

# 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

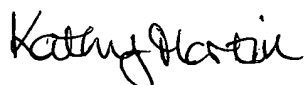
### Statement of Financial Position

31 March 2025

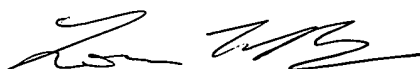
	Note	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	17	1,810	–
Tangible fixed assets	18	<u>73,253</u>	<u>65,628</u>
		75,063	65,628
<b>Current assets</b>			
Stocks	19	6,200	6,418
Debtors	20	148,065	116,744
Cash at bank and in hand		<u>589,706</u>	<u>471,928</u>
		743,971	595,090
<b>Creditors: 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	<u>144,270</u>	<u>(60,535)</u>
<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	<u>(26,492)</u>	<u>(5,112)</u>
<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>	<u>589,706</u>	<u>471,928</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 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

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	<u>7,757</u>	<u>8,216</u>
	<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.