The Friends of Harington have been somewhat thwarted in delivering their usual intensive events programme of concerts, quizzes, wine tastings and walks, but have continued to support us whenever they are able to for which we are very grateful. Trustees hope that this year we really will be able to hold both a Celebration of Achievement and a party to say thank you to all our supporters and volunteers.

Harington Gardeners has had some stop start periods over the year with teams having to isolate every time a member tested positive for covid. However, the teams were largely able to continue to work, and turnover is only slightly down on the budget forecast. We continue to benefit from generous support from the John Lyons Foundation who enable us to

employ a gardening interns supervisor. The internships have become a useful stepping stone for students progressing from our two year education programme to focus on gardening and starting work.

Many people have reviewed their lives and commitments during the pandemic and Harington has been no exception. The last 12 months has seen the departure of some long-standing members of our community. Former Chair Carol Burgess has retired after 15 years on the Trustee board. In the months before her departure Carol had overseen a complete review of our safeguarding policy and practice. She held off her planned retirement until this was complete, for which we are very grateful. Jennifer Horne-Roberts has taken over the mantle as Trustee responsible for safeguarding.

In July 2021 we said goodbye to Jo Sheehan, Harington Treasurer for 17 years. Jo's circumspection, dedication and attention to detail will be very much missed, b ut we are lucky to have found an excellent and extremely well qualified replacement in Mark Cooke. Jo and Mark had a three-month handover prior to Jo's departure.

Also in July 2021 Joanna Baxter, our Scheme Manager, left us after 21 years service. During Joanna's long tenure we expanded from 15 full time students to 50, our turnover increased 10 fold and our staff team from 6 to 45. We would like to record our thanks for her dedication, and we all wish Joanna well as her career develops.

No review of this year would be complete without thanks to Pat Dubas. Over the last 12 months Pat has led on education, and along the way she has reviewed our safeguarding policy and practice, curriculum, staff contracts, staff structure and many of our policies. More recently she has been interim Scheme Manager, taking over day-to-day responsibility for the shops and Harington Gardeners. As we now search for a new Head we are confident everything is in place for a smooth transition and whoever we appoint will be able to hit the ground running.

As always, there is more to do, not least major refurbishment of the site at Cholmeley Park. However, trustees believe we have used the pandemic to reflect, review and improve, and are in a very strong place going into 2022.

Rachel Allison
Chair of Harington Trustees

Introduction

The trustees are pleased to present their Trustees' Annual Report and the charity's financial statements for the year ended 31 July 2021, which are also prepared to meet the requirements for a directors' report and accounts for purposes of the Companies Act. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The Trustees of the Company are its Directors for the purpose of company law and throughout this report they are collectively referred to as the Trustees.

Objectives and Activities

The Harington Scheme provides a unique learning experience for young people and adults with learning disabilities and/or difficulties to help them into employment, further education or a more rewarding life through appropriate learning opportunities. Set up as a Charity by the local community 40 years ago, the majority of students come from the North London area. The Scheme operates from an attractive site behind Highgate High Street, and at our newly developed facilities in Hornsey High Street, both of which are in North London. It employs about 50 staff and has a turnover of around £1.8 million. It has helped hundreds of trainees since it began in 1980.

The Scheme was set up 'to provide young people who have learning difficulties or disabilities with life skills and vocational training that will enable them to participate more fully in living and working in the community.' (Mission Statement). Since 2003 we have extended our work to include work with adults with learning disabilities. The majority of our work aims to increase students' employability and independence.

The objects of the Charity are to:

1. advance the education and training of adults (especially young adults) with learning disabilities, or learning difficulties or physical disabilities

2. relieve unemployment for the public benefit amongst people with learning disabilities, or learning difficulties or physical disabilities

The strategy used to achieve the goals and objectives of the charity is to offer beneficiaries opportunities for education, training, employment and work experience. There are four main activities:

The Skills Pathways aim to prepare students for work, further study or greater independence and participation in community activities. Students work to toward qualifications and develop their skills in horticulture, customer service, employability and independent living skills. The programmes are designed as holistic packages lasting 1-3 years, that develop each student's talents and abilities. Learning plans and activities are individually tailored so students can also improve their communication, English, mathematics, ICT, employability and independent living skills. Most students gain work experience as part of their programme. This helps them to develop transferable skills vital for successful and sustained employment or volunteering opportunities.

- Day Service provision offers horticultural activity of a therapeutic nature to young people and adults with a learning disability or mental health support needs.

Harington Gardeners is an employment and training initiative that provides a stepping stone for students who are not ready to go straight into work at the end of their training. It operates as a garden maintenance company and generates income through contracts with local organisations and private customers. The programmes offers on-the-job training and coaching aiming to help Assistant Gardeners develop their skills and independence. Harington Gardeners also offers practical work experience in horticulture for students on Harington's Skills Pathway programmes.

- Harington Charity Shops – Our Charity Shops were set up to offer practical work experience in retail and customer service for students on Harington's Skills Pathways programmes. All surpluses from the shops are used to support the activities of the Charity.

Fees and grants from statutory bodies do not cover the full cost of the training provision of the Scheme. The Scheme relies on grants from charitable trusts and other grants and donations to make up the difference.

Public Benefit

The purpose of the Harington Scheme is to improve the education, employability and life skills of people, mainly young people, with learning disabilities and/or difficulties, enabling them to participate more fully in the community and the economy. This is the basis for all the Charity's work and underpins key objectives of the business plan.

Access to the services provided by the Scheme is based on individual need and our ability to provide a worthwhile and fulfilling experience to students. In developing new services, the Charity ensures that no unnecessary eligibility criteria are created that could be a barrier to open access and there is sufficient flexibility in the programme design to allow a broad range of individuals to benefit. Training places are mainly funded through the Education and Skills Funding Agency (ESFA) and local authorities. The Harington Gardeners and the Harington Charity Shop exist to increase the skills and employability of its beneficiaries, the Assistant Gardeners and students. All income from these enterprises is directly used in furtherance of the Charity's objectives.

The Board of Trustees has referred to the guidance provided by the Charity Commission in ensuring that Harington's aims, objectives and activities are for the public benefit. All parts of the Scheme as described above under Objects and Activities continue to be successful in helping Harington students and trainee gardeners to gain employment beyond the Scheme and to achieve a better quality of life.

Volunteers

Volunteers play a very significant role in the Scheme. In addition to the contribution of the Trustees who all give their time freely, volunteers help out with the day-to-day running of the charity in the following ways:

- assisting with the training of students by working individually to help develop their reading, writing, communication and mathematics skills or in group teaching sessions;
- coaching staff and providing group or individual professional development sessions;
- working with managers to improve the quality of the training;
- serving customers and processing stock at the charity shops; and
- supporting fundraising activities and events.

It is estimated that the volunteer contribution represents about five full-time equivalent employees. The Friends of Harington is staffed entirely by volunteers. The Friends maintain crucial links between the Scheme and the local community and also raise funds for specific purposes.

Achievements and performance

Strategic Objectives

During the past year, Trustees and staff have worked toward the strategic objectives set out in the Scheme's business plan These are:

i) Strengthening services to prepare students for employment and independent living

ii) Securing the long-term sustainability of the charity

Our business plan aims to deliver improved services and outcomes for our beneficiaries within the plan period and beyond. It focusses on improving pathways to adulthood for young people with learning difficulties and disabilities. There are four key areas: Employment, Independent Living, Community Inclusion and Health.

To support the objective to "strengthen services", we will also undertake activities to ensure the long-term sustainability of the charity by improving marketing and ensuring we have resources to staff and govern the charity.

Performance Monitoring

The Scheme monitors its achievements using the following main indicators:

- beneficiary numbers, i.e. the total number of young people and adults with learning difficulties and/or disabilities who received training or support from the Harington Scheme during the year;
- Qualification Achievement Rate - The percentage of qualifications and learning aims undertaken by students on the Skills Pathway programmes that were achieved;
- progression rate - The percentage of those who completed their Skills Pathway training during the year that achieved a positive progression, i.e. employment, further education, further training or other valued daytime activity;
- progress toward the strategic objectives and the business plan;
- financial performance.

Achievements and performance 2020/2021

i) Our provision to prepare our students for employment has been more challenging over the past year, due to the government restrictions on students engaging in work experience/ work placements, and in response to this we have had to focus, for most of the year, on delivering work related projects linked to enterprise and general employability skills and training. Towards the end of the Summer term we were able to engage our students in work experience opportunities linked to our charity shops and Harington gardeners. Despite this we were successful in achieving a 91.7% positive progression in relation to the students who were moving on from Harington at the end of the 2020/21 academic year.

In September 2020 we began a pilot in Supported Internships linked to horticulture and general work placements, and while other work placements did not take place the supported interns continued to engage in their placements throughout the year. There were 5 students on this programme with a further student joining the programme later in the year. Out of the 5 students, 2 of the students have successfully progressed onto employment as Assistant Gardeners with Harington Gardeners, and the other 3 have successfully gained employment beyond Harington.

Despite the challenges of the past year we have managed to achieve significant achievements for our students with 100% of students achieving their vocational qualifications and most students achieving their Maths and English qualifications. These qualifications have enabled students to successfully move onto their next year of study skills enabling progression for them towards future employment.

While the challenges of the past year have inevitably impacted on income from the Charity Shops and Harington Gardeners, to support delivery of our learning programmes, our continued focus on fund raising and marketing has led to increased donations, which have supported Harington in managing income losses in other areas. We are pleased that, after lockdown, we were able to swiftly return to business, in order to minimise the overall impact. There has been a wider impact on the engagement of volunteers, particularly during the Autumn Term 2020 and after lockdown, but volunteers have started to return to both the Charity Shops and to support education and training delivery during the Summer Term.

ii) Beneficiary numbers

In the academic year to 31st July 2021, 72 young people and adults with learning disabilities benefited from the training or support offered by the Harington Scheme's core training provision.

There were 49 students on the ESFA funded Skills Pathways Study Programmes in 2020/21. 47 of these students were High Needs Students with Education, Health and Care Plans. We provided aftercare support for 3 former Skills Pathway students. This support included: liaising with employers on their behalf; helping them to find or re-engage in further education or volunteering; support with accessing benefits and services and general information, advice and guidance.

Nine young people with learning difficulties/disabilities were employed by Harington Gardeners as Assistant Gardeners during the year and one former retail student was employed at the Harington Charity Shop.

Ten adults with learning disabilities participated in the horticultural day provision and volunteering placements.

iii) Curriculum – *Ensuring our curriculum is broad and balanced and well sequenced, and supports our students in successfully progressing into future training, employment or meaningful engagement in the community*

During 2020/21 we have continued to develop our curriculum provision to ensure it maximises the opportunities for student progression, both within and beyond Harington. We have reviewed the curriculum entitlement for all our students, including a focus on their personal development, wellbeing and safeguarding needs, particularly in response to the challenges of Covid-19.

We have identified our Curriculum Intent and have used this to further develop our curriculum plans ensuring they are well sequenced, and we have identified further ways in which we can support our students in understanding their learning journey, including remembering and using previous learning and understanding their intended learning outcomes.

We narrowed our enrichment activities in line with Covid regulations, and we will plan to bring these back during 2021/22.

iv) Teaching and learning: - *Ensure all teaching and learning is consistently good (or better) across all Skills Pathway programmes.*

Through our ongoing training and development work we continue to develop the skills of teachers, and our Learning Support Assistants, to ensure the quality of teaching and learning is good or better across all areas, for all our students.

In order to achieve this we have continued to develop our remote learning offer, to ensure all students who are unable to attend school in response to Covid, can access learning remotely. This has been a significant piece of work and has enabled our students to continue their learning throughout the year. The impact of this is recognised through our achievements, in particular our 100% achievement of vocational qualifications, at the end of 2020/21, and most students achieving their Maths and English qualifications. This is a significant improvement on the previous year, where the % of students completing their programme, due to the impact of Covid and lockdown, was 50% overall.

v) Harington Gardeners: – *Develop opportunities for Harington Gardeners*

During 2020/21 we introduced a new horticultural internship programme hosted by Harington Gardeners, as part of our support for students in progressing on to future employment. This built on our work with parks and open spaces in Barnet. We have been awarded a 3-year grant toward staffing for our planned Supported Internship programme by the John Lyons Charity. This new programme also supports student progression on to short term employment with Harington Gardeners.

During the lockdown in 2020/21 Harington Gardeners were closed for a short period of time and this inevitably had some impact on income. In addition to this work experience for students was also restricted, during 2020/21.

A Gardeners' Review was carried out to inform future developments to a) maximise income and minimise expenditure, and b) to increase student progression. The outcomes of this will be implemented in 2021/22.

vi) Charity Shops – Build on the success of the Harington Charity shops as a key resource for students
During 2020/21 Harington has successfully operated 2 charity shops, within the context of Covid and a national lockdown. Both shops have continued to thrive and are popular within their local communities.

In addition to this, and in line with our core purpose which is for the charity shops to be a key resource for students, the shops, within the context of Covid, have continued to provide a work experience resource for our students, although it is recognised that this has been more limited during 2020/21. In addition to this the income from the shops, contributes to the provision of the learning programmes and experiences of the students, although due to us closing our shops in January 2021, due to lockdown, the income for 2020/21 for the shops was lower than expected.

vii) Employment, Independent living and community inclusion – *increased opportunities for students to participate in their local community and/or develop independent living skills to support them in increasing their success in gaining employment or engaging in meaningful community projects*
Although during 2020/21 there were significant restrictions on student engagement in external community venues and work experience, a number of students managed to engage in local luncheon clubs, our charity shops and Harington Gardeners, during the Summer term 2021. This meant that while not managing to complete the number of planned weeks of work experience for our students, 39 of our students undertook some work experience or volunteering placement. Our supported interns continued to access their work placements, during the lockdown period.

Through these opportunities students have had the opportunity to learn about independent or safer travel, and also about the expectations of work, and in particular the expectations of working and engaging within the community. These opportunities support our students in developing increased skills and awareness to support them in their future adult life.

viii) Health*:* - *Increase support to students to improve their health and health awareness*
We have continued to deliver a personal, social and health-related curriculum to enrich the learning programmes. The provision of regular communication and personal, social and health education groups was increased and students benefited from discussion and learning on a range of health-related topics including relationships, sexual health and personal safety. Included in this was, of course, personal hygiene and social distancing to support the well-being of everyone on the premises.

Through this work we have supported the wellbeing and safeguarding needs of our students, both of which have been a particular area of focus during Covid and lockdown. During lockdown, while around 50% of our students continued to access learning on site, the remaining students accessed learning remotely, and all delivery staff were trained in how to deliver learning safely online, to ensure they could continue to deliver learning while keeping students safe. In addition to this we have additional safeguarding practices in place to ensure we kept in regular contact with all our students, in particular our most vulnerable students. This included home visits, where required.

ix) Marketing and branding: - *Review marketing strategies to attract new students and supporters*
During 2020/21 we have continued to market Harington within the local communities, which includes Highgate and Hornsey. In addition to this there has been continued work with the Local Authorities to ensure they view Harington as a positive choice for students with SEND.

During 2020/21 we have continued to work on donations for Harington to ensure we continue to provide the best for students. During 2020/21 we were successful in receiving a high number of donations than initially planned, and this was particularly helpful as it supported us in managing losses in other areas due to lockdown.

In addition to the above, the number of external horticulture sales which Harington normally engages in did not take place due to Covid. These are often used to support fund raising and also act as a marketing opportunity.

x) Staff resources: *Ensure policies and procedures support recruitment and retention, and for Harington to be known as a good employer which values staff and volunteers*
During 2020/21 the roles and responsibilities of senior teaching leaders were reviewed and implemented, including relevant training to support them in carrying out these roles effectively.

In addition to this, during 2020/21 a number of curriculum and teaching and learning procedures were developed, to support teachers and LSAs in understanding expectations. These were used to inform the training provided for staff, and to enable regular training to take place, Harington introduced 5 training days for the education team, and also introduced a weekly information and training session (45 mins) for teachers.

xi) Governance – *Ensure full compliance and best practice in all aspects of governance*
During 2020/21 there was a focus on the strategic priorities for education, in order to ensure Harington was compliant with the requirements of the Inspection Framework. In addition to this safeguarding and management of Covid were also key priorities to ensure the safety of our students and staff were of paramount importance.

Throughout 2020/21 the cycle of trustee meetings continued, although these took place remotely.

Financial Review

The outturn for the year was a deficit of £41k (2020 – surplus £220k). However, despite the exceptional circumstances during the year, there was a surplus on unrestricted funds of £9k. The deficit reflected the use of restricted funds received in earlier years.

Income

Income held up well during the year, with total income for the year of £1,796k only slightly lower than in the previous year (2020- £1,894k).

Charitable grants and donations were lower, partly reflecting fewer fundraising opportunities, but mainly that some grants for specific projects were received in the previous year.

Our main income, from government and local authority grants, was down very slightly £1,122k (2020 -£1,171k)

Income from Harington Gardeners increased to £138k (2020 - £102k)

The opening of the Hornsey shop almost offset the reduction in shop income due to both shops being closed during lockdown periods, with income of £159k (2020 - £176k). The shops exceeded their budgeted sales during the periods that they were open. Taking into account income from government grants, mainly furlough payments for staff who could not work during lockdown, the shops still delivered a net surplus during the year.

Expenditure

Total expenditure rose by £163k to £1,837k (2020-£1,674k). Most of this related to increased expenditure on our core training activities, reflecting the increased costs of maintaining activity during the pandemic and costs related to the Hornsey training hub. About half of the additional expenditure was met from restricted funds contributed specifically to meet these costs.

Expenditure on Harington Gardeners was also increased from restricted funds, including staffing to support additional supported interns from the John Lyons Foundation.

Balance Sheet

The net assets of Harington fell by £42k (2020 – increase of £220k) during the year, leaving net assets of £724k (2020 - £765k). As noted above, this fall reflects the use of restricted funds received in previous years which have now been used for their intended purposes. Unrestricted funds increased by £9k to £705k (2020 - £696k)

There was relatively little change in the composition of the assets, with some drawing down of investments to meet capital expenditure requirements.

Reserves and Investment Policy

The Trustees' current policy on reserves is that free reserves should be in the range of £300k-£380k. Free reserves exclude tangible fixed assets (the properties and equipment used by Harington), restricted funds and designated funds.

Trustees have set aside three designated funds totalling £114k as at 31 July 2021 (2020 -£114k) as set out in Note 24. These are:

Building works - £57,188 - for planned works on the site, including adaptations and improvements. This fund was increased in 2016/17 to provide a solid base for funding future projects. Expenditure on buildings is charged to this fund.

Site development –£41,605 - for major capital works. The long-term plan is to build new or replace major buildings. We will fundraise for this work when plans are progressed.

IT Infrastructure – £15,000 - to provide for upgrades to IT infrastructure as items become obsolete.

Free reserves at the year-end were £270k (2020-£265k). This is less than the target range set by the trustees, although not so far as to be of immediate concern.

The Trustees consider that the free reserves need to be readily available to meet any contingencies, particularly in the current uncertain circumstances, so it would be inappropriate to invest them for the medium or long-term. Consequently, available funds are invested in short term fixed interest deposits

The Trustees will review their financial strategy during 2022, alongside the broader strategy of the Charity. This will include a review the designated reserves required, the appropriate level of free reserves, the investment policy and the actions needed to ensure continued financial stability.

Financial plans for 2021-22

The Trustees approved a break-even budget for 2021-22, although this took a cautious view of voluntary fundraising in view of the uncertainty about the ending of the pandemic.

Subject to there not being any further period of lockdown, the shops are expected to produce increased net income. Improvements are being made to the operations of Harington Gardeners, which should reduce the net cost during the year.

The financial position will be kept under regular review during the year to ensure that we respond as quickly as possible to the situation as it develops.

Our fundraising practices

Harington benefits greatly from the support of local people. We gain new supporters mainly through networking, word of mouth and recommendations that lead to unsolicited donations and legacies. When we carry out fundraising, we strive to give the best experience to our supporters.

The majority of our fundraising activities are carried out by Harington staff and volunteers, including the Friends of Harington and trustees. We do not use professional fundraisers or involve commercial participators.

Our regular fundraising activities include:

- raising funds through our charity shops;
- raising funds through the sale of plants and produce at annual sales and a weekly stall;
- fundraising events such as concerts, walks, open gardens and social events;
- subscribing to giving websites such as JustGiving and Virgin Money Giving; and
- raising funds via other sources such as charitable trusts, foundations or companies.

Harington staff and trustees also help to co-ordinate and publicise events organised for our benefit by our supporters in wider community. These supporters are briefed by Harington staff on any relevant rules and conditions as appropriate, e.g., gift aid rules.

We occasionally make appeals for donations towards specific projects by writing to existing supporters (direct marketing), advertising in the Friends of Harington newsletter, local media and posting appeals on our website and social media. All direct marketing is co-ordinated by the Harington's Business Support team to ensure that it is not unreasonably intrusive or persistent and meets data protection requirements. When contact is made through direct marketing, the material contains clear instructions on how a person can be removed from mailing lists.

There have been no complaints about fundraising activity this year.

Business Plan

Achievements and performance 2021/2022

We will continue to focus on the planned learning aims of our students to ensure we maximise their outcomes and progression beyond Harington. We will continue to provide additional stretch by enabling students to achieve their Awards and achieve additional units towards a full Certificate.

We will introduce our termly RAG rating system to ensure we can respond quickly to any students who are not on track to achieve their learning aims.

Beneficiary numbers

We will continue to see additional potential students to support us recruiting students up to our full capacity. We will start student recruitment for 2022/23 early to ensure student numbers for 2022/23 are also at full capacity.

Curriculum – *Ensuring our curriculum is broad and balanced and well sequenced, and supports our students in successfully progressing into future training, employment or meaningful engagement in the community*
We will focus on embedding our supported interns programme and we will implement the pre-internship programme, including extended work placements, as part of our wider offer for students.

We will fully implement the use of 'Deep Dives' to support us in identifying and responding to future development priorities within individual curriculum areas.

We will review our work related curriculum, including work experience/placements and Careers Advice, in line with the reviewed Matrix accreditation, and identify and implement the required developments.

We will continue to embed functional skills within vocational learning AND ensure functional skills learning enables students to understand relevance within vocational contexts.

We will bring back our enrichment opportunities in line with our identified timeline plan, taking account of Covid requirements.

Teaching and learning: - *Ensure all teaching and learning is consistently good (or better) across all Skills Pathway programmes.*
We will continue to understand the development priorities of individual teachers and Learning Support Staff, in order to ensure that our training enables ongoing improvement.

We will continue to use our appraisal process, including supervision meetings and additional support to ensure the quality of teaching and learning continually improves.

We will use expertise from within the teaching and learning team to provide individual support for identified teachers.

Harington Gardeners: – *Develop opportunities for Harington Gardeners*
We will respond to the outcomes of the Gardeners Review to increase student progression into employment, year-on-year.

We will implement a range of strategies to decrease the overall cost of providing Harington Gardeners, and increasing income.

We will maximise the use of Harington Gardeners to support work experience and work placement of Harington students.

Charity Shops – *Build on the success of the Harington Charity shops as a key resource for students*
We will continue to develop the provision of the Charity Shops to ensure income is maximised, including seeking additional volunteers.

We will maximise the use of the Charity Shops to support work experience and work placement of Harington students.

Employment, Independent living and community inclusion – *increased opportunities for students to participate in their local community and/or develop independent living skills to support them in increasing their success in gaining employment or engaging in meaningful community projects*
We will use the increase in work experience and work placements to support the students in gaining employability, independent living skills and in being able to understand and behave appropriately within the community, to support them in progressing beyond Harington.

During 2021/22 we will, taking account of Covid restrictions, bring back wider community based projects, and Harington events, to increase opportunities for students to engage with the local community and access real life situations.

Health*:* - *Increase support to students to improve their health and health awareness*
During 2022/22 we will fully implement our newly developed Personal, Social, Health and Emotional programme, and we will provide further training for staff regarding mental health and wellbeing.

Marketing and branding: - *Review marketing strategies to attract new students and supporters*
During 2021/22 we will continue to seek out donations to support Harington, including new potential funders. We will complete funding applications earlier, in response to completion of Annual Reviews, and begin student recruitment earlier, to maximise the opportunities for Harington to have a full compliment of students.

Staff resources: *Ensure policies and procedures support recruitment and retention, and for Harington to be known as a good employer which values staff and volunteers*
During 2021/22 we will review staff policies to ensure they support the management of staff.

Governance – *Ensure full compliance and best practice in all aspects of governance*
We will continue to develop organisational practice to ensure it meets the inspection framework requirements, and national guidance regarding Health and Safety and Covid.

We will continue to ensure safeguarding is a priority and provide ongoing training for staff, including the involvement of the safeguarding trustee in ongoing DSL team monitoring.

Face-to-face Trustee meetings will be resumed.

Reference and Administrative Details

Company Number:	01467946
Charity Number:	279376
Principal Office:	55A Cholmeley Park, London, N6 5EH
Auditors:	Calder & Co. Chartered Accountants and Statutory Auditors 30 Orange Street London WC2H 7HF
Accountants:	Moore Stephens Northern Home Counties Limited

Bankers:	TSB Bank 19 Highgate Hill London N19 5LS	Metro Bank 1 Southampton Row London WC1B 5HA

Directors and Trustees:

The Trustees of the Company are its Directors for the purpose of company law and throughout this report they are collectively referred to as the Trustees.

The Trustees that served during the year and since the year end were as follows:

Rachel Allison	Chair of Trustees
Joanna Sheehan	Honorary Treasurer and Deputy Chair Resigned 1st August 2021
Carol Burgess	Resigned 30 September 2020
Jennifer Horne-Roberts	
Pauline Treen	
David Aitchison-Tait	
Margaret Barth	
Peter Drummond	
Ed Jordan	Appointed 18th November 2020
Mark Cooke	Appointed 3rd March 2021 Honorary Treasurer and Deputy Chair from 1st August 2021

Key Management Personnel:

Scheme Manager	Joanna Baxter (left 15 July 2021)

Structure, Governance and Management

Governing Document

The Harington Scheme is a registered Charity (no. 279376) governed by its Memorandum and Articles of Association dated 10th November 1979 (and amended on 19th August 2003) and is constituted as a company limited by guarantee. Its objectives and powers and other constitutional matters are set out in its Memorandum and Articles of Association. It is governed by a Board of Trustees which is responsible for setting the strategic direction of the organisation and for establishing policy. The Trustees meet regularly to oversee its affairs. The day-to-day operation is delegated to the full-time staff.

Appointment of Trustees

New Trustees join the Board at the invitation of the Board and are chosen with a view to ensuring an appropriate balance of skills and experience relevant to the operations of the Charity. Trustees' appointments are confirmed at the next Annual General Meeting.

Trustee Induction and Training

Each new trustee is given an introductory pack covering the responsibilities of Charity Trustees and comprehensive details about the Scheme.

Organisation

The Board of Trustees, which can have up to 15 members, administers the Charity. It meets at least quarterly and there are working groups that meet more often. A Scheme Manager is appointed by the Board to manage the day-to-day operations of the Charity. To facilitate effective operations, the Scheme Manager has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and providing service-related activity.

Related Parties

None of our trustees receive remuneration or other benefit from their work with the charity. There are no contracts with the Scheme in which any of the Trustees, close family members of the Trustees or companies related to Trustees have, or have had, an interest, either during or at the end of the financial year. A Trustee Register of Interests is maintained to ensure that related party transactions can be easily identified.

The Scheme has developed links with similar organisations so that the best use is made of existing provision whilst avoiding duplication of services. Organisations and services referring clients to the Scheme include local authorities, colleges, schools and other services that work with young people.

The Friends of Harington is an independent group which exclusively provides financial and volunteer support to the charity. It is also an important link between the Scheme and the local community.

Pay Policy for Senior Staff and Trustees

The Trustees and the Scheme Manager are the key personnel in charge of directing, running and operating the charity. The Trustees give their time freely and no Trustee received any remuneration in respect of their services as a Trustee during the year ended 31 July 2021 (2020 - none).

The salary of the Scheme Manager is periodically reviewed by the Chair of Trustees and any proposed change is referred to the board of Trustees for a decision. The Scheme Manager's salary was reviewed during 2020/21 in line with this becoming a vacant post and the need to recruit. The responsibilities of the Scheme Manager were also reviewed and an amended Job Description developed.

Risk Management

The Trustees are aware of the major risks to which the Charity is exposed. A risk register is in place, and this is planned to be reviewed in the Autumn Term 2021 and updated on a quarterly basis. Where appropriate, internal controls, policies and procedures have been developed to mitigate these risks.

Particular attention has focussed on non-financial risks arising from safeguarding, fire and health and safety. These risks are managed by having robust policies and procedures in place, and regular awareness training for staff. The Trustees

also commissioned a Safeguarding Audit during 2020/21 and this has informed developments to further improve Safeguarding. Progress in relation to the required developments is reviewed by Trustees on a quarterly basis.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also the directors of the Harington Scheme for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities

Statement as to disclosure to our auditors
In accordance with company law, as the company's Trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware: and
- as the Trustees of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditor

The auditors, Calder & Co, will be proposed for reappointment in accordance with Section 485 of the Companies Act 2006.

In preparing this report, the Trustees have taken advantage of the Small Companies Exemptions provided by Section 415A of the Companies Act 2006.

This report was approved by the Trustees on 8 March 2022 and signed on its behalf by

Mark A Cooke

Mark Cooke
Trustee

OPINION

We have audited the financial statements of The Harington Scheme (the 'charitable company') for the year ended 31 July 2021 which comprise The Statement of Financial Activities (incorporating income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2021 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 Auditor's 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

- We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees' were not entitled to take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 6, 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.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 an auditor's report 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.

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

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Philip Ewen (Senior statutory auditor) for and on behalf of
Calders (1883) LLP Statutory Auditor and Chartered Accountants, 30 Orange Street, London WC2H 7HF

Date: 8 March 2022

THE HARINGTON SCHEME
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

Summary Income and Expenditure Account

	Note	Unrestricted Funds	Restricted Funds	2021	2020
		£	£	£	£
Income from:					
Donations and legacies					
Charity grants and donations	2	133,359	30,000	163,359	285,746
Legacies and other donations	3	51,282	5,000	56,282	38,051
Charitable Activities:					
Training scheme income including fees and grants from public bodies	5	1,114,365	7,865	1,122,230	1,171,310
Harington Gardeners	6	138,439	-	138,439	102,452
Charity Shops	7	158,821	-	158,821	175,966
Fundraising events	8	362	-	362	5,239
Investment income	4	1,861	-	1,861	2,984
Other income	9	154,287	-	154,287	112,240
Total Income		1,752,776	42,865	1,795,641	1,893,988
Expenditure on:					
Raising funds					
Expenditure on raising funds	14	14,828	-	14,828	18,315
Charitable Activities:					
Harington Gardeners	10	295,046	39,517	334,563	265,975
Training Scheme	11	1,216,558	43,957	1,260,515	1,185,009
Governance costs	12	22,270	-	22,270	21,321
Charity Shops	13	204,708	-	204,708	182,909
Total Expenditure		1,753,410	83,474	1,836,884	1,673,529
Net Incoming/(Outgoing) Resources Before Transfers		(634)	(40,609)	(41,243)	220,459
Transfer between funds	22	9,931	(9,931)	-	-
NET INCOME FOR THE YEAR		9,297	(50,540)	(41,243)	220,459
Total Funds at 1st August 2020		696,125	69,478	765,603	545,144
Total Funds at 31st July 2021		705,422	18,938	724,360	765,603

The notes on Pages 24 to 34 form part of these Financial Statements.

THE HARINGTON SCHEME
BALANCE SHEET
FOR THE YEAR ENDED 31 JULY 2021

	Note	£	2021 £	£	2020 £
Fixed Assets:					
Tangible assets	18		320,531		317,461
Investments	19		277,726		311,197
			598,257		628,658
Current Assets:					
Debtors	20	252,886		197,884	
Cash at bank and in hand		22,852		30,958	
		275,738		228,842	
Creditors: Amounts falling due within one year	21	(149,635)		(91,897)	
Net Current Assets			126,103		136,945
Total Net Assets			724,360		765,603
The Funds Of The Charity:					
Restricted funds	22		18,938		69,478
Unrestricted funds:	23				
Designated funds			113,793		113,793
General			591,629		582,332
			724,360		765,603

The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

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

The Financial Statements were approved by the Board on ..... and signed on its behalf.

Rachel Allison ..... Trustee
Rachel Allison

Mark A Cooke ..... Trustee
Mark Cooke

The notes on Pages 24 to 34 form part of these Financial Statements.

THE HARINGTON SCHEME
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2021

	Note	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash absorbed by operations	**1**		7,674		265,159
Investing activities					
Movement in fixed asset investments		33,471		(25,391)	
Purchase of tangible fixed assets		(51,112)		(222,838)	
Interest received		1,861		2,984	
Net cash used in investing activities			(15,780)		(245,245)
Net (decrease)/increase in cash and cash equivalents			(8,106)		19,914
Cash and cash equivalents at beginning of year			30,958		11,044
Cash and cash equivalents at end of year			22,852		30,958

1. Cash generated from operations

(Deficit)\Surplus for the year	(41,243)	220,459
Adjustments for:		
Investment income	(1,861)	(2,984)
Depreciation	48,042	40,042
Movements in working capital:		
Movement in debtors	(55,002)	33,823
Movement in creditors	57,738	(26,181)
Cash absorbed by operations	7,674	265,159

The notes on Pages 24 to 34 form part of these Financial Statements.

1. Accounting Policies

Charity information

The Harington Scheme is a private company limited by guarantee incorporated in England and Wales. The registered office is 55A Cholmeley Park, London, N6 5EH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income

Income from donations and legacies income is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Income from charitable activities from investments are included when receivable.

Income from Central and Local Government grants is accounted for in the SOFA in the period to which it relates. All other income is accounted for when receivable.

1.3 Expenditure

Expenditure is recognised in the period in which a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of raising funds are those costs incurred in attracting voluntary income from grants and donations and the costs of staging fundraising events.

Charitable activities include expenditure associated with Harington Gardeners, the training scheme and the charity shops and include both the direct costs and support costs relating to these activities.

Governance costs include those costs incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs have been allocated to the appropriate cost categories on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Leasehold buildings and improvements	-	Over the life of the lease
Short-life buildings	-	over 10 years
Motor vehicles	-	over 5 years
Office equipment	-	33% reducing balance method

1.5 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value.

1.7 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

1.9 Designated Funds

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

1.10 Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

1.11 Workshop and Nursery Tools

Small items of equipment are written off to the Scheme Income and Expenditure Account in the year of purchase.

1.12 Donated goods

Donated goods are not being recognised at the point of receipt from donor. The charity recognises the value of the donated goods when the goods are sold.

1.13 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

2. Charity Grants and Donations

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Tottenham Grammar School	42,000	-	42,000	47,000
Nina & Roger Stewart Charitable Trust	-	-	-	-
Henry and Gabriele Meyer Memorial Trust	10,800	-	10,800	
Jack Petchey Foundation	500	1,500	2,000	1,500
Sir Mark and Lady Turner Charitable Settlement	-	-	-	500
The Menzies Charity	-	-	-	-
Bailey Thomas Charitable Grant	-	-	-	-
TSB Community Grant	-	-	-	2,000
LB Barnet Parks	-	-	-	5,000
Bloomfield Charitable Trust	-	-	-	-
Hornsey Parochial Charities	-	-	-	3,000
Worshipful Company of Gardeners	-	-	-	500
Metropolitan Park and Garden Association	-	-	-	596
Bernard Sunley Foundation	-	-	-	10,000
Beatrice Laing Trust	-	-	-	10,000
Constable Education Trust	-	-	-	95,000
Gary Sycamore and the city and Country Farmers Market	4,500	-	4,500	5,300
Eleanor Palmer Trust	-	-	-	2,500
Haringey Council	-	-	-	50,000
Groundwork	-	-	-	17,650
John Lyon Charity	-	28,000	28,000	34,000
Lady Gould Charity	-	-	-	1,000
Other donations-Site improvement for Social distancing	300	-	300	200
Mr & Mrs Fadil	4,500	500	5,000	-
Bernard Lewis	40,000	-	40,000	-
Michael Garson	8,000	-	8,000	-
Estate of R Bowden	22,759	-	22,759	-
	133,359	30,000.00	163,359	285,746

3. Legacies and Other Donations

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Friends of Harington Scheme	26,382	-	26,382	-
Legacies - Estate of RA McBarnet	-	-	-	-
Other	24,900	5,000	29,900	38,051
	51,282	5,000	56,282	38,051

4. Investment Income

	2021	2020
	£	£
Interest received from cash deposits	1,861	2,984

5. Training Scheme Income including Fees and Grants from Public Bodies

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Education and Skills Funding Agency	618,920	-	618,920	554,192
Local Authorities HNS funding	464,303	-	464,303	556,643
Training fees (local authorities, schools and individuals)	27,941	-	27,941	35,438
Training Scheme Sales	3,201	-	3,201	10,116
ESFA Student Support Funds	-	7,865	7,865	14,921
	1,114,365	7,865	1,122,230	1,171,310

6. Harington Gardeners Income

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Customer sales	138,439	-	138,439	102,452
	138,439	-	138,439	102,452

7. Charity Shops Income

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Sales of donated goods	139,025	-	139,025	156,113
Sales of bought in goods	-	-	-	135
Donations from gift aided items	19,219	-	19,219	19,145
Gift Aid agency fees	577	-	577	573
	158,821	-	158,821	175,966

8. Fundraising events

	2021	2020
	£	£
Fundraising event income	362	5,239

9. Other income

	2021	2020
	£	£
Other income	681	5,820
Other income - Business Grants	153,606	106,420
	154,287	112,240

10. Harington Gardeners Expenditure

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Salaries and consultancy fees	91,030	33,523	124,553	82,068
Gardeners' wages	93,620	-	93,620	92,402
Other staff costs	421	-	421	1,863
Delivery costs	9,233	5,994	15,227	17,748
Repairs and maintenance	7,647	-	7,647	4,033
Heating and lighting	2,120	-	2,120	1,458
Depreciation	17,965	-	17,965	17,842
Support costs	73,010	-	73,010	48,561
Profit on fixed asset disposal	-	-	-	-
	295,046	39,517	334,563	265,975

11. Training Scheme Expenditure

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Salaries and consultancy fees	940,593	12,399	952,992	938,389
Other staff costs	13,591	-	13,591	8,927
Student bursaries and free meals	10,876	-	10,876	15,149
Training delivery costs	41,860	10,875	52,735	45,153
Repairs and maintenance	12,336	-	12,336	14,204
Heating and lighting	13,432	-	13,432	5,612
Depreciation	13,402	723	14,125	10,377
Support costs	145,744	19,960	165,704	128,419
Computing expenses	24,724	-	24,724	18,779
	1,216,558	43,957	1,260,515	1,185,009

12. Governance Costs

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Audit and accountancy	3,763	-	3,763	3,529
Support costs	18,507	-	18,507	17,792
	22,270	-	22,270	21,321

13. Charity Shops Expenditure

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Salaries and consultancy fees	99,278	-	99,278	85,380
Other staff costs	388	-	388	40
Delivery costs	696	-	696	1,216
Repairs and maintenance	1,467	-	1,467	7,117
Heating and lighting	6,542	-	6,542	249
Depreciation	15,952	-	15,952	11,823
Support costs	80,385	-	80,385	77,085
	204,708	-	204,708	182,910

14. Support Costs

	Costs of Generating Funds	Harington Gardeners	Training Scheme	Governance Costs	Charity Shops	Total 2021	Total 2020
	£	£	£	£	£	£	£
Salaries	10,379	13,494	64,253	14,706	14,706	117,538	117,371
Rates and rent	-	-	7,250	-	58,182	65,432	58,171
Telephone/Internet	-	50	7,529	-	-	7,579	7,906
Stationery, Printing and Postage	483	1,566	7,130	483	341	10,003	8,753
Insurances	-	11,146	9,722	-	-	20,868	17,597
Public relations and marketing	-	-	-	-	-	-	4,097
Sundry expenses	271	2,066	3,248	271	566	6,422	5,065
Subscriptions	199	1,194	2,385	199	-	3,977	2,168
Cleaning and Hygiene Expenses	1,648	9,300	20,365	1,648	3,954	36,915	25,617
Refreshments	211	632	3,161	211	-	4,215	5,025
Computing Expenses	494	988	7,910	494	-	9,886	7,510
Fundraising Expenses	648	-	-	-	-	648	926
Professional Services	495	32,439	32,419	495	-	65,848	24,636
Bank charges	-	-	332	-	2,636	2,968	2,309
Bad debts	-	135	-	-	-	135	3,021
	14,828	73,010	165,704	18,507	80,385	352,434	290,172

15. Surplus/(Deficit) for the Year

	2021	2020
	£	£
The surplus/(deficit) for the year is stated after charging:		
Depreciation of tangible fixed assets	48,042	40,042
Auditors' remuneration:		
Audit fee	3,763	3,529

16. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No remuneration was paid to the Trustees in accordance with the Memorandum of Association. The staff costs included in the Financial Statements are as follows:-

	2021	2020
	£	£
Wages & salaries	1,236,439	1,183,656
Social Security costs	100,283	96,538
Pension contributions	26,909	25,974
	1,363,631	1,306,168

The average weekly number of staff employed by the Charity during the year was as follows:-

	2021	2020
Staff	46	48
Assistant gardeners	9	10
	55	58

One employee had employee benefits in excess of £60,000 (2019/20: 1). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds. One employee received emoluments of more than £60,000 but less that £70,000 per annum.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019/20: £nil) neither were they reimbursed expenses during the year (2019/20: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019/20: £nil).

Key management personnel of the charity comprise the trustees and the Scheme Manager. The employee benefits of the key management personnel were £68,516 (2019/20: £62,232).

17. Taxation

As a registered Charity, the Scheme is exempt from income tax and corporation tax.

18. Tangible Assets

	Leasehold buildings and improvements	Short life buildings	Fixtures & Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost or Valuation					
At 1st August 2020	243,837	206,701	168,202	73,560	692,300
Additions	33,096	-	18,016	-	51,112
Disposals	-	-	-	(8,400)	(8,400)
At 31st July 2021	276,933	206,701	186,218	65,160	735,012
Depreciation					
At 1st August 2020	3,890	181,199	139,794	49,956	374,839
Charge for Year	13,929	9,791	12,526	11,796	48,042
Disposals	-	-	-	(8,400)	(8,400)
At 31st July 2021	17,819	190,990	152,320	53,352	414,481
Net Book Value					
At 31st July 2021	259,114	15,711	33,898	11,808	320,531
Net Book Value					
At 31st July 2020	239,947	25,502	28,408	23,604	317,461

19. Investments

	2021	2020
	£	£
Cash deposits	277,726	311,197

20. Debtors: Due within one year

	2021	2020
	£	£
Trade debtors	109,104	133,644
Other debtors	119,681	27,231
Prepayments and accrued income	24,101	37,009
	252,886	197,884

21. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	43,388	21,240
Other creditors	36,607	34,847
Accruals	69,640	35,810
	149,635	91,897

22. Restricted Funds

	Balance at 1 August 2020	Incoming Resources	Expenditure	Capital Expenditure	Balance at 31 July 2021
	£	£	£	£	£
Grants and Donations:					
Former restricted grants and donations towards capital items	3,217	-	723	-	2,494
ESFA Student Financial Support Funding	5,714	7,865	10,875	-	2,704
Haringey Ward Budget	3,481	-	-	-	3,481
Jack Petchey Foundation	1,276	1,500	1,500	500	776
TSB Community Grant	3,000	-	3,000	-	-
Other donation (equipment)	524	-	-	524	-
LB Barnet- Pocket Parks Plus	12,832	-	9,016	-	3,816
Groundwork -Greener City Fund Community Grants	2,367	-	2,367	-	-
John Lyon Charity	34,000	-	28,333	-	5,667
The Tottenham Grammar School Foundation	3,067	-	2,200	867	-
Covid-19 London Community Response Fund	-	28,000	19,960	8,040	-
JP Grant toward COVID resonse - Marquee	-	500	500	-	-
The 29th May 1961 Charitable Trust - Charitable grant	-	5,000	5,000	-	-
	69,478	42,865	83,474	9,931	18,938

22. Restricted Funds (continued)

The restricted funds in the year were from:

The former grants and donations for capital items including a portacabin and vehicles that are reducing as these items depreciate.

Donations from individuals toward the Hornsey Hub - Toward the establishment of an Employability Hub at Hornsey High Street

London Borough of Haringey - Toward the establishment of an Employability Hub at Hornsey High Street

The Tottenham Grammar School Foundation - Towards the cost of IT resources for the Employability Hub in Hornsey High Street.

London Borough of Barnet - Pocket Parks Plus - Delivery of practical and community events, to develop and established community garden at the Tarling Road Site.

London Borough of Barnet - Edward Harvist Charity - To galvanise community activity to improve the condition of Cricklewood Millennium Green in partnership with Cricklewood Millennium Green Trust, to include learning disabled young people (aged 15 to 25) attached to Harington Gardeners.

Groundwork London - Greener City Fund Community Grants Scheme: Learning from Nature Project at Cricklewood Millenium Green

Jack Petchey Foundation - Projects chosen by winners of Jack Petchey Achievement Awards

TSB Local Community Fund - Community Growth Project: Toward outdoor community workshops

ESFA Student Support Funds - Student bursaries and Free Meals in Education

Other donations (equipment) - Donations from individuals towards horticultural equipment.

Haringey Ward Budget - Haringey Council Ward Budget grant to provide, supply and fit planters on Archway Road.

Former restricted grants and donations towards capital items - The former grants and donations for capital items including a portacabin and vehicles that are reducing as these items depreciate.

John Lyon's Charity - Internship Fund: Toward a Horticultural Supervisor salary

Other donation - Site improvements for social distancing

The 29th May 1961 Charitable Trust - Toward the Supported Internship programme/HHS - allocated to salary of (acting) Supported Internship Co-ordinator who teaches Interns 1 day per week.

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Balance at 1st August 2020	582,332	113,793	69,478	765,603
Movement in funds for the year	(634)	-	(40,609)	(41,243)
Transfer	9,931	-	(9,931)	-
Balance at 31st July 2021	591,629	113,793	18,938	724,360

Designated Reserves comprise:

Building work R&M	57,188
Site development	41,605
IT infrastructure	15,000
	113,793

The Trustees have reviewed the reserves policy and have three designated reserves. 1) Building works for planned improvements and adaptations on the Harington sites, 2) Site Development- for major capital works and 3) IT infrastructure to ensure there us a rolling replacement of hardware and IT infrastructure.

Donations totalling £35,300 were received during the year, and there was a further £69,478 brought forward for a number of restricted purposes. £8,958 of this income was expended prior to the year end, thereby discharging the restriction.
A transfer of £9,981 was made from restricted to unrestricted funds to reflect these transactions.

23. Analysis of Fund Balances Between the Net Assets

	Unrestricted Funds			
	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	317,871	-	2,660	320,531
Investments	163,933	113,793	-	277,726
Net current assets	109,825	-	16,278	126,103
	591,629	113,793	18,938	724,360

24. Operating lease commitments

Lessee
At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2021	2020
	£	£
Less than 1 year	62,388	62,388
More than 1 year and less than 5 years	112,346	174,734
	174,734	237,122

25. Related party transactions

During the year the company received donations from related parties as follows:

	2021	2020
	£	£
Aggregated donations	-	2,545

There were no other transactions with related parties.