

# Orchardville Society Limited

Northern Ireland · Charity number 102003

## Details

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**Status** Received

**Registered** 2015-07-16

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Lagan Village Tower  
144-152 Ravenhill Road  
Belfast  
BT6 8ed  
BT6 8ED

**Phone** 02890 732326

**Email** [info@orchardville.com](mailto:info@orchardville.com)

**Website** [www.orchardville.com](http://www.orchardville.com)

## Activities

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**Purposes:** The company's objects are to relieve and advance the education of people with learning difficulties.

**What the charity does:** The advancement of education, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Community enterprise, Disability, Education/training

**Who the charity helps:** Adult training, Learning disabilities, Youth (14-25 year olds)

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,664,277	£2,539,335	£-348,450	125

## Trustees

Name	Role	Appointed
Apolonia Mbondiya		
Carrie Matchett		
Jamie Bill		
Kathy Martin		
Mr Christopher Perry		
Mr Jonathan Mcalpin		
Mrs Margaret O'kane		
Mrs Sian Mckinty		
Ms Jo Mcginley		
Ms Louise Tiffney		

**Orchardville Society Limited**

Northern Ireland - Charity number 102003

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# Accounts

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# Orchardville Society Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income</b>					
Donations and legacies	5	18,923	–	18,923	7,576
Charitable activities	6	2,100	2,361,151	2,363,251	1,782,771
Other trading activities	7	262,120	–	262,120	567,655
Investment income	8	6,197	–	6,197	5,954
Other income	9	13,786	–	13,786	2,298
<b>Total income</b>		<u>303,126</u>	<u>2,361,151</u>	<u>2,664,277</u>	<u>2,366,254</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	(14,118)	–	(14,118)	(6,395)
Costs of other trading activities	11	(22,132)	–	(22,132)	(180,329)
Expenditure on charitable activities	12	(77,511)	(2,425,574)	(2,503,085)	(2,429,261)
<b>Total expenditure</b>		<u>(113,761)</u>	<u>(2,425,574)</u>	<u>(2,539,335)</u>	<u>(2,615,985)</u>
<b>Net income/(expenditure)</b>		<u>189,365</u>	<u>(64,423)</u>	<u>124,942</u>	<u>(249,731)</u>
Transfers between funds		2,980	(2,980)	–	–
<b>Net movement in funds</b>		<u>192,345</u>	<u>(67,403)</u>	<u>124,942</u>	<u>(249,731)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		251,453	94,189	345,642	595,373
<b>Total funds carried forward</b>		<u>443,798</u>	<u>26,786</u>	<u>470,584</u>	<u>345,642</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 20 to 34 form part of these financial statements.

# Orchardville Society Limited

## Company Limited by Guarantee

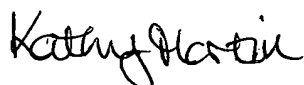
### Statement of Financial Position

31 March 2025

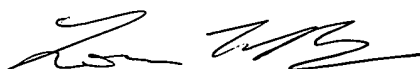
	Note	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	17	1,810	–
Tangible fixed assets	18	<u>73,253</u>	<u>65,628</u>
		75,063	65,628
<b>Current assets</b>			
Stocks	19	6,200	6,418
Debtors	20	148,065	116,744
Cash at bank and in hand		<u>589,706</u>	<u>471,928</u>
		743,971	595,090
<b>Creditors: amounts falling due within one year</b>	21	<u>(348,450)</u>	<u>(315,076)</u>
<b>Net current assets</b>		<u>395,521</u>	<u>280,014</u>
<b>Total assets less current liabilities</b>		<u>470,584</u>	<u>345,642</u>
<b>Net assets</b>		<u>470,584</u>	<u>345,642</u>
<b>Funds of the charity</b>			
Restricted funds		26,786	94,189
Unrestricted funds		<u>443,798</u>	<u>251,453</u>
<b>Total charity funds</b>	24	<u>470,584</u>	<u>345,642</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 25 November 2025, and are signed on behalf of the board by:



Kathryn Martin (Chair)  
Trustee



Louise Tiffney (Treasurer)  
Trustee

The notes on pages 20 to 34 form part of these financial statements.

# Orchardville Society Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	124,942	(249,731)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	16,932	23,557
Amortisation of intangible assets	125	–
Other interest receivable and similar income	(6,197)	(5,954)
Interest payable and similar charges	105	1
Accrued expenses/(income)	12,605	(9,093)
<i>Changes in:</i>		
Stocks	218	11,334
Trade and other debtors	(31,321)	74,320
Trade and other creditors	20,769	89,078
Cash generated from operations	138,178	(66,488)
Interest paid	(105)	(1)
Interest received	6,197	5,954
Net cash from/(used in) operating activities	144,270	(60,535)
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(25,833)	(12,475)
Proceeds from sale of tangible assets	1,276	7,363
Purchase of intangible assets	(1,935)	–
Net cash used in investing activities	(26,492)	(5,112)
<b>Net increase/(decrease) in cash and cash equivalents</b>	117,778	(65,647)
<b>Cash and cash equivalents at beginning of year</b>	471,928	537,575
<b>Cash and cash equivalents at end of year</b>	589,706	471,928

The notes on pages 20 to 34 form part of these financial statements.

# **Orchardville Society Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Lagan Village Tower, 144-152 Ravenhill Road, Belfast, BT6 8ED.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

##### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Patents, trademarks and licences	-	10% straight line
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	4% straight line
Fixtures and fittings	-	20% straight line
Motor vehicles	-	33% straight line
Equipment	-	33% straight line

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Sundry donations	10,967	–	10,967
<b>Legacies</b>			
Legacies	7,956	–	7,956
	<u>18,923</u>	<u>–</u>	<u>18,923</u>

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# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Sundry donations	6,087	1,489	7,576
<b>Legacies</b>			
Legacies	—	—	—
	<u>6,087</u>	<u>1,489</u>	<u>7,576</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
SDS Income	—	118,993	118,993
Travel to Work	—	5,782	5,782
Employability solutions BHSCT Income	—	—	—
Carers Fund	—	—	—
Department of Justice	—	4,000	4,000
Rank Foundation	—	39,122	39,122
OCN NI grant	—	576	576
Belfast Health & Social Care Trust	—	253,765	253,765
Clasp Project	—	35,283	35,283
Workable	—	116,410	116,410
Tap 2	—	73,997	73,997
South Eastern Health & Social Care Trust	—	677,212	677,212
Western Health & Social Care Trust	—	24,849	24,849
Motability	—	118,776	118,776
Lottery Community Fund	—	117,937	117,937
UKSPF SkillSet	—	607,458	607,458
Community Connections OW	—	72,029	72,029
PA Foundation	—	17,502	17,502
Community Fund	—	—	—
Dormant Accounts	—	20,760	20,760
Belfast City Airport	—	—	—
Lisburn & Castlereagh City Council	—	1,140	1,140
The Ian Karten Charitable Trust	—	21,685	21,685
Ards & North Down BC	—	8,363	8,363
Wills Charitable Trust	—	—	—
Titanic Belfast	—	10,000	10,000
Ulster Garden Village	—	10,000	10,000
Jobstart	—	5,512	5,512
Sundry	2,100	—	2,100
	<u>2,100</u>	<u>2,361,151</u>	<u>2,363,251</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
SDS Income	–	97,440	97,440
Travel to Work	–	6,591	6,591
Employability solutions BHSCT Income	–	37,667	37,667
Carers Fund	–	35,050	35,050
Department of Justice	–	16,000	16,000
Rank Foundation	–	14,270	14,270
OCN NI grant	–	576	576
Belfast Health & Social Care Trust	–	266,738	266,738
Clasp Project	–	22,820	22,820
Workable	–	86,743	86,743
Tap 2	–	71,478	71,478
South Eastern Health & Social Care Trust	–	324,335	324,335
Western Health & Social Care Trust	–	22,860	22,860
Motability	–	77,000	77,000
Lottery Community Fund	–	77,287	77,287
UKSPF SkillSet	–	579,765	579,765
Community Connections OW	–	–	–
PA Foundation	–	27,500	27,500
Community Fund	–	1,681	1,681
Dormant Accounts	–	6,000	6,000
Belfast City Airport	–	3,530	3,530
Lisburn & Castlereagh City Council	–	3,140	3,140
The Ian Karten Charitable Trust	–	–	–
Ards & North Down BC	–	300	300
Wills Charitable Trust	–	4,000	4,000
Titanic Belfast	–	–	–
Ulster Garden Village	–	–	–
Jobstart	–	–	–
Sundry	–	–	–
	–	<u>1,782,771</u>	<u>1,782,771</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
The Orchard Café	(725)	(725)	280,924	280,924
Business Centre	58,174	58,174	77,104	77,104
Orchard Café at The Grove	–	–	2,025	2,025
Orchardville Cleans	204,671	204,671	207,602	207,602
	<u>262,120</u>	<u>262,120</u>	<u>567,655</u>	<u>567,655</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 8. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest	<u>6,197</u>	<u>6,197</u>	<u>5,954</u>	<u>5,954</u>

#### 9. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Other income	<u>13,786</u>	<u>13,786</u>	<u>2,298</u>	<u>2,298</u>

#### 10. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Fundraising costs	1,034	1,034	4,280	4,280
Donations costs	<u>13,084</u>	<u>13,084</u>	<u>2,115</u>	<u>2,115</u>
	<u>14,118</u>	<u>14,118</u>	<u>6,395</u>	<u>6,395</u>

#### 11. Costs of other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
The Orchard Café	–	–	142,044	142,044
Business Centre	22,132	22,132	36,598	36,598
Orchard Café at The Grove	–	–	1,687	1,687
	<u>22,132</u>	<u>22,132</u>	<u>180,329</u>	<u>180,329</u>

#### 12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Employment & Skills	585,358	114,556	699,914	961,601
Community Provision	1,198,533	199,412	1,397,945	771,562
Supported Training	285,508	49,409	334,917	620,440
Fundraising	–	28,544	28,544	7,165
Governance costs	–	41,765	41,765	68,493
	<u>2,069,399</u>	<u>433,686</u>	<u>2,503,085</u>	<u>2,429,261</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 13. Analysis of support costs

	Employment & Skills £	Community Provision £	Supported Training £	Costs of generating voluntary income £	Total 2025 £	Total 2024 £
Staff costs	81,014	125,964	40,351	18,048	265,377	264,250
Premises	23,970	40,408	2,186	9,337	75,901	74,588
Communications and IT	4,148	14,996	3,218	398	22,760	20,926
General office	5,424	18,044	3,654	761	27,883	46,520
Governance costs	10,265	27,307	3,673	520	41,765	68,493
	<u>124,821</u>	<u>226,719</u>	<u>53,082</u>	<u>29,064</u>	<u>433,686</u>	<u>474,777</u>

#### 14. Net income/(expenditure)

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

	2025 £	2024 £
Amortisation of intangible assets	125	–
Depreciation of tangible fixed assets	16,932	23,557
Fees payable for the audit of the financial statements	<u>9,128</u>	<u>8,694</u>

#### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	1,785,587	1,712,366
Social security costs	142,010	125,000
Employer contributions to pension plans	132,038	103,334
Other employee benefits	7,757	8,216
	<u>2,067,392</u>	<u>1,948,916</u>

In addition to the costs above redundancy payments were made to 2 staff members in the year, statutory redundancy payments totalled £2,099 (2024: £27,692). The redundancies arose as a result of operational restructuring of the charity.

The average head count of employees during the year was 125 (2024: 125). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Total head count of staff	<u>125</u>	<u>125</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 15. Staff costs *(continued)*

The number of employees whose remuneration for the year fell within the following bands, were:

	2025	2024
	No.	No.
£70,000 to £79,999	1	—

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £265,378 (2024:£264,136).

#### 16. Trustee remuneration and expenses

No trustee received any remuneration during the year (2024: £Nil). No trustee received expenses during the year (2024: £Nil).

#### 17. Intangible assets

	Patents, trademarks and licences £
<b>Cost</b>	
Additions	1,935
<b>At 31 March 2025</b>	<u>1,935</u>
<b>Amortisation</b>	
Charge for the year	125
<b>At 31 March 2025</b>	<u>125</u>
<b>Carrying amount</b>	
<b>At 31 March 2025</b>	<u>1,810</u>
At 31 March 2024	<u>—</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 18. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2024	175,256	126,054	6,879	205,213	513,402
Additions	–	750	–	25,083	25,833
Disposals	(1,478)	–	–	–	(1,478)
<b>At 31 March 2025</b>	<u>173,778</u>	<u>126,804</u>	<u>6,879</u>	<u>230,296</u>	<u>537,757</u>
<b>Depreciation</b>					
At 1 April 2024	127,619	116,818	6,879	196,458	447,774
Charge for the year	2,745	2,296	–	11,891	16,932
Disposals	(202)	–	–	–	(202)
<b>At 31 March 2025</b>	<u>130,162</u>	<u>119,114</u>	<u>6,879</u>	<u>208,349</u>	<u>464,504</u>
<b>Carrying amount</b>					
<b>At 31 March 2025</b>	<u>43,616</u>	<u>7,690</u>	<u>–</u>	<u>21,947</u>	<u>73,253</u>
At 31 March 2024	<u>47,637</u>	<u>9,236</u>	<u>–</u>	<u>8,755</u>	<u>65,628</u>

#### 19. Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>6,200</u>	<u>6,418</u>

#### 20. Debtors

	2025 £	2024 £
Trade debtors	87,981	76,948
Prepayments and accrued income	16,663	18,762
Other debtors	43,421	21,034
	<u>148,065</u>	<u>116,744</u>

#### 21. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	25,211	11,986
Accruals and deferred income	263,675	243,559
Social security and other taxes	51,858	45,876
Other creditors	7,706	13,655
	<u>348,450</u>	<u>315,076</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 22. Deferred income

	2025	2024
	£	£
At 1 April 2024	182,256	60,444
Amount released to income	(182,256)	(60,444)
Amount deferred in year	<u>189,767</u>	<u>182,256</u>
<b>At 31 March 2025</b>	<u><b>189,767</b></u>	<u><b>182,256</b></u>

#### 23. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £132,038 (2024: £103,334).

#### 24. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	<u>251,453</u>	<u>303,126</u>	<u>(113,761)</u>	<u>2,980</u>	<u>443,798</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>524,214</u>	<u>581,994</u>	<u>(861,110)</u>	<u>6,355</u>	<u>251,453</u>

##### Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Travel to Work	–	5,782	(6,296)	514	–
Orchardville DFC	–	–	–	–	–
Restricted Donations	–	–	–	–	–
SDS Income	72,434	118,993	(191,427)	–	–
BBC Children in need	–	–	–	–	–
Employability BHSC	–	–	–	–	–
Workable	–	116,410	(116,410)	–	–
Western Health and Social Care Trust	–	24,849	(24,849)	–	–
South Eastern Health and Social Care Trust	–	677,212	(677,212)	–	–

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 24. Analysis of charitable funds *(continued)*

Belfast Health and Social Care Trust	–	435,074	(435,074)	–	–
Carers Fund	–	–	–	–	–
Department of Justice	–	4,000	(4,000)	–	–
Rank Foundation	–	39,122	(39,122)	–	–
OCN NI Grant	–	576	(576)	–	–
Motability	4,858	118,776	(122,788)	–	846
Lottery Community Fund	11,363	117,937	(117,623)	–	11,677
UKSPF	5,534	607,458	(615,594)	2,602	–
PA Foundation	–	17,502	(17,502)	–	–
Community Fund	–	–	–	–	–
Dormant Accounts	–	20,760	(20,760)	–	–
Belfast City Airport	–	–	–	–	–
Lisburn & Castlereagh City Council	–	1,140	(1,140)	–	–
Ards & North Down BC	–	8,363	(2,267)	(6,096)	–
Wills Charitable Trust	–	–	–	–	–
Ian Kartan	–	21,685	(7,422)	–	14,263
Titanic Belfast	–	10,000	(10,000)	–	–
Ulster Garden Villages	–	10,000	(10,000)	–	–
Job Start	–	5,512	(5,512)	–	–
	<u>94,189</u>	<u>2,361,151</u>	<u>(2,425,574)</u>	<u>(2,980)</u>	<u>26,786</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Travel to Work	–	6,591	(6,591)	–	–
Orchardville DFC	177	–	–	(177)	–
Restricted Donations	2,573	1,489	(1,489)	(2,573)	–
SDS Income	64,804	97,440	(89,810)	–	72,434
BBC Children in need	22	–	–	(22)	–
Employability BHSCT	3,583	37,667	(37,667)	(3,583)	–
Workable	–	86,743	(86,743)	–	–
Western Health and Social Care Trust	–	22,860	(22,860)	–	–
South Eastern Health and Social Care Trust	–	324,335	(324,335)	–	–
Belfast Health and Social Care Trust	–	361,036	(361,036)	–	–
Carers Fund	–	35,050	(35,050)	–	–
Department of Justice	–	16,000	(16,000)	–	–
Rank Foundation	–	14,270	(14,270)	–	–
OCN NI Grant	–	576	(576)	–	–
Motability	–	77,000	(72,142)	–	4,858

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 24. Analysis of charitable funds *(continued)*

Lottery Community Fund	–	77,287	(65,924)	–	11,363
UKSPF	–	579,765	(574,231)	–	5,534
PA Foundation	–	27,500	(27,500)	–	–
Community Fund	–	1,681	(1,681)	–	–
Dormant Accounts	–	6,000	(6,000)	–	–
Belfast City Airport	–	3,530	(3,530)	–	–
Lisburn & Castlereagh City Council	–	3,140	(3,140)	–	–
Ards & North Down BC	–	300	(300)	–	–
Wills Charitable Trust	–	4,000	(4,000)	–	–
Ian Kartan	–	–	–	–	–
Titanic Belfast	–	–	–	–	–
Ulster Garden Villages	–	–	–	–	–
Job Start	–	–	–	–	–
	<u>71,159</u>	<u>1,784,260</u>	<u>(1,754,875)</u>	<u>(6,355)</u>	<u>94,189</u>

Transfers from restricted to unrestricted funds have taken place in the year which relate to expenditure previously recognised as within unrestricted funds, these balances have been fully spent and all contractual obligations have been met in the relation to these funds.

#### 25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	58,990	14,263	73,253
Intangible assets	1,810	–	1,810
Current assets	541,681	202,290	743,971
Creditors less than 1 year	(158,683)	(189,767)	(348,450)
<b>Net assets</b>	<u>443,798</u>	<u>26,786</u>	<u>470,584</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	65,628	–	65,628
Intangible assets	–	–	–
Current assets	318,645	276,445	595,090
Creditors less than 1 year	(132,820)	(182,256)	(315,076)
<b>Net assets</b>	<u>251,453</u>	<u>94,189</u>	<u>345,642</u>

#### 26. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 27. Related parties

There were no related party transactions incurred during the year.

#### 28. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	471,928	117,778	589,706

#### 29. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

#### 30. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**Orchardville Society Limited**

Northern Ireland - Charity number 102003

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# Accounts

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# Orchardville Society Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income</b>					
Donations and legacies	5	6,087	1,489	7,576	25,796
Charitable activities	6	–	1,782,771	1,782,771	1,666,565
Other trading activities	7	567,655	–	567,655	778,343
Investment income	8	5,954	–	5,954	2,284
Other income	9	2,298	–	2,298	2,509
<b>Total income</b>		<u>581,994</u>	<u>1,784,260</u>	<u>2,366,254</u>	<u>2,475,497</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	(6,395)	–	(6,395)	(23,499)
Costs of other trading activities	11	(180,329)	–	(180,329)	(319,473)
Expenditure on charitable activities	12	(674,386)	(1,754,875)	(2,429,261)	(2,487,398)
<b>Total expenditure</b>		<u>(861,110)</u>	<u>(1,754,875)</u>	<u>(2,615,985)</u>	<u>(2,830,370)</u>
<b>Net expenditure</b>		<u>(279,116)</u>	<u>29,385</u>	<u>(249,731)</u>	<u>(354,873)</u>
Transfers between funds		6,355	(6,355)	–	–
<b>Net movement in funds</b>		<u>(272,761)</u>	<u>23,030</u>	<u>(249,731)</u>	<u>(354,873)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		524,214	71,159	595,373	950,246
<b>Total funds carried forward</b>		<u>251,453</u>	<u>94,189</u>	<u>345,642</u>	<u>595,373</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 20 to 34 form part of these financial statements.

# Orchardville Society Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

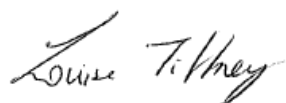
	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	17	65,628	84,073
<b>Current assets</b>			
Stocks	18	6,418	17,752
Debtors	19	116,744	191,064
Cash at bank and in hand		471,928	537,575
		<u>595,090</u>	<u>746,391</u>
<b>Creditors: amounts falling due within one year</b>	20	(315,076)	(235,091)
<b>Net current assets</b>		<u>280,014</u>	<u>511,300</u>
<b>Total assets less current liabilities</b>		<u>345,642</u>	<u>595,373</u>
<b>Net assets</b>		<u>345,642</u>	<u>595,373</u>
<b>Funds of the charity</b>			
Restricted funds		94,189	71,159
Unrestricted funds		<u>251,453</u>	<u>524,214</u>
<b>Total charity funds</b>	24	<u>345,642</u>	<u>595,373</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 19 November 2024, and are signed on behalf of the board by:



Kathryn Martin (Chair)  
Trustee



Louise Tiffney (Treasurer)  
Trustee

The notes on pages 20 to 34 form part of these financial statements.

# Orchardville Society Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net expenditure	(249,731)	(354,873)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	23,557	40,102
Other interest receivable and similar income	(5,954)	(2,284)
Interest payable and similar charges	1	–
Accrued income	(9,093)	(136,873)
<i>Changes in:</i>		
Stocks	11,334	3,041
Trade and other debtors	74,320	35,753
Trade and other creditors	89,078	(4,652)
Cash generated from operations	<u>(66,488)</u>	<u>(419,786)</u>
Interest paid	(1)	–
Interest received	5,954	2,284
Net cash used in operating activities	<u>(60,535)</u>	<u>(417,502)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(12,475)	(7,566)
Proceeds from sale of tangible assets	7,363	1,522
Net cash used in investing activities	<u>(5,112)</u>	<u>(6,044)</u>
<b>Net decrease in cash and cash equivalents</b>	(65,647)	(423,546)
<b>Cash and cash equivalents at beginning of year</b>	537,575	961,121
<b>Cash and cash equivalents at end of year</b>	<u>471,928</u>	<u>537,575</u>

The notes on pages 20 to 34 form part of these financial statements.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Lagan Village Tower, 144-152 Ravenhill Road, Belfast, BT6 8ED.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	4% straight line
Fixtures and fittings	-	20% straight line
Motor vehicles	-	33% straight line
Equipment	-	33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Sundry donations	<u>6,087</u>	<u>1,489</u>	<u>7,576</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Sundry donations	<u>23,443</u>	<u>2,353</u>	<u>25,796</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
SDS Income	–	97,440	97,440
Travel to Work	–	6,591	6,591
BBC - Children in Need	–	–	–
Employability solutions BHSCT Income	–	37,667	37,667
DoH Castle Buildings	–	–	–
Community Foundation NI	–	–	–
Carers Fund	–	35,050	35,050
Department of Justice	–	16,000	16,000
Rank Foundation	–	14,270	14,270
OCN NI grant	–	576	576
Department of Health	–	–	–
Mid and East Antrim BC	–	–	–
The Cedar Foundation	–	–	–
Barclays	–	–	–
ESF Grant Aid	–	–	–
Belfast Health & Social Care Trust	–	266,738	266,738
Clasp Project	–	22,820	22,820
Workable	–	86,743	86,743
Tap 2	–	71,478	71,478
South Eastern Health & Social Care Trust	–	324,335	324,335
Western Health & Social Care Trust	–	22,860	22,860
Motability	–	77,000	77,000
Lottery Community Fund	–	77,287	77,287
UKSPF SkillSet	–	579,765	579,765
PA Foundation	–	27,500	27,500
Community Fund	–	1,681	1,681
Dormant Accounts	–	6,000	6,000
Belfast City Airport	–	3,530	3,530
Lisburn & Castlereagh City Council	–	3,140	3,140
Ards & North Down BC	–	300	300
Wills Charitable Trust	–	4,000	4,000
	–	<u>1,782,771</u>	<u>1,782,771</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
SDS Income	–	96,274	96,274
Travel to Work	–	4,209	4,209
BBC - Children in Need	–	39,833	39,833
Employability solutions BHSCT Income	–	36,379	36,379
DoH Castle Buildings	46,838	–	46,838
Community Foundation NI	–	3,000	3,000
Carers Fund	–	35,330	35,330
Department of Justice	–	4,000	4,000
Rank Foundation	–	12,797	12,797
OCN NI grant	3,340	288	3,628
Department of Health	35,305	–	35,305
Mid and East Antrim BC	–	2,900	2,900
The Cedar Foundation	–	70	70
Barclays	12,610	–	12,610
ESF Grant Aid	–	489,570	489,570
Belfast Health & Social Care Trust	–	252,691	252,691
Clasp Project	–	24,447	24,447
Workable	–	95,069	95,069
Tap 2	–	66,809	66,809
South Eastern Health & Social Care Trust	–	383,414	383,414
Western Health & Social Care Trust	–	21,392	21,392
Motability	–	–	–
Lottery Community Fund	–	–	–
UKSPF SkillSet	–	–	–
PA Foundation	–	–	–
Community Fund	–	–	–
Dormant Accounts	–	–	–
Belfast City Airport	–	–	–
Lisburn & Castlereagh City Council	–	–	–
Ards & North Down BC	–	–	–
Wills Charitable Trust	–	–	–
	<u>98,093</u>	<u>1,568,472</u>	<u>1,666,565</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
The Orchard Café	280,924	280,924	290,651	290,651
Business Centre	77,104	77,104	106,965	106,965
Orchard Café at The Grove	2,025	2,025	225,931	225,931
Orchardville Cleans	207,602	207,602	154,796	154,796
	<u>567,655</u>	<u>567,655</u>	<u>778,343</u>	<u>778,343</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Bank interest	<u>5,954</u>	<u>5,954</u>	<u>2,284</u>	<u>2,284</u>

#### 9. Other income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>2,298</u>	<u>2,298</u>	<u>2,509</u>	<u>2,509</u>

#### 10. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Fundraising costs	4,280	4,280	8,660	8,660
Donations costs	<u>2,115</u>	<u>2,115</u>	<u>14,839</u>	<u>14,839</u>
	<u>6,395</u>	<u>6,395</u>	<u>23,499</u>	<u>23,499</u>

#### 11. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
The Orchard Café	142,044	142,044	208,319	208,319
Business Centre	36,598	36,598	74,747	74,747
Orchard Café at The Grove	<u>1,687</u>	<u>1,687</u>	<u>36,407</u>	<u>36,407</u>
	<u>180,329</u>	<u>180,329</u>	<u>319,473</u>	<u>319,473</u>

#### 12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	<b>Total funds 2024 £</b>	Total fund 2023 £
Employment & Skills	775,222	186,379	961,601	1,311,215
Community Provision	642,077	129,485	771,562	800,682
Supported Training	537,185	83,255	620,440	277,077
Industrial Solutions	–	–	–	30,312
Fundraising	–	7,165	7,165	8,348
Governance costs	–	68,493	68,493	59,764
	<u>1,954,484</u>	<u>474,777</u>	<u>2,429,261</u>	<u>2,487,398</u>

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# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 13. Analysis of support costs

	Employment & Skills £	Community Provision £	Supported Training £	Costs of generating voluntary income £	Total 2024 £	Total 2023 £
Staff costs	99,351	94,515	65,329	5,055	264,250	367,500
Premises	56,685	12,522	3,572	1,809	74,588	76,882
Communications and IT	8,825	7,278	4,767	56	20,926	16,142
General office	21,518	15,170	9,587	245	46,520	37,178
Governance costs	26,118	25,871	16,504	–	68,493	59,764
	<u>212,497</u>	<u>155,356</u>	<u>99,759</u>	<u>7,165</u>	<u>474,777</u>	<u>557,466</u>

#### 14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	23,557	40,102
Fees payable for the audit of the financial statements	<u>8,694</u>	<u>9,384</u>

#### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	1,712,366	1,762,649
Social security costs	125,000	125,479
Employer contributions to pension plans	103,334	121,354
Other employee benefits	<u>8,216</u>	<u>5,275</u>
	<u>1,948,916</u>	<u>2,014,757</u>

In addition to the costs above redundancy payments were made to 11 staff members in the year, statutory redundancy payments totalled £27,692 (2023: £69,360). The redundancies arose as a result of operational restructuring of the charity.

The average head count of employees during the year was 125 (2023: 121). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Total head count of staff	<u>125</u>	<u>121</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### Key Management Personnel

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# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 15. Staff costs *(continued)*

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £264,136 (2023:£367,499).

#### 16. Trustee remuneration and expenses

No trustee received any remuneration during the year (2023: £Nil). No trustee received expenses during the year (2023: £Nil).

#### 17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2023	175,256	132,051	6,879	214,088	528,274
Additions	–	8,071	–	4,404	12,475
Disposals	–	(14,068)	–	(13,279)	(27,347)
<b>At 31 March 2024</b>	<u>175,256</u>	<u>126,054</u>	<u>6,879</u>	<u>205,213</u>	<u>513,402</u>
<b>Depreciation</b>					
At 1 April 2023	124,820	120,811	5,542	193,028	444,201
Charge for the year	2,799	4,087	1,337	15,334	23,557
Disposals	–	(8,080)	–	(11,904)	(19,984)
<b>At 31 March 2024</b>	<u>127,619</u>	<u>116,818</u>	<u>6,879</u>	<u>196,458</u>	<u>447,774</u>
<b>Carrying amount</b>					
<b>At 31 March 2024</b>	<u>47,637</u>	<u>9,236</u>	<u>–</u>	<u>8,755</u>	<u>65,628</u>
At 31 March 2023	<u>50,436</u>	<u>11,240</u>	<u>1,337</u>	<u>21,060</u>	<u>84,073</u>

#### 18. Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>6,418</u>	<u>17,752</u>

#### 19. Debtors

	2024 £	2023 £
Trade debtors	76,948	70,913
Prepayments and accrued income	18,762	22,768
Other debtors	21,034	97,383
	<u>116,744</u>	<u>191,064</u>

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# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 20. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Trade creditors	11,986	36,313
Accruals and deferred income	243,559	130,840
Social security and other taxes	45,876	56,447
Other creditors	13,655	11,491
	<u>315,076</u>	<u>235,091</u>

#### 21. Deferred income

	<b>2024</b>	2023
	£	£
At 1 April 2023	60,444	3,567
Amount released to income	(60,444)	(3,567)
Amount deferred in year	182,256	60,444
<b>At 31 March 2024</b>	<u>182,256</u>	<u>60,444</u>

#### 22. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £103,334 (2023: £121,354).

#### 23. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	<b>2024</b>	2023
	£	£
Recognised in creditors:		
Deferred government grants due within one year	<u>—</u>	<u>3,567</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 24. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	<u>524,214</u>	<u>581,994</u>	<u>(861,110)</u>	<u>6,355</u>	<u>251,453</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	<u>854,157</u>	<u>904,672</u>	<u>(1,307,758)</u>	<u>73,143</u>	<u>524,214</u>

##### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
ESF	–	–	–	–	–
Eramsus	–	–	–	–	–
Travel to Work	–	6,591	(6,591)	–	–
The Baily Thomas Charitable Fund	–	–	–	–	–
Garfield Weston Foundation	–	–	–	–	–
Orchardville DFC	177	–	–	(177)	–
Restricted Donations	2,573	1,489	(1,489)	(2,573)	–
SDS Income	64,804	97,440	(89,810)	–	72,434
BBC Children in need	22	–	–	(22)	–
Employability BHSC Workable	3,583	37,667	(37,667)	(3,583)	–
Western Health and Social Care Trust	–	22,860	(22,860)	–	–
South Eastern Health and Social Care Trust	–	324,335	(324,335)	–	–
Belfast Health and Social Care Trust	–	361,036	(361,036)	–	–
Community Foundation NI	–	–	–	–	–
Carers Fund	–	35,050	(35,050)	–	–
Department of Justice	–	16,000	(16,000)	–	–
Rank Foundation	–	14,270	(14,270)	–	–
OCN NI Grant	–	576	(576)	–	–
Mid and East Antrim BC	–	–	–	–	–
The Cedar Foundation	–	–	–	–	–
Motability	–	77,000	(72,142)	–	4,858

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 24. Analysis of charitable funds *(continued)*

Lottery Community Fund	–	77,287	(65,924)	–	11,363
UKSPF	–	579,765	(574,231)	–	5,534
PA Foundation	–	27,500	(27,500)	–	–
Community Fund	–	1,681	(1,681)	–	–
Dormant Accounts	–	6,000	(6,000)	–	–
Belfast City Airport	–	3,530	(3,530)	–	–
Lisburn & Castlereagh					
City Council	–	3,140	(3,140)	–	–
Ards & North Down BC	–	300	(300)	–	–
Wills Charitable Trust	–	4,000	(4,000)	–	–
	<u>71,159</u>	<u>1,784,260</u>	<u>(1,754,875)</u>	<u>(6,355)</u>	<u>94,189</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
ESF	–	489,570	(489,570)	–	–
Eramsus	61,238	–	–	(61,238)	–
Travel to Work	–	4,209	(4,209)	–	–
The Baily Thomas Charitable Fund	3,000	–	–	(3,000)	–
Garfield Weston Foundation	8,905	–	–	(8,905)	–
Orchardville DFC	177	–	–	–	177
Restricted Donations	2,573	2,353	(2,353)	–	2,573
SDS Income	16,591	96,274	(48,061)	–	64,804
BBC Children in need	22	39,833	(39,833)	–	22
Employability BHSC Workable	3,583	36,379	(36,379)	–	3,583
Western Health and Social Care Trust	–	95,069	(95,069)	–	–
South Eastern Health and Social Care Trust	–	21,392	(21,392)	–	–
Belfast Health and Social Care Trust	–	383,414	(383,414)	–	–
Community Foundation NI	–	343,947	(343,947)	–	–
	–	3,000	(3,000)	–	–

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 24. Analysis of charitable funds *(continued)*

Carers Fund	–	35,330	(35,330)	–	–
Department of Justice	–	4,000	(4,000)	–	–
Rank Foundation	–	12,797	(12,797)	–	–
OCN NI Grant	–	288	(288)	–	–
Mid and East Antrim BC	–	2,900	(2,900)	–	–
The Cedar Foundation	–	70	(70)	–	–
Motability	–	–	–	–	–
Lottery Community Fund	–	–	–	–	–
UKSPF	–	–	–	–	–
PA Foundation	–	–	–	–	–
Community Fund	–	–	–	–	–
Dormant Accounts	–	–	–	–	–
Belfast City Airport	–	–	–	–	–
Lisburn & Castlereagh City Council	–	–	–	–	–
Ards & North Down BC	–	–	–	–	–
Wills Charitable Trust	–	–	–	–	–
	<u>96,089</u>	<u>1,570,825</u>	<u>(1,522,612)</u>	<u>(73,143)</u>	<u>71,159</u>

Transfers from restricted to unrestricted funds have taken place in the year which relate to expenditure previously recognised as within unrestricted funds, these balances have been fully spent and all contractual obligations have been met in the relation to these funds.

#### 25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	65,628	–	65,628
Current assets	318,645	276,445	595,090
Creditors less than 1 year	(132,820)	(182,256)	(315,076)
<b>Net assets</b>	<u>251,453</u>	<u>94,189</u>	<u>345,642</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	84,073	–	84,073
Current assets	671,665	74,726	746,391
Creditors less than 1 year	(231,524)	(3,567)	(235,091)
<b>Net assets</b>	<u>524,214</u>	<u>71,159</u>	<u>595,373</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 26. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

#### 27. Related parties

There were no related party transactions incurred during the year.

#### 28. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>537,575</u>	<u>(65,647)</u>	<u>471,928</u>

#### 29. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

#### 30. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements

**Orchardville Society Limited**

Northern Ireland - Charity number 102003

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# Annual report

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COMPANY REGISTRATION NUMBER: NI063124  
CHARITY REGISTRATION NUMBER: 102003

**Orchardville Society Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2024**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# **Orchardville Society Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** Orchardville Society Limited

**Charity registration number** 102003

**Company registration number** NI063124

**Principal office and registered office** Lagan Village Tower  
144-152 Ravenhill Road  
Belfast  
BT6 8ED

#### The trustees

Apolonia Dubekile Mbondiya  
Jamie Bill  
Sian McKinty  
Margaret O' Kane (Appointed 6 June 2023)  
Jo McGinley (Appointed 6 June 2023)  
Jonathan McAlpin  
Christopher Perry  
Caroline Matchett  
Kathryn Martin (Chair)  
Louise Tiffney (Treasurer)

**Company secretary** Christopher Perry

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank Limited  
Arches Retail Park  
Belfast  
BT5 4AF

#### Structure, governance and management

The Orchardville Society was incorporated by guarantee on 13 February 2007. It has no share capital and is registered with the Charity Commission for Northern Ireland and is recognised as a charity by HM Revenue and Customs for taxation purposes. The guarantee of each member is limited to £1. The governing document is the Memorandum and Articles of Association (as adopted 14 August 2006).

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

---

#### Structure, governance and management *(continued)*

##### ***Our Vision***

A society where equal opportunities are enjoyed by all.

##### ***Our Mission***

Supporting people with learning disability or autism to live, learn and work.

##### ***Organisational Structure***

The Orchardville Society is governed by trustees who are also directors for company law purposes. There must be at least eight directors at any time but there is no maximum number stipulated. One-third of the directors retire from office each year. This is done on a rotational basis, but each director is eligible for re-election for a further three years. No director shall serve for more than four consecutive three year terms.

The chair and officers are appointed by the directors from among their number.

The board met 7 times during the year.

The Audit and Risk Committee (ARC) met 7 times during the year.

The Governance Committee met 4 times during the year. The committee was responsible for the recruitment and appointment of the new CEO, with the process beginning in September 2023 and concluding in December 2023. A review of committee structure was undertaken and a repurposed Governance and People committee (G&P) and new Business Development Committee (BDC) were established in May 24.

The strategic plan for years 2021-2024 expired on 31st March 2024. The board took part in a workshop in September 2023 to review the existing plan and develop a new 3-year strategic plan. The new strategic plan for 2024-2027 was presented to and approved by the board in May 2024.

##### ***Management and staffing***

Orchardville's Chief Executive is Ms Cara Cash-Marley, appointed on 19th February 2024, who has the responsibility for leading and developing the strategies and services of Orchardville within parameters set by the Board of Directors. Mrs. Joan McGinn retired from the post of CEO on 31st December 2023.

The Chief Executive was supported during 2023/24 by a Senior Leadership Team comprising of Mrs. Lydia Lynas, Director of Employment and Community Inclusion, appointed 1st April 2023, Mrs. Brenda McCracken, Director of Operations, resigned 31st July 2023, Mr. Paris McDonagh, Head of Catering until 31st July 2023, appointed Director of Social Enterprise and Commercial Development 1st August 2023 and Mrs. Anne Marie McCartney, Director of Finance and IT. HR /Business Improvement advice was provided on a consultancy basis until February 2024.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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#### Structure, governance and management *(continued)*

##### ***Valuing Volunteers***

Orchardville acknowledge the important contribution made by volunteers during the year to help achieve the charity's objectives. Volunteers support activities across the organisation in particular within the day opportunity services. As well as regular individual volunteering we have welcomed groups of volunteers from our charity partners including PwC and PA Consulting. Volunteers share their skills and knowledge to enrich the opportunities available including delivering employability training, hosting careers visits, gardening projects and supporting creative activities.

##### ***Disabled Employees***

The Orchardville Society gives full consideration to applications for employment from disabled persons where the candidate's particular aptitudes and abilities are consistent with adequately meeting the requirements of the job and are proud to work alongside several colleagues with disabilities. Opportunities are available to disabled employees for training, career development and promotion.

##### ***Employee Involvement***

Staff teams met regularly across departments and areas of work, using online platforms and in person. The Senior Leadership Team (SLT) met frequently to ensure strong leadership and planning. The SLT met in person 12 times in the year. The manager network was reestablished in June 2024, has met twice so far, and will be meeting quarterly across the year. The team participated in an employee survey to aid the development of the establishment of the organisation's 2024 - 2027 Strategic plan and there are ambitious plans to continue engagement across the year.

##### ***Public Benefit***

Orchardville provides direct public benefit through the development and delivery of a range of specialist services to over 600 people with learning disability and / or autism throughout many parts of Northern Ireland. The directors confirm that they have had regard to the Charity Commission for Northern Ireland's guidance on public benefit on reporting on the charity's achievements and performance on page 5.

##### ***Objectives and activities***

Orchardville delivers a range of services, projects, and opportunities to people with learning disability or autism to support them to reach their full potential and to be included in society. The principal objectives for which Orchardville Society is established is to relieve and advance the education of people with learning disabilities; to further the integration of people with learning disability into society; provide training, education, employment, leisure and recreation for people with learning disability and to increase public knowledge of the problems faced by people with learning disability.

##### ***Coronavirus-Covid-19***

The impact of Covid-19 could still be felt throughout 2023/24 and we continued to follow public health advice.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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##### **Achievements and performance**

2023/24 saw Year 3 of the current 3-Year strategy being delivered with progress monitored against the Balanced Score Card.

This year was an extremely challenging one for Orchardville which resulted in a loss of £249,731 in our employment and skills and supported training activities. The challenges along with the corrective action taken are described in the following paragraphs. While navigating these challenges Orchardville continued to deliver the same level of service excellence to our participants.

##### **Employment and Skills**

The new SkillSET programme, Orchardville's specialist employment programme, funded by UK Shared Prosperity Fund (UKSPF), BHSC, SEHSC & WHSC, is focused on individuals with learning disability or autism who require specialist employment and training support to achieve and sustain employment and to support inclusion in society.

The European Social Fund which came to an end on 31st March 2023 was replaced by the UKSPF effective from 1st April 2023. This fund will exist for 2 years and allow the employment programme to continue until 31st March 2025. The UKSPF grant had different criteria which led to necessary changes within our organisation.

In 2023/24

- 299 participants positively engaged with SkillSET
- Project participants secured 44 paid jobs
- Participants achieved 197 accredited and non-accredited qualifications

Orchardville's employment team also supports people in employment (or at risk of losing their employment) through Workable NI, funded by the Department for the Communities. Orchardville is one of 6 specialist disability organisations who together form the Supported Employment Solutions consortium, to deliver Workable NI. During the year Orchardville supported 35 participants on the programme and supported employers through the provision of disability awareness training and advice on reasonable adjustments.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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#### **Achievements and performance** *(continued)*

##### ***Community Provision & Transitions***

Community Inclusion projects provide a range of services and support to people with learning disability or autism in several locations including Belfast, North Down, Lisburn, funded by the BHSCT, SEHSCT, Department of Health, The National Lottery, Motability and Assets Recovery Community Service (ARCS). The projects encourage the development of new skills, friendships and independence leading to progression towards independence and employment goals. A monthly timetable of activities is developed which includes partnering with local organisations to take part in wellbeing, creative and sporting activities as well as volunteering opportunities which encourage social participation in the community. During 2023/24 a total of 332 participants engaged in community projects including 150 participants engaged with community inclusion programmes in Belfast (TAP2 ,Engage, Employability Solutions & CLASP) and 132 engaged with the SEHCT programme which includes Next Steps, Men's Shed and Orchardville Grows, a horticulture/gardening project. It also includes SDS Managed Budgets for participants from SEHSCT.

##### ***Social Clubs***

Social Clubs continued in Belfast during 2023/24 with funding from BHSCT with one club meeting each week at head office or alternative facilities in the community. In addition the project funded by the Department of Health established to offer respite opportunities to families through the creation of social groups for young people and adults with learning disability in the SET continued throughout the year. This programme ran for 2 years and in that period 9,020 hours of support were offered and 70+ parents/carers benefited from the project. Orchardville Disability Football Club (DFC) was reformed, took part in the Disability Football league and finished top of the table hence winning the league. Also through the legacy donation a group of men continued to meet once per month on a Friday night to do activities in the community.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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#### **Achievements and performance *(continued)***

##### ***Supported Training***

Supported training continues to be provided throughout Orchardville's services and social enterprises with experienced community support workers and vocational mentors supporting participants to progress and achieve agreed goals.

The social enterprise café estate at the beginning of the year consisted of 3 cafes. These cafes faced significant operational challenges during the financial year to 31st March 2024. These challenges proved to be too extensive to overcome and as a result the cafes sustained an operational loss in the year of £193k. The environment from the previous year did not improve to allow the 3 cafes to operate at a profit. The inflationary pressures created by the cost of living crises, changing consumer behaviour, and the loss of European Social Fund funding, were all still in existence and this ultimately led to the cafes operating at a loss during the year. The financial performance of the café estate was monitored very closely by senior management, forensically reviewed by the Audit & Risk (ARC) committee at each meeting and by the Board of Directors. After careful consideration and following full deliberations the decision was taken by the board that the remaining cafes would have to cease trading and subsequently by the end of February 2024 the three cafes had closed.

During this period of change our participants, in particular those that had been within the café estate, had not been disadvantaged, as alternative opportunities / training had been secured for them and they continued to be supported to develop both employability and soft skills. The core elements of Orchardville's business remained strong and stable throughout the financial year but there were challenges relating to the social enterprise activities as described above.

##### ***Organisational***

During the year the Board of Directors kept under review the strategic risks (including governance risks) and operational risks (including financial, compliance, people and technological risks) to which the charity may be exposed.

Orchardville purchases professional indemnity insurance on behalf of its directors and officers as well as legal expenses insurance to cover any potential employment disputes and awards.

A new structure at Senior Level was introduced to manage the key organisational areas of focus.

The organisation launched its new 2024 - 2027 Strategy in June 2024. This strategy saw a focus on the "3 R's" Reflect, Refresh and Retain.

Orchardville are, via this plan, communicating our commitment to reflect on the previous strategic delivery period which saw challenges both internal and external. A change in the funding environment, the working environment and in consumer habits to name a few. These lessons will inform decision making across the next strategic period, empowering staff and service users to have a clear voice moving forward.

We also are committing to refresh our services and support to ensure that they are delivering what those who access them need. This will see renewed methods of communication, collecting and collating data in new ways and making data informed decisions. Furthermore we will reach out to collaborative partners making sure that those pathways are live and accessible.

Retaining those services which matter most, whilst ensuring they are fit for purpose and for the future is of prime importance across the next strategic plan. Ultimately this plan will see Orchardville and its services get closer to a position of sustainability. We will achieve this by reflecting on our income streams, our costing, our communication (internal and external) and our internal processes. We will

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# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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#### **Achievements and performance** *(continued)*

continue to develop a strong skills and strategic decision making base at a governance level and invest in skills development across our staff and volunteer teams.

#### **Risk Management**

The Management Committee has considered the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. This was reviewed by the board in November 2023. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the closure of the café estate to cease loss-making activity and best support future development and financial sustainability.

#### **Financial review**

For year ended 31st March 2024 our income decreased by 4.4% to £2,366,254 compared with £2,475,497 year ended 31st March 2023.

Our main funding streams for 2023/24 were from the DLUHC (UKSPF), Department for Communities, Department of Health, Department of Justice, Belfast Health and Social Care Trust, South Eastern Health and Social Care Trust, Western Health and Social Care Trust, The National Lottery, Motability, PA Foundation, Rank Foundation and social enterprise activities.

#### **Designated Funds**

Designated funds are those unrestricted reserves that have been allocated for a particular purpose by the directors.

The Fixed Asset reserve is equivalent to the net book value of Orchardville's assets which the board expects to retain less assets purchased using restricted funds, namely, the National Lottery Community Fund funded 'Connect' project.

#### **Restricted Funds**

Restricted funds are subject to specific trusts, ordinarily stipulated by the donor. The total of restricted funds carried forward at the balance sheet date amounts to £94,189.

The majority of the funding for Orchardville's activities and programmes has been from the three main health trusts, BHSCT, SEHSCT and WHSCT and the Department of Leveling Up, Housing and Communities (DLUHC). These funds represented almost 70% of total restricted income and 52% of total income.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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#### Financial review *(continued)*

##### **Reserves Policy**

Free reserves comprise the total reserves available to the charity, less those reserves whose uses are restricted or else designated for specific purposes.

Orchardville's reserves policy has been reviewed by the Audit and Risk Committee and agreed by the board in November 2021 that free reserves be maintained:

- to provide an appropriate level of working capital;
- to fund shortfalls in income, when income does not reach expected levels; and
- to fund unexpected expenditure when unplanned events occur.

To strengthen our overall position, the reserves policy supports 4 key areas:

- Projected fund
- Designated Funds
- Infrastructure Funds
- Research\Development Fund

Priority is given to the Projected Fund to sustain and support 3 months working capital requirements and to the Designated Fund to meet redundancy liabilities in the event of funding not being replaced and to address HR and staff priorities and issues. Funds remaining after the priority funds will support the Infrastructure and Research & Development Funds

In the event of reserves dipping below agreed level, we will aim to restore reserves over 4 years by:

- Increased fundraising
- Increasing earned income
- Reducing expenditure

The Board of Directors developed a new policy designed to protect total reserves from any further depletion due to operational losses. This policy, Tolerance Level policy, was crafted during the year and has since been approved and agreed by the board at their meeting in August 2024.

Free reserves at 31 March 2024, excluding fixed assets and restricted reserves, amounted to £185,825.

##### **Investment Policy**

The Board of Directors reviewed the investment policy during the year to ensure that the overall investment objective which is to produce the best financial return with an acceptable level of risk is met.

The investment objectives that were set are:

- The overall investment objective is to produce best financial return with an acceptable level of risk.
- Investments are generally for the long term and trustees will ensure that their ability to meet future planned expenditure is not compromised by over-investment.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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#### Trustees' responsibilities statement

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

Company law requires the 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 incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*


Year ended 31 March 2024

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The trustees' annual report was approved on 19 November 2024 and signed on behalf of the board of trustees by:



Kathryn Martin (Chair)  
Trustee



Louise Tiffney (Treasurer)  
Trustee

**Orchardville Society Limited**

Northern Ireland - Charity number 102003

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# Annual return

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# Orchardville Society Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Orchardville Society Limited

Year ended 31 March 2024

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#### Opinion

We have audited the financial statements of Orchardville Society Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 charity's affairs as at 31 March 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;
- 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 charity 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of a similar size and nature, the charity uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of their organisation's financial statements.

#### 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 charity'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.

# Orchardville Society Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Orchardville Society Limited (continued)

Year ended 31 March 2024

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#### 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. 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 charity 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 directors' report and from the requirement to prepare a strategic report.

# **Orchardville Society Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Orchardville Society Limited** *(continued)*

**Year ended 31 March 2024**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 30 to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

# Orchardville Society Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Orchardville Society Limited

(continued)

Year ended 31 March 2024

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#### 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:

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

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management 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 among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), 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 frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

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 for their ability to operate or to avoid a material penalty.

# Orchardville Society Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Orchardville Society Limited

*(continued)*

#### Year ended 31 March 2024

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# Orchardville Society Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Orchardville Society Limited (continued)

**Year ended 31 March 2024**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

19 November 2024

**Orchardville Society Limited**

Northern Ireland - Charity number 102003

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# Accounts

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# Orchardville Society Limited

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income</b>					
Donations and legacies	5	23,443	2,353	25,796	97,248
Charitable activities	6	206,659	1,568,472	1,775,131	1,690,661
Other trading activities	7	669,777	–	669,777	565,125
Investment income	8	2,284	–	2,284	1,518
Other income	9	2,509	–	2,509	1,751
<b>Total income</b>		<u>904,672</u>	<u>1,570,825</u>	<u>2,475,497</u>	<u>2,356,303</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	23,499	–	23,499	28,191
Costs of other trading activities	11	319,473	–	319,473	238,355
Expenditure on charitable activities	12	964,786	1,522,612	2,487,398	2,259,509
<b>Total expenditure</b>		<u>1,307,758</u>	<u>1,522,612</u>	<u>2,830,370</u>	<u>2,526,055</u>
<b>Net expenditure</b>		<u>(403,086)</u>	<u>48,213</u>	<u>(354,873)</u>	<u>(169,752)</u>
Transfers between funds		73,143	(73,143)	–	–
<b>Net movement in funds</b>		<u>(329,943)</u>	<u>(24,930)</u>	<u>(354,873)</u>	<u>(169,752)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		854,157	96,089	950,246	1,119,998
<b>Total funds carried forward</b>		<u>524,214</u>	<u>71,159</u>	<u>595,373</u>	<u>950,246</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 20 to 33 form part of these financial statements.

# Orchardville Society Limited

Company Limited by Guarantee

## Statement of Financial Position

31 March 2023

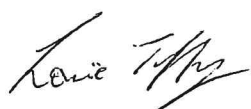
	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	17	84,073	118,131
<b>Current assets</b>			
Stocks	18	17,752	20,793
Debtors	19	191,064	221,850
Cash at bank and in hand		537,575	961,121
		<u>746,391</u>	<u>1,203,764</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>235,091</u>	<u>371,649</u>
<b>Net current assets</b>		<u>511,300</u>	<u>832,115</u>
<b>Total assets less current liabilities</b>		<u>595,373</u>	<u>950,246</u>
<b>Net assets</b>		<u>595,373</u>	<u>950,246</u>
<b>Funds of the charity</b>			
Restricted funds		71,159	96,089
Unrestricted funds		<u>524,214</u>	<u>854,157</u>
<b>Total charity funds</b>	24	<u>595,373</u>	<u>950,246</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 28<sup>th</sup> November 2023, and are signed on behalf of the board by:



Kathryn Martin  
Trustee



Louise Tiffney  
Trustee

The notes on pages 20 to 33 form part of these financial statements.

# Orchardville Society Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net expenditure	(354,873)	(169,752)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	40,102	54,414
Other interest receivable and similar income	(2,284)	(1,518)
Interest payable and similar charges	–	38
Accrued income	(136,873)	–
<i>Changes in:</i>		
Stocks	3,041	(2,089)
Trade and other debtors	35,753	91,192
Trade and other creditors	(4,652)	40,306
Cash generated from operations	(419,786)	12,591
Interest paid	–	(38)
Interest received	2,284	1,518
Net cash (used in)/from operating activities	<u>(417,502)</u>	<u>14,071</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(7,566)	(13,630)
Proceeds from sale of tangible assets	1,522	–
Net cash used in investing activities	<u>(6,044)</u>	<u>(13,630)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(423,546)	441
<b>Cash and cash equivalents at beginning of year</b>	961,121	960,680
<b>Cash and cash equivalents at end of year</b>	<u>537,575</u>	<u>961,121</u>

The notes on pages 20 to 33 form part of these financial statements.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Lagan Village Tower, 144-152 Ravenhill Road, Belfast, BT6 8ED.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	4% straight line
Fixtures and fittings	-	20% straight line
Motor vehicles	-	33% straight line
Equipment	-	33% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Sundry donations	23,443	2,353	25,796
<b>Grants</b>			
Covid Charity Grant	—	—	—
	<u>23,443</u>	<u>2,353</u>	<u>25,796</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Sundry donations	38,948	6,412	45,360
<b>Grants</b>			
Covid Charity Grant	51,888	—	51,888
	<u>90,836</u>	<u>6,412</u>	<u>97,248</u>

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# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
SDS Income	–	96,274	96,274
Travel to Work	–	4,209	4,209
DOF Covid Re-Cafes	–	–	–
BBC - Children in Need	–	39,833	39,833
Employability solutions BHSCT Income	–	36,379	36,379
Employability Solutions Craft Income	–	–	–
DoH Castle Buildings	46,838	–	46,838
Community Foundation NI	–	3,000	3,000
DfE	–	–	–
DoF Covid Omicron Hospitality	–	–	–
HMRC JRS grant	–	–	–
Carers Fund	–	35,330	35,330
Department of Justice	–	4,000	4,000
Rank Foundation	–	12,797	12,797
OCN NI grant	3,340	288	3,628
Department of Health	35,305	–	35,305
Mid and East Antrim BC	–	2,900	2,900
The Cedar Foundation	–	70	70
Barclays	12,610	–	12,610
ESF Grant Aid	–	489,570	489,570
Belfast Health & Social Care Trust	–	252,691	252,691
Clasp Project	–	24,447	24,447
Workable	108,566	95,069	203,635
Tap 2	–	66,809	66,809
South Eastern Health & Social Care Trust	–	383,414	383,414
Western Health & Social Care Trust	–	21,392	21,392
Erasmus	–	–	–
	<u>206,659</u>	<u>1,568,472</u>	<u>1,775,131</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
SDS Income	–	60,222	60,222
Travel to Work	–	1,096	1,096
DOF Covid Re-Cafes	–	15,086	15,086
BBC - Children in Need	–	39,333	39,333
Employability solutions BHSCT Income	–	35,345	35,345
Employability Solutions Craft Income	279	–	279
DoH Castle Buildings	76,982	–	76,982
Community Foundation NI	12,000	–	12,000
DfE	2,000	–	2,000
DoF Covid Omicron Hospitality	20,000	–	20,000
HMRC JRS grant	20,598	–	20,598
Carers Fund	–	–	–
Department of Justice	–	–	–
Rank Foundation	–	–	–
OCN NI grant	–	–	–
Department of Health	–	–	–
Mid and East Antrim BC	–	–	–
The Cedar Foundation	–	–	–
Barclays	–	–	–
ESF Grant Aid	–	520,098	520,098
Belfast Health & Social Care Trust	–	312,496	312,496
Clasp Project	–	–	–
Workable	58,842	93,962	152,804
Tap 2	–	–	–
South Eastern Health & Social Care Trust	19,878	375,087	394,965
Western Health & Social Care Trust	–	21,241	21,241
Erasmus	–	6,116	6,116
	<u>210,579</u>	<u>1,480,082</u>	<u>1,690,661</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
The Orchard Café	182,085	182,085	186,822	186,822
Business Centre	106,965	106,965	111,434	111,434
Orchard Café at The Grove	225,931	225,931	176,533	176,533
Orchardville Cleans	154,796	154,796	87,363	87,363
TR Fastenings Income	–	–	2,973	2,973
	<u>669,777</u>	<u>669,777</u>	<u>565,125</u>	<u>565,125</u>

# Orchardville Society Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

## 8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest	<u>2,284</u>	<u>2,284</u>	<u>1,518</u>	<u>1,518</u>

## 9. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Other income	<u>2,509</u>	<u>2,509</u>	<u>1,751</u>	<u>1,751</u>

## 10. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Fundraising costs	8,660	8,660	3,964	3,964
Donations costs	14,839	14,839	24,227	24,227
	<u>23,499</u>	<u>23,499</u>	<u>28,191</u>	<u>28,191</u>

## 11. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
The Orchard Café	208,319	208,319	43,914	43,914
Business Centre	74,747	74,747	82,161	82,161
The Foundry	–	–	70,666	70,666
Orchard Café at The Grove	36,407	36,407	41,614	41,614
	<u>319,473</u>	<u>319,473</u>	<u>238,355</u>	<u>238,355</u>

## 12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Employment & Skills	1,076,811	234,404	1,311,215	1,099,783
Community Provision	616,288	184,394	800,682	755,751
Supported Training	206,521	70,556	277,077	328,209
Industrial Solutions	30,312	–	30,312	4,480
Fundraising	–	8,348	8,348	7,509
Governance costs	–	59,764	59,764	63,777
	<u>1,929,932</u>	<u>557,466</u>	<u>2,487,398</u>	<u>2,259,509</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 13. Analysis of support costs

	Employment & Skills	Community Provision	Supported Training	Costs of generating voluntary income	Total 2023	Total 2022
	£	£	£	£	£	£
Staff costs	159,304	150,807	52,318	5,071	367,500	299,469
Premises	52,944	17,253	4,535	2,150	76,882	64,419
Communications and IT	6,729	4,938	4,133	342	16,142	19,810
General office	15,427	11,396	9,570	785	37,178	36,361
Governance costs	24,830	17,757	16,064	1,113	59,764	63,777
	<u>259,234</u>	<u>202,151</u>	<u>86,620</u>	<u>9,461</u>	<u>557,466</u>	<u>483,836</u>

#### 14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	40,102	54,414
Fees payable for the audit of the financial statements	<u>9,384</u>	<u>9,084</u>

#### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	1,762,649	1,581,947
Social security costs	125,479	106,947
Employer contributions to pension plans	125,316	99,510
Other employee benefits	–	3,418
	<u>2,013,444</u>	<u>1,791,822</u>

The average head count of employees during the year was 121 (2022: 99). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Total head count of staff	<u>121</u>	<u>99</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £367,499 (2022: £299,399).

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 16. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: NIL). Trustees were not reimbursed for any travel expenses during the year (2022: NIL).

#### 17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2022	180,563	131,081	6,879	208,557	527,080
Additions	–	2,035	–	5,531	7,566
Disposals	(5,307)	(1,065)	–	–	(6,372)
<b>At 31 March 2023</b>	<u>175,256</u>	<u>132,051</u>	<u>6,879</u>	<u>214,088</u>	<u>528,274</u>
<b>Depreciation</b>					
At 1 April 2022	115,964	115,954	3,249	173,782	408,949
Charge for the year	12,925	5,638	2,293	19,246	40,102
Disposals	(4,069)	(781)	–	–	(4,850)
<b>At 31 March 2023</b>	<u>124,820</u>	<u>120,811</u>	<u>5,542</u>	<u>193,028</u>	<u>444,201</u>
<b>Carrying amount</b>					
<b>At 31 March 2023</b>	<u>50,436</u>	<u>11,240</u>	<u>1,337</u>	<u>21,060</u>	<u>84,073</u>
At 31 March 2022	<u>64,599</u>	<u>15,127</u>	<u>3,630</u>	<u>34,775</u>	<u>118,131</u>

#### 18. Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>17,752</u>	<u>20,793</u>

#### 19. Debtors

	2023 £	2022 £
Trade debtors	70,913	88,159
Prepayments and accrued income	22,768	17,801
Other debtors	97,383	115,890
	<u>191,064</u>	<u>221,850</u>

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# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 20. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	36,313	49,969
Accruals and deferred income	130,840	262,746
Social security and other taxes	56,447	49,481
Other creditors	11,491	9,453
	<u>235,091</u>	<u>371,649</u>

#### 21. Deferred income

	2023	2022
	£	£
At 1 April 2022	3,567	14,997
Amount released to income	(3,567)	(14,997)
Amount deferred in year	60,444	3,567
<b>At 31 March 2023</b>	<u>60,444</u>	<u>3,567</u>

#### 22. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £125,316 (2022: £99,510).

#### 23. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in creditors:		
Deferred government grants due within one year	<u>3,567</u>	<u>14,997</u>

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 24. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	854,157	904,672	(1,307,758)	73,143	524,214
Designated Fund	–	–	–	–	–
	<u>854,157</u>	<u>904,672</u>	<u>(1,307,758)</u>	<u>73,143</u>	<u>524,214</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	840,221	869,809	(1,065,873)	210,000	854,157
Designated Fund	210,000	–	–	(210,000)	–
	<u>1,050,221</u>	<u>869,809</u>	<u>(1,065,873)</u>	<u>–</u>	<u>854,157</u>

The £210,000 which was previously designated for the purchase of the Lagan Village Tower premises, has now been moved into general funds, as the purchase of LVT is no longer being considered.

##### Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
ESF	–	489,570	(489,570)	–	–
Erasmus	61,238	–	–	(61,238)	–
Travel to Work	–	4,209	(4,209)	–	–
The Baily Thomas Charitable Fund	3,000	–	–	(3,000)	–
Garfield Weston Foundation	8,905	–	–	(8,905)	–
Orchardville DFC	177	–	–	–	177
Restricted Donations	2,573	2,353	(2,353)	–	2,573
SDS Income	16,591	96,274	(48,061)	–	64,804
BBC Children in need	22	39,833	(39,833)	–	22
Employability BHSCT	3,583	36,379	(36,379)	–	3,583
Workable	–	95,069	(95,069)	–	–
Western Health and Social Care Trust	–	21,392	(21,392)	–	–
South Eastern Health and Social Care Trust	–	383,414	(383,414)	–	–
Belfast Health and Social Care Trust	–	343,947	(343,947)	–	–
DoF Covid Cafes	–	–	–	–	–
Community Foundation NI	–	3,000	(3,000)	–	–

# Orchardville Society Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 24. Analysis of charitable funds *(continued)*

Carers Fund	–	35,330	(35,330)	–	–
Department of Justice	–	4,000	(4,000)	–	–
Rank Foundation	–	12,797	(12,797)	–	–
OCN NI Grant	–	288	(288)	–	–
Mid and East Antrim BC	–	2,900	(2,900)	–	–
The Cedar Foundation	–	70	(70)	–	–
	<u>96,089</u>	<u>1,570,825</u>	<u>(1,522,612)</u>	<u>(73,143)</u>	<u>71,159</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
ESF	–	520,098	(520,098)	–	–
Eramsus	55,122	6,116	–	–	61,238
Travel to Work	–	1,096	(1,096)	–	–
The Baily Thomas Charitable Fund	3,000	–	–	–	3,000
Garfield Weston Foundation	8,905	–	–	–	8,905
Orchardville DFC	177	–	–	–	177
Restricted Donations	2,573	6,412	(6,412)	–	2,573
SDS Income	–	60,222	(43,631)	–	16,591
BBC Children in need	–	39,333	(39,311)	–	22
Employability BHSCT	–	35,345	(31,762)	–	3,583
Workable	–	93,962	(93,962)	–	–
Western Health and Social Care Trust	–	21,241	(21,241)	–	–
South Eastern Health and Social Care Trust	–	375,087	(375,087)	–	–
Belfast Health and Social Care Trust	–	312,496	(312,496)	–	–
DoF Covid Cafes	–	15,086	(15,086)	–	–
Community Foundation NI	–	–	–	–	–
Carers Fund	–	–	–	–	–
Department of Justice	–	–	–	–	–
Rank Foundation	–	–	–	–	–
OCN NI Grant	–	–	–	–	–
Mid and East Antrim BC	–	–	–	–	–
The Cedar Foundation	–	–	–	–	–
	<u>69,777</u>	<u>1,486,494</u>	<u>(1,460,182)</u>	<u>–</u>	<u>96,089</u>

# Orchardville Society Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

## 25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	84,073	–	84,073
Current assets	671,665	74,726	746,391
Creditors less than 1 year	(231,524)	(3,567)	(235,091)
<b>Net assets</b>	<b>524,214</b>	<b>71,159</b>	<b>595,373</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	118,131	–	118,131
Current assets	1,203,764	–	1,203,764
Creditors less than 1 year	(371,649)	–	(371,649)
<b>Net assets</b>	<b>950,246</b>	<b>–</b>	<b>950,246</b>

## 26. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

## 27. Related parties

There were no related party transactions incurred during the year.

## 28. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	961,121	(423,546)	537,575

## 29. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

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**Orchardville Society Limited**

Northern Ireland - Charity number 102003

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# Annual report

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COMPANY REGISTRATION NUMBER: NI063124  
CHARITY REGISTRATION NUMBER: 102003

**Orchardville Society Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2023**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# Orchardville Society Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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# Orchardville Society Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

## Reference and administrative details

**Registered charity name** Orchardville Society Limited

**Charity registration number** 102003

**Company registration number** NI063124

**Principal office and registered office** Lagan Village Tower  
144-152 Ravenhill Road  
Belfast  
BT6 8ED

## The trustees

Jonathan McAlpin  
Louise Tiffney (Treasurer)  
Christopher Perry  
Sian McKinty  
Jamie Bill  
Caroline Matchett  
Apolonia Dubekile Mbondiya  
John Veitch (Resigned 5 July 2022)  
Jo McGinley (Appointed 6 June 2023)  
Margaret O'Kane (Appointed 6 June 2023)  
Kathryn Martin (Chair)

**Company secretary** Christopher Perry

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank Limited  
Arches Retail Park  
Belfast  
BT5 4AF

# **Orchardville Society Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2023**

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##### **Structure, governance and management**

The Orchardville Society was incorporated by guarantee on 13 February 2007. It has no share capital and is registered with the Charity Commission for Northern Ireland and is recognised as a charity by HM Revenue and Customs for taxation purposes. The guarantee of each member is limited to £1. The governing document is the Memorandum and Articles of Association (as adopted 14 August 2006).

##### ***Our Vision***

A society where equal opportunities are enjoyed by all.

##### ***Our Mission***

Supporting people with learning disability or autism to live, learn and work.

##### ***Organisational Structure***

The Orchardville Society is governed by trustees who are also directors for company law purposes. There must be at least eight directors at any time but there is no maximum number stipulated. One-third of the directors retire from office each year. This is done on a rotational basis, but each director is eligible for re-election for a further three years. No director shall serve for more than four consecutive three year terms.

The Chair and officers are appointed by the directors from among their number.

The Board met 5 times during the year.

The ARC committee met 6 times during the year.

The Governance Committee met 0 times during the year as governance matters were brought into the main Board meetings during this particularly challenging year as the charity transitioned into a new operating environment following the loss of ESF funding.

##### ***Management and staffing***

Orchardville's Chief Executive is Mrs. Joan McGinn who has the responsibility for leading and developing the strategies and services of Orchardville within parameters set by the Board of Directors.

The Chief Executive was supported during 2022/2023 by a Senior Leadership Team comprising of Mrs. Lydia Lynas, Head of Community Provision; Mrs. Kirsty Spencer & Mr. Michael Walker, Heads of Employment & Progression, Mrs. Anne Marie McCartney, Director of Finance and IT, Mrs. Brenda McCracken, Director of Operations, Lesley Moreland, HR /Business Improvement and Mr. Paris McDonagh, Head of Catering (commenced 27<sup>th</sup> June 2022).

# **Orchardville Society Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

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#### **Structure, governance and management *(continued)***

##### ***Valuing Volunteers***

Orchardville acknowledge the contribution made by volunteers during the year to help achieve the charity's objectives.

The contribution from volunteers has been invaluable in supporting Orchardville to achieve its mission and vision. The volunteer Coordinator supports existing volunteers and to recruit train and support new volunteers across all Orchardville service and activities.

##### ***Disabled Employees***

The group gives full consideration to applications for employment from disabled persons where the candidate's particular aptitudes and abilities are consistent with adequately meeting the requirements of the job. Opportunities are available to disabled employees for training, career development and promotion.

##### ***Employee Involvement***

Staff teams met regularly using online platforms and in person. The Senior Leadership Team (SLT) met frequently to ensure strong leadership and planning. The SLT met in person 8 times in the year.

##### ***Public Benefit***

Orchardville provides direct public benefit through the development and delivery of a range of specialist services to over 600 people with learning disability and / or autism throughout many parts of Northern Ireland. The directors confirm that they have had regard to the Charity Commission for Northern Ireland's guidance on public benefit on reporting on the charity's achievements and performance on page 5.

##### **Objectives and activities**

Orchardville delivers a range of services, projects, and opportunities to people with learning disability or autism to support them to reach their full potential and to be included in society. The principal objectives for which Orchardville Society is established is to relieve and advance the education of people with learning disabilities; to further the integration of people with learning disability into society; provide training, education, employment, leisure and recreation for people with learning disability and to increase public knowledge of the problems faced by people with learning disability.

##### **Coronavirus-Covid-19**

The impact of Covid-19 could still be felt throughout 2022/23 and we continued to follow public health advice.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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##### Objectives and activities *(continued)*

##### ***Achievements and Performance***

2022/23 saw Year 2 of the current 3-Year strategy being delivered with progress monitored against the Balanced Score Card.

This year was an extremely challenging one for Orchardville which resulted in a loss of £354,873 in our employment and skills and supported training activities. The challenges along with the corrective action taken are described in the following paragraphs. While navigating these challenges Orchardville continued to deliver the same level of service excellence to our participants.

##### ***Employment and Skills***

Ignite3, Orchardville's specialist employment programme, funded by NI European Social Fund Programme 2014-2020, Department for Economy, Department for Communities, BHSCT, SEHSCT & WHSCT, is focused on individuals with learning disability or autism who require specialist employment and training support to achieve and sustain employment and to support inclusion in society.

The European Social Fund came to an end on 31<sup>st</sup> March 2023. During the year, as this deadline approached, there was a growing level of uncertainty surrounding the continuation of the Employment and Skills programmes as the details of the successor fund from the UK government were not made available until January 2023. Orchardville joined a consortium with 6 disability charity partners to make a joint application to the UK Shared Prosperity Fund (UKSPF). This consortium was led by Action Mental Health and the application was made in the name of UK SkillSET. The application was successful and the sum applied for was awarded in full. The fund's period is 2 years and allows Orchardville's employment programme to continue until 31<sup>st</sup> March 2025.

In 2022/23

- 238 participants positively engaged with Ignite3
- Project participants secured 27 paid jobs, (with around 75% sustaining their employment for 6 months or more)
- Participants achieved 255 accredited and non-accredited qualifications
- Positive engagement with 129 employers across a range of sectors and industries to provide work experience and paid employment opportunities for participants.

Orchardville's employment team also supports people in employment (or at risk of losing their employment through Workable NI, funded by the Department for the Communities. Orchardville is one of 6 specialist disability organisations who together form the Supported Employment Solutions consortium, to deliver Workable NI. During the year Orchardville supported 33 participants on the programme and supported employers through the provision of disability awareness training and advise on reasonable adjustments.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Objectives and activities *(continued)*

##### ***Community Provision & Transitions***

Community Inclusion projects provide a range of services and support to people with learning disability or autism in several locations including Belfast, North Down, Lisburn funded by the BHSCT & SEHSCT. The projects encourage the development of new skills, friendships and independence leading to progression towards independence and employment goals. A monthly timetable of activities is developed which includes partnering with local organisations to take part in wellbeing, creative and sporting activities as well as volunteering opportunities which encourage social participation in the community. During 2022/23 a total of 332 participants engaged in community projects including 129 participants engaged with community inclusion programmes in Belfast (TAP2 ,Engage, Employability Solutions & CLASP) and 130 engaged with the SEHCT programme which includes Next Steps, Men's Shed and Orchardville Grows, a horticulture/gardening project. It also includes SDS Managed Budgets for participants from SEHSCT and 73 young people who registered on the Transitions project funded by BBC Children in Need. A new training programme was funded by ARCS to educate participants about scams and how to stay safe in the community, during the year 70 participants completed the training.

##### **Social Clubs**

Social Clubs continued in Belfast during 2022/23 with funding from BHSCT with one club meeting each week at head office or access facilities in the community. In addition a new project funded by the Department of Health was established to offer respite opportunities to families through the creation of social groups for young people and adults with learning disability in the SET. During the first year 4500 hours of support were offered and 70+ parents/carers benefited from the project. Orchardville Disability Football Club (DFC) was reformed and took part in the Disability Football league and through a legacy donation a group of men met once per month on a Friday night to do activities in the community.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Objectives and activities *(continued)*

##### ***Supported Training***

Supported training continues to be provided throughout Orchardville's services and social enterprises with experienced community support workers and vocational mentors supporting participants to progress and achieve agreed goals.

The social enterprise café estate, which was the growth element of activity in the last 2 years experienced a very challenging year in 2022.23, with losses of £274k sustained across 6 cafes. These losses were driven by higher operating costs, inflationary pressures as a result of the cost of living crises, and lower than forecast sales income due to squeezed disposable incomes.

The financial performance of the café estate was monitored very closely by senior management, forensically reviewed by the Audit & Risk (ARC) committee at each meeting and by the Board of Directors. Corrective action was taken quickly by streamlining the café estate and restructuring the organization in order to cease the loss making activity. The resulting outcome of these actions was the closure of 3 cafes in the year. During this period of change our participants continued to be supported to develop both employability and soft skills.

The core elements of Orchardville's business remained strong and stable throughout the financial year but there were challenges relating to the social enterprise activities. The Trustees took action during the year to mitigate the most significant risks associated with the social enterprise activities and have been proactive in planning steps for further mitigation to be progressed in the forthcoming year.

##### ***Organisational***

During the year the Board of directors kept under review the strategic risks (including governance risks) and operational risks (including financial, compliance, people and technological risks) to which the charity may be exposed.

Orchardville purchases professional indemnity insurance on behalf of its directors and officers as well as legal expenses insurance to cover any potential employment disputes and awards.

##### ***Risk Management***

The Management Committee has considered the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to streamlining of the cafe estate and restructuring the organisation to cease loss-making activity and best support future development and financial sustainability.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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#### Achievements and performance *(continued)*

##### Financial review

For year ended 31st March 2023 our income increased by 5.1% to £2,475,497 compared with £2,356,303 year ended 31st March 2022.

Our main funding streams for 2022/23 are from the European Social Fund, Department for the Economy, Department for Communities, Department of Health, Department of Finance, Belfast Health and Social Care Trust, South Eastern Health and Social Care Trust, Western Health and Social Care Trust, Children in Need and social enterprise activities.

##### **Designated Funds**

Designated funds are those unrestricted reserves that have been allocated for a particular purpose by the directors.

The Fixed Asset reserve is equivalent to the net book value of Orchardville's assets which the Board expects to retain less assets purchased using restricted funds, namely, the National Lottery Community Fund funded 'Connect' project.

##### **Restricted Funds**

Restricted funds are subject to specific trusts, ordinarily stipulated by the donor. The total of restricted funds carried forward at the balance sheet date amounts to £71,159.

Project Ignite, which commenced April 2018, is a 4-year vocational and employability programme funded under the Northern Ireland ESF Programme. With budgeted allowable expenditure of circa £850k, it is, by far, Orchardville's largest project. The total funding is received from ESF (40%), Department for the Economy (25%) with match funding from the Department for Communities, Belfast Health and Social Care Trust, South Eastern Health & Social Care Trust and Western Health & Social Care Trust.

# Orchardville Society Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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#### Financial review *(continued)*

##### **Reserves Policy**

Free reserves comprise the total reserves available to the charity, less those reserves whose uses are restricted or else designated for specific purposes.

Orchardville's reserves policy has been reviewed by the Audit and Risk Committee and agreed by the Board in November 2021 that free reserves be maintained:

- to provide an appropriate level of working capital;
- to fund shortfalls in income, when income does not reach expected levels; and
- to fund unexpected expenditure when unplanned events occur.

To strengthen our overall position, the reserves policy supports 4 key areas:- Projected fund

- Designated Funds
- Infrastructure Funds
- Research\Development Fund

Priority is given to the Projected Fund to sustain and support 3 months working capital requirements and to the Designated fund to meet redundancy liabilities in the event of funding not being replaced and to address HR and staff priorities and issues. Funds remaining after the priority funds will support the Infrastructure and Research & Development Funds

In the event of reserves dipping below agreed level, we will aim to restore reserves over 4 years by

- Increased fundraising
- Increasing earned income
- Reducing expenditure

Free reserves at 31 March 2023, excluding fixed assets and restricted reserves, amounted to £440,141.

##### **Investment Policy**

The Board of Directors reviewed the investment policy during the year to ensure that the overall investment objective which is to produce the best financial return with an acceptable level of risk is met.

The investment objectives that were set are:-

- The overall investment objective is to produce best financial return with an acceptable level of risk.
- Investments are generally for the long term and trustees will ensure that their ability to meet future planned expenditure is not compromised by over-investment.

# **Orchardville Society Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

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#### **Trustees' responsibilities statement**

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

Company law requires the 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 incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

# Orchardville Society Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28<sup>th</sup> November 2023 and signed on behalf of the board of trustees by:



Kathryn Martin  
Trustee



Louise Tiffney  
Trustee

**Orchardville Society Limited**

Northern Ireland - Charity number 102003

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# Annual return

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# **Orchardville Society Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Orchardville Society Limited**

**Year ended 31 March 2023**

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#### **Opinion**

We have audited the financial statements of Orchardville Society Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 charity's affairs as at 31 March 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;
- 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 charity 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of a similar size and nature, the charity uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of their organisation's financial statements.

#### **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 charity'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.

# **Orchardville Society Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Orchardville Society Limited**

*(continued)*

**Year ended 31 March 2023**

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#### **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. 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 charity 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 directors' report and from the requirement to prepare a strategic report.
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# **Orchardville Society Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Orchardville Society Limited** *(continued)*

**Year ended 31 March 2023**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity 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:

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

# Orchardville Society Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Orchardville Society Limited

*(continued)*

**Year ended 31 March 2023**

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#### **Auditor's responsibilities for the audit of the financial statements**

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether management 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 among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), 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 frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

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 for their ability to operate or to avoid a material penalty.

# **Orchardville Society Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Orchardville Society Limited** *(continued)*

**Year ended 31 March 2023**

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## Orchardville Society Limited

Company Limited by Guarantee

### Independent Auditor's Report to the Members of Orchardville Society Limited *(continued)*

Year ended 31 March 2023

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

28<sup>th</sup> November 2023