

BRUNSWICK ORGANIC NURSERIES LTD

England & Wales · Charity number 1010178

Details

Other names	BRUNSWICK ORGANIC NURSERY AND CRAFT WORKSHOP
Status	Registered
Legal form	Charitable company
Company number	02667067
Registered	1992-03-30
Register	View on the Charity Commission register

Contact

Address	Brunswick Organic Nursery Appleton Road Bishophthorpe York YO23 2RF
Phone	01904701869
Email	admin@brunswickyork.org.uk
Website	www.brunswickyork.org.uk

Activities

Objects: THE RELIEF OF PERSONS WITH PHYSICAL, MENTAL OR SOCIAL HANDICAP OR DISABILITY AND THE EDUCATION OF THE PUBLIC IN MATTERS RLATING TO SUCH HANDICAP OR DISABILITY, ORGANIC HUSBANDRY AND CRAFTS.

Activities: Brunswick offers purposeful work and training to people with learning difficulties. They have the chance to work in horticulture, cooking and crafts, and are supported to produce goods which are sold on site.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability
- **Who:** People With Disabilities

Geography

- City Of York
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£984,123	£1,001,385	£433,598	41
2024-03-31	£864,552	£915,601	£450,860	37
2023-03-31	£823,782	£860,563	£501,909	43
2022-03-31	£857,243	£808,857	£538,690	39
2021-03-31	£856,426	£782,629	£490,304	40

Trustees

Name	Role	Appointed
Andrew Mark Stevenson		2022-09-27
Charlotte Mary Inch		2026-04-30
Colin Brown		2024-04-02
Deborah Pendle		2024-08-07
Frederick Anthony Woodhead		2018-11-12
Sally Elizabeth Light		2023-11-07
Simon Antony Usher		2019-01-21

BRUNSWICK ORGANIC NURSERIES LTD

England & Wales - Charity number 1010178

Accounts

BRUNSWICK ORGANIC NURSERIES LIMITED

**REPORT OF THE BOARD OF TRUSTEES
AND ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2025**

Company registration number 2667067
Registered charity number 1010178

BRUNSWICK ORGANIC NURSERIES LIMITED

I N D E X	P A G E
REPORT OF THE BOARD OF TRUSTEES	1 - 7
INDEPENDENT EXAMINER'S REPORT	8
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES	9
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES – Prior year	10
CONSOLIDATED BALANCE SHEET	11
BALANCE SHEET	12
CONSOLIDATED AND CHARITY ONLY CASH FLOW STATEMENTS	13
NOTES TO THE ACCOUNTS	14 - 26

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Registered name of the Charity is: 'Brunswick Organic Nurseries Ltd '

Also known as: 'Brunswick Organic Nursery and Craft Workshop', 'Brunswick' or 'BON'

The Board of Trustees presents its report and the consolidated financial statements for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

OBJECTIVES AND ACTIVITIES

About us

Brunswick Organic Nursery has been providing skills training and rewarding experience of work-based opportunities for adults with learning disabilities since 1992. Our mission statement sets out our purpose as 'To enable people with learning disabilities to enrich their lives through work, developing relationships and building communities'.

Our service users are known as "workers", a term they chose to use many years ago, and are referred to as such in this report. Approximately 60 workers attend Brunswick each week. We operate from two sites both based in Bishopthorpe, York. Our workers take part in a range of work areas including gardening, growing plants in our nursery, growing organic fruit and vegetables, cooking, crafts, woodwork and office-based groups that support our community with newsletters and events for all to enjoy.

Currently, many people with learning disabilities are excluded from a range of opportunities and experiences in society. This includes purposeful activity and work which can offer so many benefits including the development of skills, confidence and independence. Our commitment to inclusion and equality is visible in many elements of our approach, work and interactions. This offers an alternative model and experience to others who may often have seen or considered people with learning disabilities as being dependent in any relationship.

We also operate a Community Interest Company (CIC) which is a wholly-owned subsidiary of Brunswick. Currently our shop is operated through the CIC. The purpose of the CIC is to raise funds that are gifted to Brunswick and to also be a key outlet for the goods that our work areas make or grow. The work of our workers, supported by volunteers and staff, is integral to the sales made by the shop.

Public benefit

Brunswick's objective is to support and enable adults with learning disabilities. This benefits them, their families and the wider community. The planning, provision and oversight of our work has been given due consideration to the guidance relating to public benefit published by the Charity Commission.

Our aims and objectives

Our Memorandum and Articles of Association state that the objects for which the company is established are 'The relief of persons with physical, mental or social handicap or disability and the education of the public in matters relating to such handicap or disability, organic husbandry and crafts'.

Currently Brunswick provides a variety of productive opportunities to its workers. This productive work directly confronts the exclusion of people with learning difficulties from purposeful activity and work. It also allows people with learning difficulties to gain skills, confidence, and independence.

Brunswick seeks to exemplify that people with learning difficulties can be producers and contributors to our society. It offers wider society opportunities to meet people with learning difficulties outside of a dependent relationship, opportunities usually denied to many in the community.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

CHAIR'S REPORT 2025

On behalf of the Trustees I would like to thank the management team, the staff team and the many volunteers for their hard work and commitment in providing such wonderful support to our workers at Brunswick. I would also like to thank the Brunswick Shop team for their continued support in selling such a wide variety of excellent produce, woodwork, crafts and other gifts produced by our Workers contributing to Brunswick's income. It is pleasing to report that the Brunswick community remains as strong as ever and continues to provide a great place to work.

ACHIEVEMENTS AND PERFORMANCE

Finance focus

We continue to face significant challenges as a consequence of the prevailing economic climate. The period of sustained high inflation has seen significant increases in costs and particularly those relating to staff salaries. Income from our major clients has not matched these increases. We continue to follow the Real Living Wage (RLW) which increased by over 9%. This increase when compared to an initial 3.5% uplift in our fees by City of York (CYC), our main source of local authority funding, was deeply concerning. North Yorkshire County Council (NYCC), our other major client, uplifted our fee by 8%. After appeal, CYC awarded a more significant uplift of 7.5% which has helped reduce the widening gap between income and costs, but nevertheless, a gap remains.

We have previously reported that Brunswick will face a difficult financial situation for several years. Following the deficit made in the previous year and given the ongoing financial pressures, a tight control of costs and expenditure has been necessary. As 2023/24 drew to a close, we knew that we had no choice but to seek savings in payroll costs through an organisation-wide staff consultation to make changes to terms and conditions of employment. This was done with heavy hearts but it was clear that it was no longer avoidable. The management team and Board sought to protect all jobs, the Real Living Wage (RLW) as our baseline salary and pension contributions. Changes were made to other terms - primarily to rest breaks, the length of the working day and sick leave entitlement. The staff consultation was an extensive and challenging exercise in both finance and HR terms. I would like to thank the management team and all staff for their engagement, professionalism and commitment throughout this difficult process.

Alongside this work to reduce costs, the management team worked hard to evidence to local authorities the quality of the service we provide, and to successfully challenge uplift decisions to our contracts. We have also liaised closely with local authorities in response to proposed changes to funding for individual workers which often arose without warning for the individual, family or service providers such as Brunswick.

Looking forward, inflationary pressures are starting to ease however our two main local authorities continue to face funding issues which may impact our own future. We are also acutely aware of the pending increase in Employer National Insurance contributions from April 2025. We will continue to keep a sharp focus on Brunswick's finances.

We continue to develop the long-term strategy for Brunswick and to this end an inclusive project to review our values and aims has been carried out. This is already starting to influence our key priorities and will form part of an ongoing project to update our website. An important part of our strategy is to diversify our income generation. To support this priority, it has been agreed to expand our staff team to include both fundraising and communications expertise.

Challenges and improvements in site and facilities

Throughout 2024/25, we continued to use temporary toilets on site and knew that this would continue into 2025/26. After a setback with a pro bono offer of help for engineering design, the management team employed a company of civil engineers to review our options and prepare designs for a connection to mains drainage for sewage. By the end of the 2024/25 financial year, surveys had been completed and designs were drawn up. Although this project has taken longer than expected, the prospect of mains connection has progressed and this continues into 2025/26. At almost £15,000 for the year, the financial impact of having to use temporary toilets has been significant and we are naturally keen to get the works completed as soon as possible.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE – continued

The Brunswick team continues to make positive changes and repairs to our site and facilities to support the experience of everyone at Brunswick. In January 2025, the long-awaited kitchen renovations were completed. New flooring, hygiene wall cladding, stainless steel units, and new appliances (a new cooker and dishwasher) have made a positive difference for the groups who use this space. Prior to this work, some substantial electrical work had to be completed to enable the new induction cooker to be installed. The kitchen renovation was in part funded by donations, and we are very grateful to everyone who helped enable this to happen.

In July, the roof of the kitchen and one-to-one workspace needed to be replaced. Whilst not entirely unexpected given its age, it was a repair which we had not planned for this financial year but was unavoidable. The cost of this repair was just under £14,000.

In 2024/25, we also continued to work closely with the Church Commissioners on repairs needed at the walled garden which is leased from Bishopthorpe Palace, and in particular, to the garden walls. An application to Historic England to give the walled garden listed status amplified this and by the end of the year, plans were well underway to be submitted for planning permission.

Service development and staffing

This year saw several positive changes in the opportunities offered to Workers in our timetable. A new Estates Group started in November 2024. This group helps to take care of the Brunswick site and keep it looking good for all to use and enjoy. The group has made an immediate positive impact and continues to do so. In January 2025, Community & Events Groups moved out of the downstairs office space and into a new space which was previously used by Crafts. This move has given a space for the groups which is subject to much less interruption and the feedback has been really positive for them. In September 2025, an additional group started up in Community and Events, and this has also worked well. The addition of these two new groups has extended the number of timetable spaces we can offer to current and prospective Workers.

The management team continue to put focus on the quality of our service. This has included the continuing work on actions from our Being Brunswick project, beginning work on an overhaul of our support plans and continuing to upskill keyworkers through in-house training sessions. Brunswick continues to receive extremely positive feedback on the support we provide to our workers, and the management team and Board are proud of the skill, commitment and care demonstrated by all in the delivery of our service.

In 2024/25, we also saw some significant changes to our staffing team. Judy Gray, our Operations Manager, made the decision to retire from this role although remain as a member of staff in a different capacity. We recruited for the Operations Manager role alongside a new role of HR Officer and successfully appointed to both these posts. In year, we also recruited new staff for Community and Events, Woodwork, Plant Production and Relief Cover Staff for Garden Services. The management team were delighted to be able to make such excellent appointments at the end of our robust recruitment processes.

Community

We see Brunswick as being an important part of the wider community and to this end I am pleased to report that our shop has had an impressive make-over which has led to increased footfall and sales. Particularly pleasing is seeing so many products on sale that have been grown, made or inspired by our workers.

We have seen fundraising events return to site this year after a 5 year break following the pandemic. This proved to be a great success raising significant funds and providing a platform to showcase everyone's hard work at Brunswick, the products made by workers and the shop.

The Board started the year with four trustees and we have successfully recruited two new trustees during the year. This has enabled us to fill the various trustee roles and to re-establish the subcommittee structure we use to support the Board. We continue to actively recruit new trustees as we seek to increase numbers to our target of nine trustees.

Overall 2024/25 saw the anticipated continuation of great financial challenge and uncertainty that so much of the social care and charitable sector has seen. This has been navigated with great thought and care, acceptance in facing difficult decisions and the focus being, as ever, on protecting Brunswick and all who work within it as fully as possible. We are proud of the work achieved by all in the Brunswick team and look forward to the year ahead.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brunswick Organic Nurseries Ltd is registered as a charitable company limited by guarantee.

Governance: The oversight of the charity and group is the responsibility of the trustees, who are all elected under the terms of Articles of Association. Our trustees play a vital role in setting the strategic direction of the Charity, and in supporting the management team. The trustees accept responsibility for the charity by ensuring that the charity is solvent, well run and acts within the Charity's stated objectives. The Board will review urgent items, decide on matters going forward and will delegate operational issues to management as needed.

The Board meets routinely 6 to 8 times a year. A number of sub committees have been formed to deal with specific topics, and these meet separately. They report back to the Board and can make recommendations for final decisions.

The Charity has a Conflict-of-Interest policy, and conflicts of interest are requested to be declared at every Board meeting.

Safeguarding is on the agenda at every Board meeting and the management team are required to include it in their reports to the Board. Our safeguarding policy is reviewed annually. All staff and volunteers are DBS checked and safeguarding training is mandatory for all staff.

An annual general meeting (AGM) takes place no more than 15 months after the previous one at which trustees are elected to posts.

Management and structure: The trustees delegate the day-to-day management of Brunswick to the Co-Directors who are supported and informed by the wider Brunswick team. Our current management structure includes posts responsible for site and facilities, volunteers, operations, and service delivery. In addition, each work area e.g. crafts, plant production, has an Area Leader who leads the development of these areas as well as supporting staff based in these areas.

In addition to these posts which cover our operational and strategic needs, we have a contract with Citation to provide HR and health and safety services including legal advice. This supports the management team and trustees with specialist and up to date advice to help the organisation meet the complexities of employment and health and safety legislation.

FINANCIAL REVIEW

Treasurer's financial report

Overall Brunswick and the CIC had a consolidated net deficit of £17,262 for 2024/25 which is similar to the net deficit for 2023/24 (£16,049) before taking into account the VAT provision of £35,000. This deficit can be broken down as £10,097 for Brunswick and the CIC made a loss of £7,165. In terms of budget, Brunswick has performed well. The deficit reflects some restricted grant expenditure with the respective grant income already having been accounted for in previous years. Grant expenditure aside, it is also reassuring to note that if the emergency spending on temporary toilets was not needed, Brunswick would have retained a small operating profit.

Total income for 2024/25 was £984,123 representing a 13.8% increase compared to the previous year (£864,552). The biggest increases in income were from City of York Council (CYC) daycare income and in Shop turnover. CYC income increased to £496,699 up from £418,066 due to the increase in rates offered midway through the year and an increase in the number of workers. Grant income and donations were disappointing in what is proving to be a very competitive market, and with our own staffing resources being limited. This has been identified as an area for future growth as we are investing to strengthen our expertise in fund raising and communications.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW - continued

We are very grateful to those who have supported us with donations and grants during the period.

Total expenditure in 2024/25 (£1,001,385) was 9.4% higher than in the previous year (£915,601) due to the increases in staff costs, costs of sales for the shop and premises costs. We continue to stand the costs of temporary toilets (almost £15,000 for the year) along with the costs associated with procuring a permanent sewage connection for the site. We have also been successful this year in recruiting staff to fill the vacancies at the end of the previous period.

Shop turnover increased to £264,254 from £224,890. Shop sales increased by 18% however, the rise in costs exceeded this increase. The shop increased sales of products and produce from Brunswick activities (£52,110) and continues to make an important contribution to Brunswick both financially and in terms of opportunities for workers.

Overall 2024/25 represented another solid financial performance for Brunswick despite the extremely difficult operating environment where costs continue to increase in all areas. It has been pleasing that CYC have carried out a mid-year review and uplift of our contract rates. Looking forward, inflationary pressures are starting to ease, however, we remain mindful of the difficult funding issues our two main clients continue to face. The Board is implementing a plan to diversify our income generation. In the short term this will involve a modest investment however we should begin to see the benefits over the next 2-3 years. It is also pleasing to see the turnover of the shop increasing and we remain confident of the increasing contribution that this will bring to Brunswick. A key investment for Brunswick is to replace our failed septic tank with a new, permanent sewage connection. Until this is installed we will continue to bear the costs associated with temporary toilet facilities. We anticipate that the connection will be installed during 2025/26.

Reserves policy

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. The aim is to have free reserves which equate to approximately three months of unrestricted expenditure, which at current levels of expenditure amounts to £230,000 for BON and CIC combined. At this level the working capital needs of the charity would be met in the event of a significant drop in funds.

Working Capital Reserve: We report the level of free reserves every quarter to the Board of Trustees as part of our finance report. This report will set out whether our free reserves at the end of the quarter are sufficient to cover three months of unrestricted expenditure. If the level of free reserves falls below three months of unrestricted expenditure and is forecast to remain below this level for the next financial quarter, the Board will take appropriate action to address this.

Adversity Reserve: This reserve would be used for significant, unexpected expenditure which was not included in the budget. The spending of the reserve would require the authorisation of the director and the Board / Chair. Under £2,500 expenditure would require authorisation by the Directors and the Chair, over £2,500 authorisation would be required by the board.

At 31 March 2025 the amount held in free reserve was **£287,420** (2024: £297,588). We are maintaining the level of 2023/24 of £230,000 as the Working Capital Reserve and £20,000 for the Adversity Reserve. We anticipate essential expenditure during 2025/26 to provide mains drainage connection for the site. We have reviewed our plans for people, operations and strategic development and have decided to designate funds to the following reserves:

- £32,420.00 for our **drainage project:** To replace our septic tank with connection to mains drainage for sewage.
- £5,000 for **strategic development:** To progress the strategic planning and implementation across the organisation.

The reserves policy will be reviewed once a year as part of the budget process.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Future Plans

We aim to:

- Continue providing the best possible service for our workers.
- Continue building our relationships and connections with our local communities for the benefit of our workers and the Charity.
- Continue to promote greater inclusion of people with learning disabilities and support positive social change for all.
- In 2025/26, we will achieve a connection for mains drainage to replace our septic tank system. This will be a significant investment for the Charity.
- In 2025/26, we will continue our programme of investment into several site-based projects to improve facilities for workers, staff and volunteers. This includes works to our horticultural & woodworking facilities, shop and walled garden. With the connection to mains drainage we expect these be to multiyear projects that aim to be completed by 2027/2028.
- In 2026/27, we will initiate processes for our strategic plan development.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Brunswick Organic Nurseries Limited Also known as "Brunswick Organic Nursery and Craft Workshop" "Brunswick" and "BON"	
Charity registration number	1010178	
Company registration number	2667067	
Registered office	Appleton Road Bishopthorpe York YO23 2RF	
Board of trustee	Andrew Mark Stevenson Sally Light Colin Brown Deborah Pendle Frederick Woodhead Simon Usher	Chair (Appointed 2 Apr 2024) Acting Treasurer from 14 May 2024 (Appointed 7 Aug 2024)
Key management personnel	Michael Tansley Thomas Lauren Webb	Co-Director Co-Director
Advisors		
Independent examiner	F Howard BFP FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA	
Bankers	The Co-operative Bank 41 Vicar Lane Leeds LS1 1HJ	

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Brunswick Organic Nurseries Limited for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company 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 Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees and signed on its behalf by:

Andrew Mark Stevenson

.....
Andrew Mark Stevenson - Chair

19 December 2025

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
BRUNSWICK ORGANIC NURSERIES LIMITED**

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising Brunswick Organic Nurseries Limited ('the Company') and its subsidiary undertaking for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and the Charities Act 2011 ('the 2011 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both the Company and the Group are not required by company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company and its subsidiaries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Frances Howard

Frances Howard BFP FCA
Fortus Limited
Equinox House
Clifton Park Avenue
Shipton Road
York YO30 5PA

19 December 2025

BRUNSWICK ORGANIC NURSERIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income					
Donations and legacies	2	4,879	-	4,879	16,095
Charitable activities	3	655,845	1,000	656,845	568,071
Other trading activities:					
Trading by beneficiaries	2	52,110	-	52,110	49,243
Fundraising	2	1,106	-	1,106	662
Trading subsidiary	2	264,254	-	264,254	224,890
Other	2	1,559	-	1,559	2,227
Investment income	2	3,370	-	3,370	3,364
Total income		<u>983,123</u>	<u>1,000</u>	<u>984,123</u>	<u>864,552</u>
Expenditure					
Raising funds					
Trading subsidiary	4	240,938	-	240,938	203,156
Other	4	6,475	-	6,475	5,922
Charitable activities	4	737,422	16,550	753,972	706,523
Total expenditure		<u>984,835</u>	<u>16,550</u>	<u>1,001,385</u>	<u>915,601</u>
Net (deficit) / income for the year	5	(1,712)	(15,550)	(17,262)	(51,049)
Transfer between funds	12,13	(47)	47	-	-
Net movement in funds		(1,759)	(15,503)	(17,262)	(51,049)
Funds at 31 March 2024		<u>398,509</u>	<u>52,351</u>	<u>450,860</u>	<u>501,909</u>
Funds at 31 March 2025		<u><u>396,750</u></u>	<u><u>36,848</u></u>	<u><u>433,598</u></u>	<u><u>450,860</u></u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. The surplus for the year for Companies Act purposes comprises the net deficit for the year of £17,262 (2024: £51,049).

BRUNSWICK ORGANIC NURSERIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income				
Donations and legacies	2	16,045	50	16,095
Charitable activities	3	564,750	3,321	568,071
Other trading activities:				
Trading by beneficiaries	2	49,243	-	49,243
Fundraising	2	662	-	662
Trading subsidiary	2	224,890	-	224,890
Other	2	2,227	-	2,227
Investment income	2	3,364	-	3,364
Total income		<u>861,181</u>	<u>3,371</u>	<u>864,552</u>
Expenditure				
Raising funds				
Trading subsidiary	4	203,156	-	203,156
Other	4	5,922	-	5,922
Charitable activities	4	681,069	25,454	706,523
Total expenditure		<u>890,147</u>	<u>25,454</u>	<u>915,601</u>
Net (deficit) / income for the year	5	(28,966)	(22,083)	(51,049)
Transfer between funds	12,13	-	-	-
Net movement in funds		(28,966)	(22,083)	(51,049)
Funds at 31 March 2023		<u>427,475</u>	<u>74,434</u>	<u>501,909</u>
Funds at 31 March 2024		<u><u>398,509</u></u>	<u><u>52,351</u></u>	<u><u>450,860</u></u>

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	109,177	98,816
CURRENT ASSETS			
Stock		26,165	22,619
Debtors	10	78,670	69,190
Cash at bank and in hand		329,450	400,324
		434,285	492,133
CREDITORS: amounts falling due in less than one year	11	109,864	140,089
NET CURRENT ASSETS		324,421	352,044
TOTAL ASSETS LESS CURRENT LIABILITIES		433,598	450,860
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	301,378	303,767
Non-Charitable trading funds	12	(9,158)	(1,992)
Designated funds	12	104,530	96,734
Restricted funds	13	396,750	398,509
		36,848	52,351
TOTAL CHARITY FUNDS		433,598	450,860

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 19 December 2025 and signed on their behalf by:

Colin Brown

.....
Colin Brown – Acting treasurer

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2025

	Note £	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	104,530	96,734
Investment in subsidiary	6	1	1
CURRENT ASSETS			
Debtors	10	143,418	203,837
Cash at bank and in hand		274,792	279,607
		418,210	483,444
CREDITORS: amounts falling due in less than one year	11	79,985	127,327
NET CURRENT ASSETS		338,225	356,117
TOTAL ASSETS LESS CURRENT LIABILITIES		442,756	452,852
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	301,378	303,767
Designated	12	104,530	96,734
Restricted funds	13	405,908	400,501
		36,848	52,351
TOTAL CHARITY FUNDS		442,756	452,852

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 19 December 2025 and signed on their behalf by:

Colin Brown

.....

Colin Brown – Acting treasurer

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Cash flows from operating activities:					
Net cash provided by/(used in) operating activities	1	(47,789)	14,805	43,905	62,873
Cash flows from investing activities					
Dividends, interest and rents from investments		3,370	3,370	3,364	3,364
Purchase of property, plant and equipment		(26,455)	(22,990)	(19,879)	(18,995)
Proceeds on disposal of tangible fixed assets		-	-	2,083	2,083
Change in cash and cash equivalents in the year		(70,874)	(4,815)	29,473	49,325
Cash and cash equivalents at 1 April 2024		400,324	279,607	370,851	230,282
Cash and cash equivalents at 31 March 2025	2	329,450	274,792	400,324	279,607

NOTES TO THE CASH FLOW STATEMENT

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Net income for the year	(17,262)	(10,096)	(51,049)	(48,868)
Adjustments for:				
Depreciation charges	15,837	14,937	12,298	11,958
Loss/(profit) on disposal of fixed assets	257	257	(2,083)	(2,083)
Dividends, interest and rents from investments	(3,370)	(3,370)	(3,364)	(3,364)
Decrease/(increase) in stock	(3,546)	-	393	-
Decrease/(increase) in debtors	(9,480)	60,419	19,374	41,952
Increase/(decrease) in creditors	(30,225)	(47,342)	68,336	63,278
Net cash provided by/(used in) operating activities	(47,789)	14,805	43,905	62,873

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Cash in hand	329,450	274,792	400,324	279,607
	329,450	274,792	400,324	279,607

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparation

Brunswick Organic Nurseries Limited is a private limited company, has no share capital and is registered in England and Wales. In the event of the company being wound up or dissolved, funds remaining after all debts and liabilities are settled will be transferred to a similar institution with similar charitable objectives. The charity's registered office is as stated on the report of the board of trustees.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Brunswick Organic Nurseries Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling which is the functional currency of the charity.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Brunswick of York CIC on a line by line basis. A separate statement of financial activities, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Sales comprise the sales of organic fruit and vegetables and groceries, horticultural sundries, crafts and gardening services.
- Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

Income (continued)

- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

- Raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

Asset Category	Annual rate	
Buildings	4% - 10%	straight line
Vehicles	25%	straight line
Plant and equipment – Water recycling plant	10%	straight line
Plant and equipment – Other	15%	reducing balance
Plant and equipment – IT equipment	33%	straight line

Stock

Stock is valued at the lower of cost and net realisable value.

Pensions

The charitable company contributes to defined contribution pension schemes on behalf of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

2. INCOME OTHER THAN CHARITABLE ACTIVITIES

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
Donations and legacies	4,879	-	4,879	16,045	50	16,095
	<u>4,879</u>	<u>-</u>	<u>4,879</u>	<u>16,045</u>	<u>50</u>	<u>16,095</u>
Other trading activities						
Trading by beneficiaries	52,110	-	52,110	49,243	-	49,243
Fundraising	1,106	-	1,106	662	-	662
Trading subsidiary (note 6)	264,254	-	264,254	224,890	-	224,890
Other income	1,559	-	1,559	2,227	-	2,227
	<u>319,029</u>	<u>-</u>	<u>319,029</u>	<u>277,022</u>	<u>-</u>	<u>277,022</u>
Total other trading activities	<u>319,029</u>	<u>-</u>	<u>319,029</u>	<u>277,022</u>	<u>-</u>	<u>277,022</u>
Investment income						
Bank interest	3,370	-	3,370	3,364	-	3,364
	<u>3,370</u>	<u>-</u>	<u>3,370</u>	<u>3,364</u>	<u>-</u>	<u>3,364</u>
Total	<u>327,278</u>	<u>-</u>	<u>327,278</u>	<u>296,431</u>	<u>50</u>	<u>296,481</u>
					2025 £	2024 £
Other income comprises:						
Miscellaneous income					1,559	2,227
					<u>1,559</u>	<u>2,227</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

3. INCOME FROM CHARITABLE ACTIVITIES

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
Contracts						
City of York Council	496,699	-	496,699	418,066	-	418,066
North Yorkshire County Council	28,287	-	28,287	24,219	-	24,219
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	524,986	-	524,986	442,285	-	442,285
Other						
Grants	-	1,000	1,000	-	3,321	3,321
Direct payments	130,859	-	130,859	122,465	-	122,465
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>655,845</u>	<u>1,000</u>	<u>656,845</u>	<u>564,750</u>	<u>3,321</u>	<u>568,071</u>

4. TOTAL EXPENDITURE

	Raising funds £	Activities costs £	Total 2025 £	Total 2024 £
Staff costs and contract labour	5,925	568,756	574,681	524,726
Trainees	-	22,324	22,324	21,183
Training	-	3,845	3,845	1,735
Travel and volunteer expenses	-	9,463	9,463	11,699
Horticultural materials	-	9,949	9,949	12,432
Craft and cooking materials	-	7,610	7,610	7,406
Garden services	-	5,298	5,298	6,145
Premises costs	-	46,271	46,271	24,482
Office costs	-	19,908	19,908	21,437
Repairs and renewals	-	17,232	17,232	11,084
Depreciation	-	14,937	14,937	11,958
Independent examination and accountancy	-	21,365	21,365	21,523
Professional fees	-	6,569	6,569	2,845
Miscellaneous	-	188	188	257
Trading subsidiary (note 6)	240,938	-	240,938	203,156
Event costs	550	-	550	502
Advertising	-	-	-	114
Irrecoverable VAT	-	-	-	35,000
(Profit)/loss on disposal of fixed assets	-	257	257	(2,083)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure	<u>247,413</u>	<u>753,972</u>	<u>1,001,385</u>	<u>915,601</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

5. NET INCOME FOR THE YEAR

This is stated after charging/(crediting):	2025 £	2024 £
Accountant's independent examination	3,325	3,570
Accountant's tax advisory services	-	1,500
Depreciation (see note 9)	14,937	11,958
	<u> </u>	<u> </u>

6. TRADING SUBSIDIARY

The wholly owned trading subsidiary, Brunswick of York CIC (company number 07582220), which is incorporated in England and Wales, pays profits to the charity by gift aid. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the trading results is shown below:-

Summary profit and loss account	2025 £	2024 £
Turnover	264,420	225,357
Cost of sales	(161,951)	(133,373)
Staff costs and administration expenses	(109,634)	(94,165)
	<u> </u>	<u> </u>
Net (loss) profit	(7,165)	(2,181)
Amount gifted to the charity	-	-
	<u> </u>	<u> </u>
Retained in subsidiary	(7,165)	(2,181)
	<u> </u>	<u> </u>
The assets and liabilities of the subsidiary were:		
Fixed assets	4,647	2,082
Current assets	89,427	144,258
Creditors: amounts falling due within one year	(103,231)	(148,332)
	<u> </u>	<u> </u>
Total net assets	(9,157)	(1,992)
	<u> </u>	<u> </u>
Aggregate share capital and reserves	(9,157)	(1,992)
	<u> </u>	<u> </u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

7. STAFF COSTS

Consolidated staff costs during the year were as follows:	2025 £	2024 £
Wages and salaries	600,775	541,850
Employers National Insurance	30,210	27,316
Pension costs	26,471	23,680
	657,456	592,846

The average number of employees during the year was 41 (2024: 37) which on the basis of full-time equivalents is	29	20

No employee received emoluments of more than £60,000 per annum (2024: none).

The total paid to key management personnel during the year was £67,988 (2024: £73,259)

8. TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

Neither the board of trustees nor any persons connected with them received any remuneration. During the year no trustee (2024: none) was reimbursed for travel or subsistence costs (2024: none). The aggregated donations from trustees was £nil during the year (2024: £400).

Included in the staff costs of £598,573 is £nil (2024: £nil) of costs to family members of trustees working for the charity.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the preceding year.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

9. FIXED ASSETS: TANGIBLE ASSETS

Group

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2024	7,915	322,077	85,242	38,700	453,934
Additions	-	18,249	8,207	-	26,456
Disposals	-	-	(1,304)	-	(1,304)
	—	—	—	—	—
At 31 March 2025	7,915	340,326	92,145	38,700	479,086
	—	—	—	—	—
Depreciation					
At 1 April 2024	-	265,212	63,881	26,025	355,118
Charge for the year	-	5,089	6,524	4,225	15,838
Depreciation on disposals	-	-	(1,047)	-	(1,047)
	—	—	—	—	—
At 31 March 2025	-	270,301	69,358	30,250	369,909
	—	—	—	—	—
Net book value					
At 31 March 2025	7,915	70,025	22,787	8,450	109,177
	=====	=====	=====	=====	=====
At 31 March 2024	7,915	56,865	21,361	12,675	98,816
	=====	=====	=====	=====	=====

Charity

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2024	7,915	322,077	78,593	38,700	447,285
Additions	-	18,249	4,742	-	22,991
Disposals	-	-	(1,304)	-	(1,304)
	—	—	—	—	—
At 31 March 2025	7,915	340,326	82,031	38,700	468,972
	—	—	—	—	—
Depreciation					
At 1 April 2024	-	265,212	59,314	26,025	350,551
Charge for the year	-	5,089	5,624	4,225	14,938
Depreciation on disposals	-	-	(1,047)	-	(1,047)
	—	—	—	—	—
At 31 March 2025	-	270,301	63,891	30,250	364,442
	—	—	—	—	—
Net book value					
At 31 March 2025	7,915	70,025	18,140	8,450	104,530
	=====	=====	=====	=====	=====
At 31 March 2024	7,915	56,865	19,279	12,675	96,734
	=====	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

10. DEBTORS

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Trade debtors	58,942	58,942	56,966	56,966
Prepayments	15,655	7,051	8,691	7,768
Other debtors	4,073	4,073	3,533	3,533
Amount due from subsidiary company	-	73,352	-	135,570
	<u>78,670</u>	<u>143,418</u>	<u>69,190</u>	<u>203,837</u>

11. CREDITORS: AMOUNTS FALLING DUE IN LESS THAN ONE YEAR

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Trade creditors	39,964	16,578	24,040	14,527
VAT	4,074	791	9,516	8,356
Other creditors	38,074	37,844	87,514	86,839
Accruals	27,752	24,772	19,019	17,605
	<u>109,864</u>	<u>79,985</u>	<u>140,089</u>	<u>127,327</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

12. UNRESTRICTED FUNDS

	As at 1 April 2024 £	Income £	Expenditure £	Consolidation Adjustments £	Transfer £	As at 31 March 2025 £
Unrestricted funds						
General	303,767	718,869	(728,960)	30,482	(22,780)	301,378
Non-charitable trading funds	(1,992)	264,254	(240,938)	(30,482)	-	(9,158)
Designated – Fixed Asset	96,734	-	(14,937)	-	22,733	104,530
	<u>398,509</u>	<u>983,123</u>	<u>(984,835)</u>	<u>-</u>	<u>(47)</u>	<u>396,750</u>

----- 2023/24 -----

	As at 1 April 2023 £	Income £	Expenditure £	Consolidation Adjustments £	Transfer £	As at 31 March 2024 £
Unrestricted funds						
General	337,589	636,291	(675,033)	23,915	(18,995)	303,767
Non-charitable trading funds	189	224,890	(203,156)	(23,915)	-	(1,992)
Designated – Fixed Asset	89,697	-	(11,958)	-	18,995	96,734
	<u>427,475</u>	<u>861,181</u>	<u>(890,147)</u>	<u>-</u>	<u>-</u>	<u>398,509</u>

Unrestricted funds

Non-charitable trading funds are retained profits / losses held in Brunswick of York CIC.

The consolidation adjustments column represents the transactions between the Charity and Brunswick of York CIC removed when preparing consolidated group accounts.

Transfers between designated and unrestricted funds represent the transfer of unrestricted funds to be allocated to a designated fund.

Designated fixed asset funds includes all the charities fixed assets the transfers represent allocations of net book values (see note 9) from both restricted funds and unrestricted funds. Subsidiary assets remain in the Non-charitable trading fund.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

13. RESTRICTED FUNDS

	As at 1 April 2024 £	Income £	Expenditure £	Transfer £	As at 31 March 2025 £
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	11,061	-	-	-	11,061
Drainage Project (Onaway Trust)	10,050	-	(10,050)	-	-
Drainage Project (Bishopthorpe Ward)	-	1,000	-	-	1,000
Mess room	1,160	-	-	-	1,160
Bishopthorpe ward grant	2,540	-	(2,500)	(40)	-
Site signage	377	-	-	-	377
Walled garden improvements	13,383	-	(4,000)	-	9,383
Dehydration Project	4,000	-	-	-	4,000
Kitchen refurbishment	2,229	-	-	(2,229)	-
The Finnis Scott Foundation	960	-	-	-	960
Screwfix Foundation	2,750	-	-	-	2,750
Fund Seating Area	1,000	-	-	-	1,000
Wood Recycling Project	2,321	-	-	-	2,321
Woodchipper fund	-	-	-	2,316	2,316
	52,351	1,000	(16,550)	47	36,848

Restricted funds represent monies to be used for the following specific purposes:

Haxby Wigginton Lectern – Funding from Haxby & Wigginton Methodist Church for promotional signal.

Progression - Money to provide people with opportunities for progression to greater independence.

Drainage Project (Onaway Trust) – Funding to replace the existing septic tank-based drainage system on the BON main site with a connection to mains drainage.

Drainage Project (Bishopthorpe Ward) – Additional funding received for the drainage project

Mess room – Funding received to upgrade the mess room.

Bishopthorpe ward grant – Funding to provide garden services in, and for the benefit of, the Bishopthorpe Parish.

Site Signage – This grant is to fund the provision of a system of clear and accessible signage across the site to aid workers and visitors.

Walled Garden Improvements – Funding for non- recoverable landlord approved improvement works to the Walled Garden at Bishopthorpe Palace.

Dehydration Project – Funding from the Local Postcode Trust. This project focuses on improving a green space to establish a vehicle of ongoing learning through the cultivation of herbs and the dehydrating of them for use.

Kitchen Refurbishment – To refurbish our on-site kitchen facilities and update/replace equipment.

The Finnis Scott Foundation – The standing out project: to conserve and enhance the Horticultural, Wildlife, Arts and Crafts experience and opportunities for all those working on or visiting the site of the organic nursery through the regeneration of the Standing Out area and routeways to it on our site.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

13. RESTRICTED FUNDS – continued

Screwfix Foundation – To support with the repair and renewal of temporary and existing structures at our Walled Garden Site.

Fund Seating Area – The Co-operative Bank Customer Donation Fund. The £1,000 grant has allowed the charity to invest in a multi-functional communal space that can be used for by the entire community of Brunswick and those visiting the Brunswick of York Community Interest Shop.

Wood Recycling Project – To enable the Woodwork teams to set up a wood recycling, donation & collection scheme to turn the proceeds into items such as tools, crafts and environmental assets like bird boxes.

Woodchipper fund – This fund represents funds received in 2018/19 for the purchase of a woodchipper. The asset was sold in 2022 and the proceeds were reinvested in the fund. The transfer in the current year represents the proceeds of the sale less the purchase of equipment in the fixed asset fund.

	As at 1 April 2023 £	Income £	Expenditure £	Transfer £	As at 31 March 2024 £
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	11,061	-	-	-	11,061
Drainage Project	10,050	-	-	-	10,050
Mess room	1,160	-	-	-	1,160
Bishopthorpe ward grant	5,957	-	3,417	-	2,540
Site signage	1,138	-	761	-	377
Walled garden improvements	13,333	50	-	-	13,383
Accessibility Drainage transport	381	-	381	-	-
Dehydration Project	4,000	-	-	-	4,000
Kitchen refurbishment	2,229	-	-	-	2,229
Nature Helps (NCCT)	2,000	-	2,000	-	-
Paving project	6	-	6	-	-
Peter Sowerby Foundation	18,435	-	18,435	-	-
The Finnis Scott Foundation	960	-	-	-	960
Screwfix Foundation	2,750	-	-	-	2,750
Arnold Clark Community Fund	454	-	454	-	-
Fund Seating Area	-	1,000	-	-	1,000
Wood Recycling Project	-	2,321	-	-	2,321
	74,434	3,371	25,454	-	52,351

Accessibility Drainage fund (2024 only) – Money raised from the Interstellar Run fundraising campaign to be used towards improvements in accessibility, the drainage project and transport.

Nature Helps (2024 only) - Funding from the Norman Collinson Charitable Trust, towards the Nature Helps Project. This will run wildlife-themed events for Brunswick workers and our wider community during 2021-22. Our main aim is to benefit our workers' mental health and wellbeing, through experiencing the natural world.

Paving Project (2024 only) – Funding with donations from the Rotary Club to pave an outside area to create a covered meeting and social space.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

13. **RESTRICTED FUNDS – continued**

Peter Sowerby Foundation (2024 only) - This funding is to strengthen our approach to improving the lives of people with learning disabilities through developing it further into a recognised framework and embedding this framework within our staff team and across the whole organisation.

Arnold Clark Community Fund (2024 only) – Represents monies to be spent on site repairs.

14. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund balances at 31 March 2025 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	109,177	-	109,177
Current assets	397,437	36,848	434,285
Creditors: amounts falling due in less than one year	(109,864)	-	(109,864)
	=====	=====	=====
Total net assets	396,750	36,848	433,598
	=====	=====	=====
CHARITY			
Fixed assets	104,530	-	104,530
Investments	1	-	1
Current assets	381,362	36,848	418,210
Creditors: amounts falling due in less than one year	(79,985)	-	(79,985)
	=====	=====	=====
Total net assets	405,908	36,848	442,756
	=====	=====	=====
 Fund balances at 31 March 2024 are represented by:	 Unrestricted funds £	 Restricted funds £	 Total £
GROUP			
Fixed assets	98,816	-	98,816
Current assets	439,782	52,351	492,133
Creditors: amounts falling due in less than one year	(140,089)	-	(140,089)
	=====	=====	=====
Total net assets	398,509	52,351	450,860
	=====	=====	=====
CHARITY			
Fixed assets	96,734	-	96,734
Investments	1	-	1
Current assets	431,093	52,351	483,444
Creditors: amounts falling due in less than one year	(127,327)	-	(127,327)
	=====	=====	=====
Total net assets	400,501	52,351	452,852
	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2025

15. LEASE COMMITMENTS

The charity had the following total commitments under non-cancellable operating leases:

	Property	
	2025	2024
	£	£
Leases expiring in:		
One year	2,108	2,108
	<u> </u>	<u> </u>
	Equipment	
	2025	2024
	£	£
Leases expiring in:		
One year	898	898
Two – five years	1,795	2,693
	<u> </u>	<u> </u>

16. RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED

The gross income of the charity for the year was £750,516 and the result of the charity for the year was net deficit of £10,096.

BRUNSWICK ORGANIC NURSERIES LTD

England & Wales - Charity number 1010178

Accounts

BRUNSWICK ORGANIC NURSERIES LIMITED

**REPORT OF THE BOARD OF TRUSTEES
AND ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2024**

Company registration number 2667067
Registered charity number 1010178

BRUNSWICK ORGANIC NURSERIES LIMITED

INDEX	PAGE
REPORT OF THE BOARD OF TRUSTEES	1 - 10
INDEPENDENT EXAMINER'S REPORT	11
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES	12
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES – Prior year	13
CONSOLIDATED BALANCE SHEET	14
BALANCE SHEET	15
CONSOLIDATED AND CHARITY ONLY CASH FLOW STATEMENTS	16
NOTES TO THE ACCOUNTS	17 - 30

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Registered name of the Charity is: 'Brunswick Organic Nurseries Ltd '

Also known as: 'Brunswick Organic Nursery and Craft Workshop', 'Brunswick' or 'BON'

The Board of Trustees presents its report and the consolidated financial statements for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

OBJECTIVES AND ACTIVITIES

About us

Brunswick Organic Nursery has been providing skills training and rewarding experience of work-based opportunities for adults with learning disabilities since 1992. Our mission statement sets out our purpose as 'To enable people with learning disabilities to enrich their lives through work, developing relationships and building communities'.

Our service users are known as "workers", a term they chose to use many years ago, and are referred to as such in this report. Approximately 60 workers attend Brunswick each week. We operate from two sites both based in Bishopthorpe, York. Our workers take part in a range of work areas including gardening, growing plants in our nursery, growing organic fruit and vegetables, cooking, crafts, woodwork and office-based groups that support our community with newsletters and events for all to enjoy.

Currently, many people with learning disabilities are excluded from a range of opportunities and experiences in society. This includes purposeful activity and work which can offer so many benefits including the development of skills, confidence and independence. Our commitment to inclusion and equality is visible in many elements of our approach, work and interactions. This offers an alternative model and experience to others who may often have seen or considered people with learning disabilities as being dependent in any relationship.

We also operate a Community Interest Company (CIC) which is a wholly-owned subsidiary of Brunswick. Currently our shop is operated through the CIC. The purpose of the CIC is to raise funds that are gifted to Brunswick and to also be a key outlet for the goods that our work areas make or grow. The work of our workers, supported by volunteers and staff, is integral to the sales made by the shop.

Public benefit

Brunswick's objective is to support and enable adults with learning disabilities. This benefits them, their families and the wider community. The planning, provision and oversight of our work has been given due consideration to the guidance relating to public benefit published by the Charity Commission.

Our aims and objectives

Our Memorandum and Articles of Association state that the objects for which the company is established are 'The relief of persons with physical, mental or social handicap or disability and the education of the public in matters relating to such handicap or disability, organic husbandry and crafts'.

Currently Brunswick provides a variety of productive opportunities to its workers. This productive work directly confronts the exclusion of people with learning difficulties from purposeful activity and work. It also allows people with learning difficulties to gain skills, confidence, and independence.

Brunswick seeks to exemplify that people with learning difficulties can be producers and contributors to our society. It offers wider society opportunities to meet people with learning difficulties outside of a dependent relationship, opportunities usually denied to many in the community.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

CHAIR'S REPORT 2024

On behalf of the trustees I would like to thank the management team, the staff team and volunteers for their hard work in providing such wonderful support to our Workers at Brunswick. I would also like to thank the Brunswick shop team for their support in selling the wide variety of excellent produce, woodwork, crafts and other gifts produced by our Workers contributing to Brunswick's income. It is pleasing to report that the Brunswick community continues to thrive providing a great place to work.

As we recovered from the disruption caused to our activities by the Covid pandemic we have faced new significant challenges as a consequence of the prevailing economic climate. The period of significant inflation has seen large cost increases particularly in staff salaries which have not been matched by increased income. We are proud to follow the Real Living Wage (RLW) however, the uplift in our fees by the City of York Council (CYC) of 2.5% did not come close to balancing the 10% increase in RLW. CYC are by far our largest client and we are aware of the significant financial difficulties they face. The problem we face is the difficulty in sustaining and investing in our future as we see income reduce in real terms. Interestingly our other main client, North Yorkshire County Council (NYCC) felt able to commit to an uplift of 9.1%. Unfortunately, an appeal against the low increase offered by CYC was, perhaps not unexpectedly, unsuccessful.

This situation was reported in the last set of accounts, where it was stated that we would face a difficult financial situation for a number of years. The charity has strong reserves and the management team supported by the trustees have taken action across all areas to reduce costs and to minimise expenditure.

As in the previous year we have operated below capacity although we have seen some new referrals starting to filter through from CYC. This continues to frustrate our ability to increase revenue and as a consequence re-structuring of some of our worker groups has been necessary.

On a more upbeat note we continue to receive extremely positive feedback on the support we provide to our workers. In particular, the in-house survey of workers, parents and carers, completed during the year provided extremely useful and positive feedback influencing our forward planning.

A Strategy Day was held by the trustee and management team with staff and CIC representatives. It was good to remind ourselves of the many strengths and of the magic of Brunswick, and to brainstorm how we can continue to develop and secure our long-term future - an extremely useful and positive day. It is clear that our strategy must include diversifying our income streams to increase revenue and to reduce risk. This will be reflected in future business plans.

The Board began the year with six trustees and ended with four trustees. Three trustees resigned including two long serving trustees and one new trustee was appointed during the year and two after the year-end so the board is now back to six people. Frederick Anthony Woodhead resigned as chair but continues as a trustee. Mark Stevenson has taken the role as Chair from February 2024 with a short spell as acting treasurer too. We continue to actively recruit new trustees seeking to increase numbers to our goal of up to nine trustees.

ACHIEVEMENTS AND PERFORMANCE

We are pleased to present our 2023/24 annual report and accounts. 2023/24 has been a year of foreseen and unforeseen financial challenge countered by many ongoing positive improvements and new developments. We hope the following report provides some insight to the year.

Focussing on finance

This year saw our finance function undergo significant changes. After unsuccessfully trying to recruit to a finance role twice, we moved to using an external accountant and changed how some finance tasks were covered within our management team. We also moved our accountancy software online and this has transformed how the management team and Board of Trustees access reporting information. At a time of great financial challenge, this change has helped us access and share information quickly.

Our funding from one of main local authorities continues to see all group places run at a loss against our budget. We appealed repeatedly to request an increase to our daily rate given that costs in almost every part of our

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE – continued

budget had risen significantly in particular payroll, insurance and utilities. This was unsuccessful. We also started the year with a high vacancy rate in some groups caused by a slow referral rate of new workers, or confirmation of changes to funding for existing workers. This reflected the enormous strain that Social Services teams were under and was a factor that was out of our control. Given that it was not improving after well over a year, we made the difficult decision to consolidate groups in two work areas and restructure some staffing to make a budget saving.

Investing in our resources

Managing a deficit budget meant that choices about where we did spend or invest were highly scrutinised. We continued to invest in improving resources for our work areas and teams because we want to offer the best environment that we can and avoid potential problems further ahead. This year saw the replacement of one of the vehicles we use for our Garden Services teams which will help ensure that this part of our offer to workers, and subsequent income, can continue to run without interruption. We also saw extensive collaboration in the horticulture teams to plan improvements in spaces for Plant Production and Land Crops. This includes new compost bays and the relocation of the plant standing out area so that it is closer to our potting sheds. At the walled garden, improvements were made to both our storage and workshop spaces to improve conditions for the groups there.

Developing opportunities and experiences for workers

In July 2023, we were delighted to open up a second Woodwork group at the walled garden. This has been a fantastic development and responded to the longstanding demand for more places to be available in Woodwork.

We also worked to strengthen the experience of the One-to-one staff team by ensuring they were able to be part of the daily staff debrief and by making the decision to protect their use of the old mess room (a change that occurred during the pandemic). These two decisions, and the skilled support given by the One-to-one Area Leader, have seen the One-to-one team really flourish into a clear 'work area' of their own.

Over the summer, we also restarted our morning meeting for workers. We had stopped this during the pandemic as we could not socially distance. It was wonderful to have people back together; to hear the chatter and connections being made and it also gave most staff their 'set up' time back before the morning session started. It remains the only time currently where everyone is together, and we will keep working towards ways of changing this.

Strengthening our staff team

This year continued to see significant time needed for HR, particularly in consultation, recruitment and training. In addition to the staff consultation needed for the budget saving, we also recruited to roles in the shop, horticulture and relief cover staff. In October, a new part-time role of Horticulture Technician was introduced. This role has proved to be very successful as an additional resource for Plant Production, Land Crops and the Shop in improving our growing spaces and supporting with plant production. In turn, this supports sales through our shop and other outlets, and it enables group-based staff to focus on the worker experience and welfare. In addition to some new members of the team, we said farewell to one of the long-serving members of the shop team and also started to plan for the retirement of our highly skilled Operations Manager. In both cases, we started to consider options of restructuring roles to save costs.

Focussing on quality

One of our objectives following the pandemic and many staff changes over the past two years was to prioritise work on quality and compliance. This included an extensive review and renewal of policies and procedures following the pandemic, and preparation for a quality assurance visit in August 2023 from one of our local authorities which went very well. We also reached out to try and connect with other local day services to see how we could share best practice and support each other. We held our first in-person worker survey since the pandemic over a 6-week period in February and March 2023 and also surveyed worker's families and support staff. We were grateful for an excellent response rate and the feedback was both incredibly rewarding to see as well as constructive if there were ideas or feedback identified where we could make a positive change.

One exciting element of this focus on quality was working on a grant-funded project which became known as 'Being Brunswick'. The project gave us the opportunity to look at how we work and to articulate our framework and approach to support which runs through everything we do from recruitment and training to our physical environment and how we approach the relationships we build at Brunswick.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE – continued

Brunswick has consistently received excellent feedback from workers, families and carers and we wanted the project to capture what it is about our values and how we work that then creates the environment and experience that people value so much. This felt particularly important following the retirements and departures of various longstanding staff over the past 5 years and the wish of remaining staff to be able to 'hand on' the values and ways of working to the future generations of staff. We wanted to protect and nurture 'being Brunswick' running through all that we do now and in the future. We are incredibly grateful to The Peter Sowerby Foundation for the grant made which enabled this work and we continue to look to implement the actions identified over the coming two years.

Facing a facilities setback

As we approached the final quarter of the financial year, we had a major setback. In December 2023, a water main burst adjacent to our site and septic tank and this meant that within days, our septic tank system stopped working as it should, possibly due to ground movement. Reluctantly, we made a difficult decision to stop using our toilets and start hiring temporary toilets. Financially, this was an added blow given the ongoing financial challenges of social care funding. It has also changed the experience of everyone working on site. Staff, volunteers and workers have all shown incredible flexibility in coping with this, and as we ended the financial year, we knew that this change would unfortunately be needed for some time yet.

The final quarter also saw us looking at an even harder budget for the year ahead, and considerable time and resource from the management team was used to consider what else we could do to cope with the inevitable deficit. A further increase of 10% to the Real (and National) Living Wage had been announced and given the previous refusal by City of York Council to uplift the contract price in line with inflation and salary increases, we held little hope that the financial gap created would be met. We knew more challenge was ahead.

In summary, 2023/24 continued to see ongoing significant challenges financially and the move to temporary toilets also added a significant further test for us. There were many bright and positive moments as the impact of the pandemic eased and more of 'normal life' at Brunswick kept returning. We have been able to develop new opportunities for workers or improve our resources and the focus on what makes Brunswick special through the grant funded project highlighted so many attributes that we can all be proud of. The Brunswick community is a strong one and despite the worries around us, the moments of togetherness, valuing each other and working to make things better for all, have shone out. We would like to thank our staff and workers, our trustees and volunteers, our friends and families, our fundraisers and customers for all their support throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brunswick Organic Nurseries Ltd is registered as a charitable company limited by guarantee.

Governance: The oversight of the charity and group is the responsibility of the trustees, who are all elected under the terms of Articles of Association. Our trustees play a vital role in setting the strategic direction of the Charity, and in supporting the management team. The trustees accept responsibility for the charity by ensuring that the charity is solvent, well run and acts within the Charity's stated objectives. The Board will review urgent items, decide on matters going forward and will delegate operational issues to management as needed.

The Board meets routinely 6 to 8 times a year. A number of sub committees have been formed to deal with specific topics, and these meet separately. They report back to the Board and can make recommendations for final decisions.

The Charity has a Conflict-of-Interest policy, and conflicts of interest are requested to be declared at every Board meeting.

Safeguarding is on the agenda at every Board meeting and the management team are required to include it in their reports to the Board. Our safeguarding policy is reviewed annually. All staff and volunteers are DBS checked and safeguarding training is mandatory for all staff.

An annual general meeting (AGM) takes place no more than 15 months after the previous one at which trustees are elected to posts.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Management and structure: The trustees delegate the day-to-day management of Brunswick to the Co-Directors who are supported and informed by the wider Brunswick team. Our current management structure includes posts responsible for site and facilities, volunteers, operations, and service delivery. In addition, each work area e.g. crafts, plant production, has an Area Leader who leads the development of these areas as well as supporting staff based in these areas.

In the reporting period for 2023/24, the management structure is summarised as:

- Lauren Webb Co-Director and Michael Tansley-Thomas, Interim Co-Director.
- Judy Gray, Operations Manager
- Pleuni de Jong, Service Manager
- Liz Hamilton, Volunteer Coordinator
- Chris Chidlow, Site Manager (resigned 2nd January 2024)

In addition to these posts which cover our operational and strategic needs, we have a contract with Citation to provide HR and health and safety services including legal advice. This supports the management team and trustees with specialist and up to date advice to help the organisation meet the complexities of employment and health and safety legislation.

FINANCIAL REVIEW

Treasurer's financial report

Overall BON and the CIC had a consolidated net deficit of £51,049 for 2023/24. This included a provision of £35,000 made by BON against potential historic VAT charges. This provision was included to ensure that the Organisation was covered against any future liability, but there is good potential that the provision can be released and used to offset expenditure in future years. The CIC made a small loss of £2,181 and continues to make an important contribution to Brunswick activities through providing a range of opportunities for workers and as a major outlet for Brunswick goods.

Total income for 2023/24 was £864,552, representing a 4.9% increase compared to the previous year (£823,782). Whilst contract income for the year (£442,285) was very similar to that in 2022/23 (£444,811), there was strong growth in direct payments (£122,465 in 2023/24 compared to £88,030 in the previous year). Total shop sales for the CIC increased to £225,357 (5.9% growth on that in 2022/23). Grant income remained at low levels in 2023/24 (£3,321), and the Board has targeted this area for growth over the next few years. Donations and legacies (£16,045) were in line with those in the previous year (£16,107). We are very grateful to all those who supported us with donations and grant awards during the period.

Total expenditure in 2023/24 (£915,601) was 6.4% higher than in the previous year (£860,563). However, expenditure excluding the £35,000 VAT provision was only 2.3% higher than in the previous year despite the inflationary pressures that continued to impact on the whole of the UK economy. There were several staff vacancies at the end of the 2023/24 period that resulted in the total cost of salaries being lower than expected. These vacancies will be filled during 2024/25.

Overall, 2023/24 represented another solid financial performance for the Organisation despite the very difficult operating environment where cost increases such as the National and Real Living Wage are increasing significantly at a time when local authority funding is not keeping pace with inflation. The Board have developed a plan to diversify our income generation to address the shortfall in income. The Board had anticipated several difficult trading years ahead whilst this plan is being implemented and that there would be a draw on our reserves during this period. We continue to monitor closely both the financial situation of the Organisation and the potential impact of external inflationary pressures and other changes to our operating environment.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW – continued

Reserves policy

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. The aim is to have free reserves which equate to approximately three months of unrestricted expenditure, which at current levels of expenditure amounts to £230,000 for BON and CIC combined. At this level the working capital needs of the charity would be met in the event of a significant drop in funds. The trustees have also set up an Adversity Reserve to cover large, unexpected expenses. The amount set aside in this reserve is £20,000. The reserve policy will be reviewed once a year as part of the budget process.

Working Capital Reserve: We will report the level of free reserves every quarter to the board of trustees as part of our finance report. This report will set out whether our free reserves at the end of the quarter are sufficient to cover three months of unrestricted expenditure. If the level of free reserves falls below three months of unrestricted expenditure and is forecast to remain below this level for the next financial quarter, the board will take appropriate action to address this.

Adversity Reserve: This reserve would be used for significant, unexpected expenditure which was not included in the budget. The spending of the reserve would require the authorisation of the director and the board / chair. Under £2,500 expenditure would require authorisation by the director and the chair, over £2,500 authorisation would be required by the board.

At 31 March 2024 the amount held in free reserve was £297,588 (2023: £330,993). Of this, £230,000 is set aside for the Working Capital Reserve and £20,000 for the Adversity Reserve. We anticipate essential expenditure during 2024/25 and 2025/26 to provide mains drainage connection for the site. We have reviewed our plans for people, operations and strategic development and have decided to designate funds to the following reserves:

- £30,912.00 for our **Drainage project** to replace our septic tank with connection to mains drainage.
- £10,000 for **Developing our sites:** To improve and advance existing and new projects and initiatives across the Brunswick sites.
- £5,000 for the **Shop building:** To develop plans for a new shop building and plant nursery retail space or support the lifespan of the existing structure.
- £5,000 for **Strategic development:** To progress the strategic planning and implementation across the organisation.

Future Plans

We aim to:

- Continue providing the best possible service for our workers.
- Continue building our relationships and connections with our local communities for the benefit of our workers and the Charity.
- Continue to promote greater inclusion of people with learning disabilities and support positive social change for all.
- In 2024/25, we hope to achieve a connection for mains drainage to replace our septic tank system. This will be a significant investment for the Charity.
- In 2024/25, we will invest in several site-based projects to improve facilities for workers, staff and volunteers. This includes works to our kitchen, plant production facilities, shop and walled garden. We expect these to span across the next two years.
- In 2024/25, we will initiate processes for our strategic plan development.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Brunswick Organic Nurseries Limited Also known as "Brunswick Organic Nursery and Craft Workshop" "Brunswick" and "BON"	
Charity registration number	1010178	
Company registration number	2667067	
Registered office	Appleton Road Bishophthorpe York YO23 2RF	
Board of trustees	Anthony Kilbride Frederick Woodhead Geraldine O'Brien Simon Usher Andrew Mark Stevenson Keith Lowe Sally Light Colin Brown Deborah Pendle	Treasurer (Resigned 23 Jan 2024) (Chair until 23 Jan 2024) (Resigned 23 Jan 2024) Acting Treasurer 23 Jan – 5 Feb 2024 Chair from 23 Jan 2024 (Resigned 8 Mar 2024) (Appointed 7 Nov 2023) (Appointed 2 Apr 2024) Acting Treasurer from 14 May 2024 (Appointed 7 Aug 2024)
Company secretary	Andrew Mark Stevenson Keith Lowe	to 23 Jan 2024 from 23 Jan 2024 to 8 Mar 2024
Key management personnel	Michael Tansley Thomas Lauren Webb	Co-Director Co-Director
Advisors		
Independent examiner	F Howard FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA	
Bankers	The Co-operative Bank 41 Vicar Lane Leeds LS1 1HJ	

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Brunswick Organic Nurseries Limited for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company 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 Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees and signed on its behalf by:

A handwritten signature in black ink that reads "A M Stevenson". The signature is written in a cursive, slightly informal style. The "A" and "M" are large and prominent, followed by "Stevenson".

Andrew Mark Stevenson - Chair

17 December 2024

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
BRUNSWICK ORGANIC NURSERIES LIMITED**

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising Brunswick Organic Nurseries Limited ('the Company') and its subsidiary undertaking for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and the Charities Act 2011 ('the 2011 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both the Company and the Group are not required by company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company and its subsidiaries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Frances Howard

Frances Howard FCA
Fortus Limited
Equinox House
Clifton Park Avenue
Shipton Road
York YO30 5PA

17 December 2024

BRUNSWICK ORGANIC NURSERIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income					
Donations and legacies	2	16,045	50	16,095	16,107
Charitable activities	3	564,750	3,321	568,071	540,341
Other trading activities:					
Trading by beneficiaries	2	49,243	-	49,243	52,169
Fundraising	2	662	-	662	563
Trading subsidiary	2	224,890	-	224,890	212,824
Other	2	2,227	-	2,227	683
Investment income	2	3,364	-	3,364	1,095
Total income		<u>861,181</u>	<u>3,371</u>	<u>864,552</u>	<u>823,782</u>
Expenditure					
Raising funds					
Trading subsidiary	4	203,156	-	203,156	191,124
Other	4	5,922	-	5,922	7,122
Charitable activities	4	681,069	25,454	706,523	662,317
Total expenditure		<u>890,147</u>	<u>25,454</u>	<u>915,601</u>	<u>860,563</u>
Net (deficit) / income for the year	5	(28,966)	(22,083)	(51,049)	(36,781)
Transfer between funds	12,13	-	-	-	-
Net movement in funds		(28,966)	(22,083)	(51,049)	(36,781)
Funds at 31 March 2023		<u>427,475</u>	<u>74,434</u>	<u>501,909</u>	<u>538,690</u>
Funds at 31 March 2024		<u><u>398,509</u></u>	<u><u>52,351</u></u>	<u><u>450,860</u></u>	<u><u>501,909</u></u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. The surplus for the year for Companies Act purposes comprises the net deficit for the year of £51,049 (2023: £36,781).

BRUNSWICK ORGANIC NURSERIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income				
Donations and legacies	2	16,107	-	16,107
Charitable activities	3	532,841	7,500	540,341
Other trading activities:				
Trading by beneficiaries	2	52,169	-	52,169
Fundraising	2	563	-	563
Trading subsidiary	2	212,824	-	212,824
Other	2	683	-	683
Investment income	2	1,095	-	1,095
Total income		<u>816,282</u>	<u>7,500</u>	<u>823,782</u>
Expenditure				
Raising funds				
Trading subsidiary	4	191,124	-	191,124
Other	4	7,122	-	7,122
Charitable activities	4	633,211	29,106	662,317
Total expenditure		<u>831,457</u>	<u>29,106</u>	<u>860,563</u>
Net (deficit) / income for the year	5	(15,175)	(21,606)	(36,781)
Transfer between funds	12,13	46,404	(46,404)	-
Net movement in funds		31,229	(68,010)	(36,781)
Funds at 31 March 2022		<u>396,246</u>	<u>142,444</u>	<u>538,690</u>
Funds at 31 March 2023		<u><u>427,475</u></u>	<u><u>74,434</u></u>	<u><u>501,909</u></u>

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2024

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible assets	9	98,816	91,235
CURRENT ASSETS			
Stock		22,619	23,012
Debtors	10	69,190	88,564
Cash at bank and in hand		400,324	370,851
		<u>492,133</u>	<u>482,427</u>
CREDITORS: amounts falling due in less than one year	11	140,089	71,753
		<u>352,044</u>	<u>410,674</u>
NET CURRENT ASSETS			
		450,860	501,909
		<u>450,860</u>	<u>501,909</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	303,767	337,589
Non-Charitable trading funds	12	(1,992)	189
Designated funds	12	96,734	89,697
		<u>398,509</u>	<u>427,475</u>
Restricted funds	13	52,351	74,434
		<u>450,860</u>	<u>501,909</u>
TOTAL CHARITY FUNDS			
		<u>450,860</u>	<u>501,909</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 17 December 2024 and signed on their behalf by:


Colin Brown – Acting treasurer

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2024

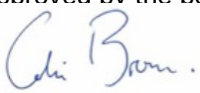
	Note £	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	96,734	89,697
Investment in subsidiary	6	1	1
CURRENT ASSETS			
Debtors	10	203,837	245,789
Cash at bank and in hand		279,607	230,282
		483,444	476,071
CREDITORS: amounts falling due in less than one year	11	127,327	64,049
NET CURRENT ASSETS		356,117	412,022
TOTAL ASSETS LESS CURRENT LIABILITIES		452,852	501,720
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	303,767	337,589
Designated	12	96,734	89,697
Restricted funds	13	400,501	427,286
		52,351	74,434
TOTAL CHARITY FUNDS		452,852	501,720

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 17 December 2024 and signed on their behalf by:



Colin Brown – Acting treasurer

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Cash flows from operating activities:					
Net cash provided by/(used in) operating activities	1	43,905	62,873	(92,923)	(98,354)
Cash flows from investing activities					
Dividends, interest and rents from investments		3,364	3,364	1,095	1,095
Purchase of property, plant and equipment		(19,879)	(18,995)	(7,569)	(7,569)
Proceeds on disposal of tangible fixed assets		2,083	2,083	-	-
Change in cash and cash equivalents in the year		29,473	49,325	(99,397)	(104,828)
Cash and cash equivalents at 1 April 2023		370,851	230,282	470,248	335,110
Cash and cash equivalents at 31 March 2024	2	400,324	279,607	370,851	230,282

NOTES TO THE CASH FLOW STATEMENT

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Net income for the year	(51,049)	(48,868)	(36,781)	(23,268)
Adjustments for:				
Depreciation charges	12,298	11,958	8,866	8,595
Loss/(profit) on disposal of fixed assets	(2,083)	(2,083)	-	-
Dividends, interest and rents from investments	(3,364)	(3,364)	(1,095)	(1,095)
Decrease/(increase) in stock	393	-	1,245	-
Decrease/(increase) in debtors	19,374	41,952	(29,833)	(55,085)
Increase/(decrease) in creditors	68,336	63,278	(35,325)	(27,501)
Net cash provided by/(used in) operating activities	43,905	62,873	(92,923)	(98,354)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Cash in hand	400,324	279,607	370,851	230,282
	400,324	279,607	370,851	230,282

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparation

Brunswick Organic Nurseries Limited is a private limited company, has no share capital and is registered in England and Wales. In the event of the company being wound up or dissolved, funds remaining after all debts and liabilities are settled will be transferred to a similar institution with similar charitable objectives. The charity's registered office is as stated on the report of the board of trustees.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Brunswick Organic Nurseries Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling which is the functional currency of the charity.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Brunswick of York CIC on a line by line basis. A separate statement of financial activities, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Sales comprise the sales of organic fruit and vegetables and groceries, horticultural sundries, crafts and gardening services.
- Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

Income (continued)

- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

- Raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

Asset Category	Annual rate	
Buildings	4% - 10%	straight line
Vehicles	25%	straight line
Plant and equipment – Water recycling plant	10%	straight line
Plant and equipment – Other	15%	reducing balance
Plant and equipment – IT equipment	33%	straight line

Stock

Stock is valued at the lower of cost and net realisable value.

Pensions

The charitable company contributes to defined contribution pension schemes on behalf of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

2. INCOME OTHER THAN CHARITABLE ACTIVITIES

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Donations and legacies	16,045	50	16,095	16,107	-	16,107
	<u>16,045</u>	<u>50</u>	<u>16,095</u>	<u>16,107</u>	<u>-</u>	<u>16,107</u>
Other trading activities						
Trading by beneficiaries	49,243	-	49,243	52,169	-	52,169
Fundraising	662	-	662	563	-	563
Trading subsidiary (note 6)	224,890	-	224,890	212,824	-	212,824
Other income	2,227	-	2,227	683	-	683
	<u>277,022</u>	<u>-</u>	<u>277,022</u>	<u>266,239</u>	<u>-</u>	<u>266,239</u>
Investment income						
Bank interest	3,364	-	3,364	1,095	-	1,095
	<u>3,364</u>	<u>-</u>	<u>3,364</u>	<u>1,095</u>	<u>-</u>	<u>1,095</u>
Total	294,431	50	296,481	283,441	-	283,441
	<u>294,431</u>	<u>50</u>	<u>296,481</u>	<u>283,441</u>	<u>-</u>	<u>283,441</u>
					2024 £	2023 £
Other income comprises:						
Rent / services					-	75
Miscellaneous income					2,227	608
					<u>2,227</u>	<u>608</u>
					<u>2,227</u>	<u>608</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

3. INCOME FROM CHARITABLE ACTIVITIES

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Contracts						
City of York Council	418,066	-	418,066	423,590	-	423,590
North Yorkshire County Council	24,219	-	24,219	21,221	-	21,221
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	442,285	-	442,285	444,811	-	444,811
Other						
Grants	-	3,321	3,321	-	7,500	7,500
Direct payments	122,465	-	122,465	88,030	-	88,030
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>564,750</u>	<u>3,321</u>	<u>568,071</u>	<u>532,841</u>	<u>7,500</u>	<u>540,341</u>

4. TOTAL EXPENDITURE

	Raising funds £	Activities costs £	Total 2024 £	Total 2023 £
Staff costs and contract labour	5,420	519,306	524,726	543,082
Trainees	-	21,183	21,183	19,765
Training	-	1,735	1,735	2,724
Travel and volunteer expenses	-	11,699	11,699	4,075
Horticultural materials	-	12,432	12,432	8,754
Craft and cooking materials	-	7,406	7,406	7,121
Garden services	-	6,145	6,145	2,735
Premises costs	-	24,482	24,482	16,756
Office costs	-	21,437	21,437	20,111
Repairs and renewals	-	11,084	11,084	16,070
Depreciation	-	11,958	11,958	8,595
Independent examination and accountancy	-	21,523	21,523	4,995
Professional fees	-	2,845	2,845	7,614
Miscellaneous	-	257	257	965
Community and events group	-	-	-	4,451
Trading subsidiary (note 6)	203,156	-	203,156	191,124
Event costs	502	-	502	1,006
Advertising	-	114	114	620
Irrecoverable VAT	-	35,000	35,000	-
(Profit)/loss on disposal of fixed assets	-	(2,083)	(2,083)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure	<u>209,078</u>	<u>706,523</u>	<u>915,601</u>	<u>860,563</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

5. NET INCOME FOR THE YEAR

This is stated after charging/(crediting):	2024 £	2023 £
Accountant's independent examination	3,570	4,282
Accountant's tax advisory services	1,500	-
Depreciation (see note 9)	11,958	8,866
	=====	=====

6. TRADING SUBSIDIARY

The wholly owned trading subsidiary, Brunswick of York CIC (company number 07582220), which is incorporated in England and Wales, pays profits to the charity by gift aid. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the trading results is shown below:-

Summary profit and loss account	2024 £	2023 £
Turnover	225,357	212,824
Cost of sales	(133,373)	(133,304)
Staff costs and administration expenses	(94,165)	(81,274)
	=====	=====
Net (loss) profit	(2,181)	(1,754)
Amount gifted to the charity	-	(11,759)
	=====	=====
Retained in subsidiary	(2,181)	(13,513)
	=====	=====
The assets and liabilities of the subsidiary were:		
Fixed assets	2,082	1,538
Current assets	144,258	166,180
Creditors: amounts falling due within one year	(148,332)	(167,529)
	=====	=====
Total net assets	(1,992)	189
	=====	=====
Aggregate share capital and reserves	(1,992)	189
	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

7. STAFF COSTS

Consolidated staff costs during the year were as follows:	2024 £	2023 £
Wages and salaries	541,850	536,752
Employers National Insurance	27,316	28,075
Pension costs	23,680	22,873
	592,846	587,700

The average number of employees during the year was 37 (2023: 43) which on the basis of full-time equivalents is	20	24

No employee received emoluments of more than £60,000 per annum (2023: none).

The total paid to key management personnel during the year was £73,259 (2023: £74,548)

8. TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

Neither the board of trustees nor any persons connected with them received any remuneration. During the year no trustee (2023: none) was reimbursed for travel or subsistence costs (2023: none). The aggregated donations from trustees were £400 during the year (2023: £100).

Included in the staff costs of £598,573 is £nil (2023: £360) of costs to family members of trustees working for the charity.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the preceding year.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

9. FIXED ASSETS: TANGIBLE ASSETS

Group

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2023	7,915	319,982	84,358	33,783	446,038
Additions	-	2,095	884	16,900	19,879
Disposals	-	-	-	(11,983)	(11,983)
	—	—	—	—	—
At 31 March 2024	7,915	322,077	85,242	38,700	453,934
	—	—	—	—	—
Depreciation					
At 1 April 2023	-	261,945	59,075	33,783	354,803
Charge for the year	-	3,264	4,809	4,225	12,298
Depreciation on disposals	-	-	-	(11,983)	(11,983)
	—	—	—	—	—
At 31 March 2024	-	265,209	63,884	26,025	355,118
	—	—	—	—	—
Net book value					
At 31 March 2024	7,915	56,868	21,358	12,675	98,816
	=====	=====	=====	=====	=====
At 31 March 2023	7,915	58,037	25,283	-	91,235
	=====	=====	=====	=====	=====

Charity

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2023	7,915	319,982	78,593	33,783	440,273
Additions	-	2,095	-	16,900	18,995
Disposals	-	-	-	(11,983)	(11,983)
	—	—	—	—	—
At 31 March 2024	7,915	322,077	78,593	38,700	447,285
	—	—	—	—	—
Depreciation					
At 1 April 2023	-	261,945	54,848	33,783	350,576
Charge for the year	-	3,264	4,469	4,225	11,958
Depreciation on disposals	-	-	-	(11,983)	(11,983)
	—	—	—	—	—
At 31 March 2024	-	265,209	59,317	26,025	350,551
	—	—	—	—	—
Net book value					
At 31 March 2024	7,915	56,868	19,276	12,675	96,734
	=====	=====	=====	=====	=====
At 31 March 2023	7,915	58,037	23,745	-	89,697
	=====	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

10. DEBTORS

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Trade debtors	56,966	56,966	77,568	77,019
Prepayments	8,691	7,768	5,909	4,821
Other debtors	3,533	3,533	5,087	5,087
Amount due from subsidiary company	-	135,570	-	158,862
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	69,190	203,837	88,564	245,789
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE IN LESS THAN ONE YEAR

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Trade creditors	24,040	14,527	13,155	7,007
VAT	9,516	8,356	28,200	29,162
Other creditors	87,514	86,839	11,045	11,045
Accruals	19,019	17,605	17,576	15,058
Deferred Income	-	-	1,777	1,777
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	140,089	127,327	71,753	64,049
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

12. UNRESTRICTED FUNDS

	As at 1 April 2023 £	Income £	Expenditure £	Consolidation Adjustments £	Transfer £	As at 31 March 2024 £
Unrestricted funds						
General	337,589	636,291	(675,033)	23,915	(18,995)	303,767
Non-charitable trading funds	189	224,890	(203,156)	(23,915)	-	(1,992)
Designated – Fixed Asset	89,697	-	(11,958)	-	18,995	96,734
	<u>427,475</u>	<u>861,181</u>	<u>(890,147)</u>	<u>-</u>	<u>-</u>	<u>398,509</u>

----- 2022/23 -----

	As at 1 April 2022 £	Income £	Expenditure £	Consolidation Adjustments £	Transfer £	As at 31 March 2023 £
Unrestricted funds						
General	372,897	603,458	(630,686)	35,213	(43,293)	337,589
Non-charitable trading funds	13,702	212,824	(191,124)	(35,213)	-	189
Designated - Winter	9,647	-	(9,647)	-	-	-
Designated – Fixed Asset	-	-	-	-	89,697	89,697
	<u>396,246</u>	<u>816,282</u>	<u>(831,457)</u>	<u>-</u>	<u>46,404</u>	<u>427,475</u>

Unrestricted funds

Non-charitable trading funds are retained profits / losses held in Brunswick of York CIC.

The consolidation adjustments column represents the transactions between the Charity and Brunswick of York CIC removed when preparing consolidated group accounts.

Transfers between designated and unrestricted funds represent the transfer of unrestricted funds to be allocated to a designated fund.

Designated fixed asset funds includes all the charities fixed assets the transfers represent allocations of net book values (see note 9) from both restricted funds and unrestricted funds. Subsidiary assets remain in the Non-charitable trading fund.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

13. RESTRICTED FUNDS

	As at 1 April 2023 £	Income £	Expenditure £	Transfer £	As at 31 March 2024 £
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	11,061	-	-	-	11,061
Drainage Project	10,050	-	-	-	10,050
Mess room	1,160	-	-	-	1,160
Bishopthorpe ward grant	5,957	-	3,417	-	2,540
Site signage	1,138	-	761	-	377
Walled garden improvements	13,333	50	-	-	13,383
Accessibility Drainage transport	381	-	381	-	-
Dehydration Project	4,000	-	2,000	-	2,000
Kitchen refurbishment	2,229	-	-	-	2,229
Nature Helps (NCCT)	2,000	-	-	-	2,000
Paving project	6	-	6	-	-
Peter Sowerby Foundation	18,435	-	18,435	-	-
The Finnis Scott Foundation	960	-	-	-	960
Screwfix Foundation	2,750	-	-	-	2,750
Arnold Clark Community Fund	454	-	454	-	-
Fund Seating Area	-	1,000	-	-	1,000
Wood Recycling Project	-	2,321	-	-	2,321
	74,434	3,371	25,454	-	52,351

Restricted funds represent monies to be used for the following specific purposes:

Haxby Wigginton Lectern – Funding from Haxby & Wigginton Methodist Church for promotional signal.

Progression - Money to provide people with opportunities for progression to greater independence.

Drainage Project (Onaway Trust) – funding to replace the existing septic tank-based drainage system on the BON main site with a connection to mains drainage.

Mess room – funding received to upgrade the mess room.

Bishopthorpe ward grant – Funding to provide garden services in, and for the benefit of, the Bishopthorpe Parish.

Site Signage – this grant is to fund the provision of a system of clear and accessible signage across the site to aid workers and visitors.

Walled Garden Improvements – funding for non- recoverable landlord approved improvement works to the Walled Garden at Bishopthorpe Palace.

Accessibility Drainage fund – money raised from the Interstellar Run fundraising campaign to be used towards improvements in accessibility, the drainage project and transport.

Dehydration Project – funding from the Local Postcode Trust. This project focuses on improving a green space to establish a vehicle of ongoing learning through the cultivation of herbs and the dehydrating of them for use.

Kitchen Refurbishment – to refurbish our on-site kitchen facilities and update/replace equipment.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

13. RESTRICTED FUNDS – continued

		----- 2022/23 -----			
	As at 1 April 2022 £	Income £	Expenditure £	Transfer £	31 March 2023 £
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	16,061	-	(5,000)	-	11,061
Drainage Project	10,050	-	-	-	10,050
Mess room	1,160	-	-	-	1,160
Bishopthorpe ward grant	10,168	6,500	(10,711)	-	5,957
Site signage	1,138	-	-	-	1,138
Walled garden improvements	13,333	-	-	-	13,333
Accessibility Drainage transport	381	-	-	-	381
Dehydration Project	4,000	-	-	-	4,000
Kitchen refurbishment	2,229	-	-	-	2,229
Nature Helps (NCCT)	2,000	-	-	-	2,000
Paving project	6	-	-	-	6
Peter Sowerby Foundation	25,000	-	(6,565)	-	18,435
The Finnis Scott Foundation	960	-	-	-	960
Screwfix Foundation	3,851	-	(1,101)	-	2,750
Arnold Clark Community Fund	-	1,000	(546)	-	454
Café development	125	-	-	(125)	-
Charles Ruddock Trust	205	-	-	(205)	-
Potting shed extension	43,196	-	-	(43,196)	-
IT comms development – Discovery	101	-	(101)	-	-
Social club staff funding 2016	182	-	(182)	-	-
Wood-chipper	2,878	-	-	(2,878)	-
Neighbourly Limited Comm Fund	400	-	(400)	-	-
Horticulture 2021	4,000	-	(4,000)	-	-
Marsh Christian Trust	500	-	(500)	-	-
	<u>142,444</u>	<u>7,500</u>	<u>(29,106)</u>	<u>(46,404)</u>	<u>74,434</u>

Nature Helps - Funding from the Norman Collinson Charitable Trust, towards the Nature Helps Project. This will run wildlife-themed events for Brunswick workers and our wider community during 2021-22. Our main aim is to benefit our workers' mental health and wellbeing, through experiencing the natural world.

Paving Project – funding with donations from the Rotary Club to pave an outside area to create a covered meeting and social space.

Peter Sowerby Foundation - This funding is to strengthen our approach to improving the lives of people with learning disabilities through developing it further into a recognised framework and embedding this framework within our staff team and across the whole organisation.

The Finnis Scott Foundation – the standing out project: to conserve and enhance the Horticultural, Wildlife, Arts and Crafts experience and opportunities for all those working on or visiting the site of the organic nursery through the regeneration of the Standing Out area and routeways to it on our site.

Screwfix Foundation – To support with the repair and renewal of temporary and existing structures at our Walled Garden Site.

Arnold Clark Community Fund – represents monies to be spent on site repairs.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

13. RESTRICTED FUNDS – continued

Fund Seating Area – The Co-operative Bank Customer Donation Fund. The £1,000 grant has allowed the charity to invest in a multi-functional communal space that can be used for by the entire community of Brunswick and those visiting the Brunswick of York Community Interest Shop.

Wood Recycling Project – To enable the Woodwork teams to set up a wood recycling, donation & collection scheme to turn the proceeds into items such as tools, crafts and environmental assets like bird boxes.

Café development (2023 only) – funding received to further develop the café. The transfer represents the net book value of depreciated fixed asset purchased from the initial income transferred to the designated fixed asset fund.

Charles Ruddock Trust (2023 only) - promotion of the café Brunswick and development of the café. The transfer represents the net book value of depreciated fixed asset purchased from the initial income transferred to the designated fixed asset fund.

Potting shed extension (2023 only) – funds for the extension to the potting shed given by Garfield Western, the Clothworkers Foundation, Bailey Trust and Bernard Sunley Charitable Foundation. The transfer represents the net book value of depreciated fixed asset purchased from the initial income transferred to the designated fixed asset fund.

IT comms development (Discovery) (2023 only) – funding for the development of IT and communication skills.

Social club staff funding 2016 (2023 only) – funding for costs associated with running the social club.

Wood-chipper (2023 only) – Grants from Norman Collinson Charitable Trust, Colin and Sylvia Shepherd Charitable Trust and York Common Good Trust to contribute towards the purchase of a new wood-chipper. The transfer represents the net book value of depreciated fixed asset purchased from the initial income transferred to the designated fixed asset fund.

Neighbourly Limited Comm Fund (2023 only) – for additional staff training costs as a result of the pandemic.

Horticulture 2021-D'Oyly Carte (2023 only) - A one-off grant of £4,000.00 to Brunswick Organic Nursery to support its horticulture programmes in 2021/22.

Marsh Christian Trust (2023 only) – A grant to support with ongoing training needs both during and emerging from the pandemic.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2024 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	98,816	-	98,816
Current assets	439,782	52,351	492,133
Creditors: amounts falling due in less than one year	(140,089)	-	(140,089)
Total net assets	398,509	52,351	450,860
CHARITY			
Fixed assets	96,734	-	96,734
Investments	1	-	1
Current assets	431,093	52,351	483,444
Creditors: amounts falling due in less than one year	(127,327)	-	(127,327)
Total net assets	400,501	52,351	452,852
 Fund balances at 31 March 2023 are represented by:	 Unrestricted funds £	 Restricted funds £	 Total £
GROUP			
Fixed assets	91,235	-	91,235
Current assets	407,993	74,434	482,427
Creditors: amounts falling due in less than one year	(71,753)	-	(71,753)
Total net assets	427,475	74,434	501,909
CHARITY			
Fixed assets	89,697	-	89,697
Investments	1	-	1
Current assets	401,637	74,434	476,071
Creditors: amounts falling due in less than one year	(64,049)	-	(64,049)
Total net assets	427,286	74,434	501,720

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

15. LEASE COMMITMENTS

The charity had the following total commitments under non-cancellable operating leases:

	Property	
	2024 £	2023 £
Leases expiring in:		
One year	2,108	2,108
	<u> </u>	<u> </u>
	Equipment	
	2024 £	2023 £
Leases expiring in:		
One year	898	898
Two – five years	2,693	3,590
	<u> </u>	<u> </u>

16. RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED

The gross income of the charity for the year was £664,044 and the result of the charity for the year was net deficit of £48,868.

BRUNSWICK ORGANIC NURSERIES LTD

England & Wales - Charity number 1010178

Accounts

BRUNSWICK ORGANIC NURSERIES LIMITED

**REPORT OF THE BOARD OF TRUSTEES
AND ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2023**

Company registration number 2667067
Registered charity number 1010178

BRUNSWICK ORGANIC NURSERIES LIMITED

INDEX	PAGE
REPORT OF THE BOARD OF TRUSTEES	1 - 10
INDEPENDENT EXAMINER'S REPORT	11
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES	12
CONSOLIDATED BALANCE SHEET	13
BALANCE SHEET	14
CONSOLIDATED AND CHARITY ONLY CASH FLOW STATEMENTS	15
NOTES TO THE ACCOUNTS	16 - 29

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Registered name of the Charity is: 'Brunswick Organic Nurseries Ltd'

Also known as: 'Brunswick Organic Nursery and Craft Workshop', 'Brunswick' or 'BON'

The Board of Trustees presents its report and the consolidated financial statements for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

OBJECTIVES AND ACTIVITIES

About us

Brunswick is a York based charity and our mission statement sets out our purpose as 'To enable people with learning difficulties to enrich their lives through work, developing relationships and building communities'. Our service users are known as "workers", a term they chose to use many years ago, and are referred to as such in this report.

Currently, many people with learning difficulties are excluded from a range of opportunities and experiences in society. This includes purposeful activity and work which can offer so many benefits including the development of skills, confidence and independence. Our commitment to inclusion and equality is visible in many elements of our approach, work and interactions. This offers an alternative model and experience to others who may often have seen or considered people with learning difficulties as being dependent in any relationship. Our open site and the shop enable us to challenge this every single day.

Our aims and objectives

Our Memorandum and Articles of Association state that the objects for which the company is established are 'The relief of persons with physical, mental or social handicap or disability and the education of the public in matters relating to such handicap or disability, organic husbandry and crafts'.

Currently Brunswick provides a variety of productive opportunities to its workers. This productive work directly confronts the exclusion of people with learning difficulties from purposeful activity and work. It also allows people with learning difficulties to gain skills, confidence, and independence.

Brunswick seeks to exemplify that people with learning difficulties can be producers and contributors to our society. It offers wider society opportunities to meet people with learning difficulties outside of a dependent relationship, opportunities usually denied to many in the community.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Strategies for achieving aims and objectives

We achieve our aims and objectives through a range of means.

Participation in our work areas: We offer a range of different productive work areas which offer workers the opportunity to learn or practice skills, the experience of being in a team setting and work environments which support good wellbeing. These all have the potential to create positive outcomes such as better physical and mental health, self-confidence and progression in skills. Workers receive a small allowance which, though not large in society's terms, is of great importance to BON workers.

The range of activities that we offer include:

- **Plant production** grows a range of plants in pots which are sold through our shop.
- **Land crops** grow organic fruit and vegetables which are sold in our shop and also to a number of local restaurants. We have continued to supply the York Food Circle, a social enterprise working to create a sustainable and fair food system with local growers.
- **Garden Services** provide contracted gardening design and maintenance services to a range of customers in and around York. The Garden Services teams have continued to see demand for their services and have the benefit now of being able to choose which contracts offer the best opportunities for skills development, interest and value, both financially but also considering value to the community.
- **Woodwork** creates handmade items ranging from bird boxes to benches. The woodwork team continues to only run one day a week and yet the diversity of products and therefore opportunities for workers keeps evolving.
- **Catering** produces snacks and lunches for staff, workers and volunteers to enjoy. The catering team have continued to bake goods for the shop and this has been a real success.
- **Crafts** produce a range of products such as cards, jewellery and rugs which are sold in our shop and in a number of outlets across York. The teams continue to develop new designs.
- **Community and Events** teams offer administration skills development and assist with tasks which develop office skills such as writing our newsletter and planning events.
- Our **shop** continues to offer work placements which see workers serving customers and developing skills in retail. The shop showcases many of the products that are grown and made at Brunswick and it continues to bring pride to the workers who see the public choosing to buy their products.

Participation in social and leisure opportunities: In the last financial year, we have gradually increased the number of social events including some walks, the summer picnic, Christmas celebrations and a disco night. These events offer opportunities for people to connect, create and/or nurture friendships and practice social skills.

Workers as Brunswick representatives: In previous years, some of our workers have chosen to support and represent Brunswick at various fundraising events throughout the year. Again, this activity was significantly reduced by the aftermath of the pandemic particularly in terms of staff capacity and vacancies. Some events were possible but we hope this increases in the future.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

CHAIR'S REPORT 2023

Although the Covid pandemic was largely behind us as a public health issue we continued to see the widespread after effects and the year again presented many challenges. On behalf of the trustees I would like to thank the management team, their staff and our volunteers for their hard work in providing such wonderful support for our workers.

Throughout the year we operated at below full capacity as a result of workers not returning to BON after the pandemic or returning with fewer days and a slowdown in new referrals from City of York Council (CYC) and North Yorkshire County Council (NYCC) as a result of their own staffing and financial constraints. Some restructuring of staffing and groups was planned to partially offset this situation and this was implemented in the next financial year. There remained a number of vacant spaces and so the restructuring reduced, but did not solve, the impact of slow referrals.

The Board began the year with six trustees. During the year one trustee resigned and two were appointed to the Board. We identified skills and areas of expertise which are lacking or require reinforcing on the Board. We continue our efforts to recruit trustees to fill these positions with the intention of eventually having a Board of nine trustees.

The Head Office function has now largely relocated to the upper floor of the office building, following the retirement of the Caretaker, with the Community and Events team now occupying much of the ground floor. This change has freed up much needed space and is working well. We have vacated the office we leased in Priory Street.

Further significant progress has been made in reorganising and rationalising vegetable production at the Walled Garden. However, planning issues around increased use of the Walled Garden and access thereto have not yet been addressed.

As we reported last year, the cost of living and inflation in general has once again occupied much of our thinking and work in the last twelve months. We have continued to adopt The Real Living Wage but this increase in costs to us has not been matched by increased revenue from our local authorities. This together with a reduction in the number of workers, and hence revenue, has resulted in us setting a deficit budget for 2023/2024. Work has continued into the current financial year to tackle the financial challenges faced but it is clear that our financial situation is inevitably going to be difficult for some time.

ACHIEVEMENTS AND PERFORMANCE

In this section of the report, the Directors have highlighted some key events, changes and achievements throughout the year. It is impossible to convey all that has happened but we hope it gives a good sense of the challenges faced and progress made. Before we go into further detail however, we would like to acknowledge the variety of support that we have received this year. Without it we would not have managed as much as we did. Thank you to our workers, their families and home support staff for supporting us and being flexible and patient, as we've continued to adapt and navigate change and challenges following the pandemic. Thank you to our volunteers who gave time to provide support and make the experience at Brunswick so much richer for all. Thank you to our fantastic staff team who have gone above and beyond on so many occasions to keep us going, cover gaps and find solutions when challenges arise. We are also grateful to our commissioners and funders for their support, guidance and financial backing throughout a very challenging time and also to the trusts, foundations and grant makers who have invested into our work and enabled us all.

Covid-19: The impact of the pandemic continues to shape the experiences for our workers, families, volunteers, staff and the organisation as a whole. For some, this remains a complex space given changes that continue to happen in their wider lives. For those workers who returned to Brunswick with additional needs, accessing meaningful and timely support outside of Brunswick remained challenging. One of the more visible areas of impact has been in the capacity of colleagues in local authorities in Adult Social Care. This has been a very slow and frustrating experience for many workers and their families and we have tried to be as flexible and supportive as possible whilst funding or other support is slowly agreed (or not) in a system that has been hard to function within.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE – continued

We also recognised that for volunteers returning, or staff continuing (as Brunswick continued to operate throughout the pandemic), they also had their own experiences and for some, changed health needs. Ongoing emphasis on support and wellbeing has been important and this continues.

Staffing: Brunswick continued to experience change within the staffing team post pandemic. Managing gaps in staffing as well as multiple rounds of recruitment dominated a lot of the first half of the year. We said farewell to four members of staff including one of our longer serving staff members Debs Pendle, who worked in Horticulture and then went on to be one of the Shop Leads. Our Finance Manager, Joanne Austin who was with us for 5 years also chose to move on to a fresh challenge. Our Caretaker of 11 years retired and finally a member of our Crafts team moved on to focus on their own art. During the year, we went out to recruitment for five posts and recruited to four of these. In line with the picture nationally, recruitment was an unpredictable experience with some posts receiving plenty of applicants and others, particularly management roles, receiving none or very low numbers.

One of the posts which received low applications for was for the Finance Manager and we were unsuccessful in recruiting to this post despite advertising it twice. We had to rapidly find alternative solutions and so we sourced quotes from local accounting firms. We began working with Nikki Ainscough, Managing Director of Equilibrium Accountants, in August 2022 to provide cover whilst we attempted to recruit again and this arrangement picked up the majority of the finance work. Whilst this covered most of the finance function, there were (and still are) tasks that now fall to the management team. In 2022/23, this included payroll and invoicing for Day Services to local authorities and Garden Services invoices. We would like to recognise the resilience of the management team to hold the finance function until the contract with Equilibrium was established and then beyond as they continue to cover certain tasks.

Throughout the year, we welcomed 11 new staff. Much of the year therefore had a focus on induction, training and supporting new staff into roles. The prioritising of recruitment was sometime hard with changes triggering a change of priorities in roles that were being drafted or recruited to.

And finally, we also saw two members of staff take maternity leave during the year. Good planning and successful recruitment helped both of these periods of leave go well and both staff were/are due back in the following year 2023/24.

Staff have pulled together enormously to cover gaps and whilst this is appreciated, we also recognise that asking staff to 'do extra' for a long time comes at a cost in other respects. It has not been our wish or ideal but this is also the reality of managing multiple interlinking challenges simultaneously. We would like to thank staff for their kindness and resilience through their work in uncertain times and their commitment to Brunswick and the workers over the last year.

Cost of Living: To support with the significant rise in wages, utilities and food Brunswick provided staff with a one off payment which was transferred at the end of the calendar year (December 2022). Several staff expressed their thanks for this payment. The payment was a small way of showing support for staff and hopefully, also retaining our staff team who bring so many excellent skills and qualities to the work we do.

Volunteering: Brunswick benefits from a wide range of volunteer support. At the end of March 2023, we had 65 volunteers who donated in excess of 310 hours a week. This represents one of the key ways that Brunswick offers 'added value' to its contracted obligations. This mostly takes the form of extra support for people with learning disabilities, increasing the one-to-one attention, support and training that they receive. However, volunteers also increase our production, get involved in fundraising and are on the board of trustees.

In line with the picture nationally, our numbers of volunteers reduced significantly during lockdowns and restrictions and in the return afterwards. Throughout the year, our Volunteer Manager has worked to ensure regular communication with existing volunteers, liaise with staff about their volunteering needs and seek new volunteers. Like recruitment for staffing, this has been an ongoing process and one which has been vital to helping rebuild the experience we can offer to workers. We have a diverse range of volunteers including students from nearby colleges and universities, a nearby prison and employee volunteering schemes run by local companies. It is noteworthy how much difference we make in the lives of volunteers who, while they are

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE – continued

themselves giving to us, also gain from the experience. This has included helping people recovering from poor mental health to gain skills and confidence, and has led to some returning to paid employment.

Service provision: A challenge we faced throughout 2022/23 was the high number of vacant spaces in groups. This remained at an average rate of 31 spaces throughout the year and this represents a loss of £80,471 potential income in a whole year. We attempted to improve the vacancy rate by sharing information regularly with the local authorities (given their high turnover of staff) so that new social workers would get to know about Brunswick, we increased our contact with local authorities in as many ways as we could think of and achieve and as always, were proactive in supporting requests for increases to days for existing workers. Unfortunately, despite our efforts, the referral rate coming through remained low and slow. Towards the end of the financial year, we started taking steps to restructure some of our staffing because we needed to reduce our staffing to offset the vacant worker places. The final outcomes of this have fallen into the 2023/24 year and will be reported in next year's report.

More optimistically, in Spring 2022, we saw the moving of our Office and Events group up to the main site from our old base at Priory Street. The feedback from the team was really positive and it for many, it helped strengthen the sense of everyone 'coming back together'. The teams moved into the downstairs office space which was made possible by some of the office based staff moving upstairs into the old Caretaker's Flat. This was vacant after the retirement of the Caretaker in May 2022.

In the summer of 2022, we operated during two heatwaves which saw temperatures rise to around 40 degrees. This was challenging and everyone's safety took priority over any activity. Whilst we're pleased with how we managed the challenges this created, it did emphasise again the challenges that some of our buildings create and which we hope to improve with future developments.

In late 2022 we started preparing for our workers survey, the first since the pandemic. We approach this differently to most organisations, certainly that we know of, and our approach means that 100% of workers were involved and contributed. The sessions were held in February and March 2023 and the results written up in the 2023/24 year. We also completed a parent and carer survey at the same time. Whilst the results for both surveys fall into next year's report, we would like to say that the feedback was truly heartening, moving and motivating. There were some useful suggestions too and all of the feedback has been written up and shared.

Service quality: The Service Manager post continues to develop in building relationships that aid in the quality of service, progression or opportunities for workers. During the year, the City of York Council (CYC) introduced its new service quality audit platform PAMMS which will provide a hybrid of digital and in person assessment of providers to showcase their provision along with the governance contractual obligations in running a day community service. The completion of the PAMMS audit fell into the 2023/24 financial year and so will be included in next year's report.

In 2022/23, we also started a review of all policies many of which needed an overhaul as we emerged out of the pandemic. This was a substantial task that has seen the management team and Board review and renew policies throughout the year and into the 2023/24 year too.

Finance: In March 2023, Equilibrium Accounts supported the leadership team to migrate to an online accounting software having used a desktop version. This change has demanded time from the management team but overall, it went fairly smoothly. Hopefully in the next financial year, we will see the benefit of a better system that is more accessible to the whole management team. These changes have meant that the management team have had a different day to day involvement in finance. Whilst this has been another pressure whilst being under-resourced, it has also had positive benefits in seeing how our systems can be improved.

Finance is a challenging area which demands more and more time and attention as the funding situation in social care becomes harder. We have seen significant increases in almost all costs: insurances, general running costs, vehicle costs etc and most particularly, in staff salaries as both the National Living Wage and the Real Living Wage increased. In 2022/23, we were awarded a 3% uplift to our contract price with CYC but the Real Living Wage had increased by 4.2% and a further 10% increase was announced in September 2022 which we would apply in the following financial year (2023/24). Unfortunately, the size of these rises mean that our income, in a short period of time, is rapidly nowhere near enough to cover staff salaries. The need to diversify our income, increase income and reduce costs is a constant need and pressure.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE – continued

Site developments: This year, following the recruitment to the Site Manager role on a temporary basis, we began a programme of works to address key areas of infrastructure at both the Brunswick and Walled Garden sites. These investments are intended to support the operational needs of Brunswick for the next few years whilst the strategic work is developed and from this, a wider site plan and approach can be formulated.

Drainage project: Work to progress this crucial infrastructure project stalled due to sporadic communication from Sustrans and as such, Brunswick continues to be in a vulnerable position until meaningful contact can be made. Contingencies will be drawn up in the year ahead to protect Brunswick's ability to continue its provision and offer to workers, volunteers, staff and the general public.

Peter Sowerby Foundation Grant: Work began on the initial stages of the grant funded project 'Being Brunswick'. This included input from the Services Manager, Volunteer Manager, Operations Manager, Woodwork Area Leader and the Codirectors. We are grateful to the Sowerby Foundation for allowing us to delay the start of the project due to impact of the pandemic and for the funding generally. We know that workers and their families value Brunswick's approach and quality of support already but the project is enabling us to explore and build this even further. We will also create a set of resources to support our framework of support for existing and new staff alike.

Work Area developments: We established new relationships in the year for different work areas. Plant Production had grown and nurtured seed for the National Environment Agency and their natural flood defence work at Clifton Ings. Garden Services teams and some of our volunteers then supported with the planting on site. Land Produce scaled up its offer to Food Circle as they established themselves more within the York marketplace. We would like to draw particular attention to the development of the One-to-one Work Area which has grown throughout the year. New staff, new ideas and a real focus on supporting staff in these roles has seen a team really emerge

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance: At the start of 2022/2023 the Board had 6 trustees. During the year one trustee resigned and two were appointed. The Board meets routinely 6 to 8 times a year. The trustees accept responsibility for the charity by ensuring that the charity is solvent, well run and acts within the Charity's stated objectives. The Board will review urgent items, decide on matters going forward and will delegate operational issues to management. A number of sub committees have been formed to deal with specific topics, and these meet separately. They report back to the board and can make recommendations for final decisions.

An annual general meeting takes place no more than 15 months after the previous one at which trustees are elected to posts.

Management and structure: The trustees delegate the day to day management of Brunswick to the Directors who are supported and informed by the wider Brunswick team. Our current management structure includes posts responsible for finance, site and facilities, volunteers, operations, and service delivery. In addition, each work area e.g. crafts, plant production, has an Area Leader who leads the development of these areas as well as supporting staff based in these areas.

In the reporting period, there have not been any changes to our management structure and it is summarised as:

- Lauren Webb Co-Director and Michael Tansley-Thomas, Interim Co-Director.
- Judy Gray, Operations Manager.
- Pleuni de Jong, Service Manager.
- Liz Hamilton, Volunteer Coordinator
- Chris Chidlow, Site Manager.

In addition to these posts which cover our operational and strategic needs, we have a contract with Citation to provide HR and health and safety services including legal advice. This supports management team and trustees with specialist and up to date advice to help the organisation meet the complexities of employment and health and safety legislation.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Treasurer's financial report

Overall, the consolidated net deficit for 2022-23 for BON and the CIC was £36,781, compared with a profit figure of £48,386 for the previous year. The CIC also made a small loss of (£1,754) compared to a profit of £11,287 in 2021/2022. Again, the CIC managed to deliver a solid performance despite continued difficult trading conditions. As well as raising funds for Brunswick the shop remains an important outlet for Brunswick goods, and provides many and varied opportunities for workers.

Our total contract income overall increased slightly to £444,811 (2021/22: £426,041). Direct payments income increased from £62,199 in 2021-22 to £88,030 in 2022-23. Income from restricted grants reduced to £7500 in 2022-23, compared with £47,369 in 2021-22.

However, our combined Grants and Direct Payments income was slightly lower at £95,530 (2022/23: £109,568). Grants are lower however we are seeing an increase in income from Direct Payments.

Donations and legacies were also slightly down on the previous year at £16,107 (2021/22: £19,884). We would like to sincerely thank all those who supported us with donations and grant awards through this very challenging period.

Our most significant expenditure is staff costs. The consolidated staff costs have increased by 10.27% in 2022-23 to £587,700 compared to £532,949 in 2021-22. A pay increase of 4.2%-4.9% was applied to staff salaries to enable us to continue to follow the Real Living Wage which rose by 4.2%. Any increase also increases the on-costs to salaries for Brunswick as an employer e.g. pension contributions. Our uplift from City of York Council in 2022-23 was 3% so this did not cover the increase offered to us as a contractor.

The total expenditure on external training was £2724, an increase from £1976 in 2021-22 was £1,976. We continue to commit to training for our staff team. *Staff carried out training via our online health and safety training facility run by Citation, through external providers as needed e.g. First Aid training and through our own in-house provision e.g. we held a staff training day towards the end of the financial year.*

Overall this amounts to a solid financial performance for the Organisation despite the very difficult operating environment where cost increases such as the National and Real Living Wage are increasing significantly at a time when local authority funding is not keeping pace with inflation. We anticipate several difficult trading years ahead which will draw on our reserves as we implement a plan to diversify our income generation. The Board have met to discuss this matter and are generating plans to address the shortfall in income.

Reserves policy

How much we need to hold in reserve and why

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. The aim is to have free reserves which equates to approximately three months of unrestricted expenditure, which at current levels of expenditure amounts to £200,000 up from £180,000. At this level the working capital needs of the charity would be met in the event of a significant drop in funds.

The trustees have also set up an Adversity Reserve to cover large, unexpected expenses. The amount set aside in this reserve has been reduced from £30,000 to £20,000 following an internal review of potential financial risks.

How and when the charity's reserves can be spent

Working Capital Reserve: We will report the level of free reserves every quarter to the board of trustees as part of our finance report. This report will set out whether our free reserves at the end of the quarter are sufficient to cover three months of unrestricted expenditure. If the level of free reserves falls below three months of unrestricted expenditure, and is forecast to remain below this level for the next financial quarter, the board will take appropriate action to address this.

Adversity Reserve: This reserve would be used for significant, unexpected expenditure which was not included in the budget. The spending of the reserve would require the authorisation of the director and the board / chair. Under £2,500 expenditure would require authorisation by the director and the chair, over £2,500 authorisation would be required by the board.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW – continued

How often the reserves policy will be reviewed

The reserve policy will be reviewed once a year as part of the budget process.

Free reserves

At 31 March 2023 the amount held in free reserve was £330,993 (2022: £323,249). Of this, £200,000 is set aside for the Working Capital Reserve and £20,000 for the Adversity Reserve. We have reviewed our plans for people, operations and strategic development and have decided to designate funds to the following reserves:

- £20,000 for our Drainage Project to replace our septic tank with mains drainage.
- £10,000 for Strategic Development: To lead and establish processes of information gathering to guide the next stages of service provision and site development.
- £10,000 for Developing Sites: To improve and advance existing and new projects and initiatives across the Brunswick sites.
- £10,000 for Shop Building: To develop plans for a new shop building and plant nursery retail space.
- £17,000 for Vehicle Replacement.
- £5,000 for Staff Support and Inclusion, to fund costs associated with enabling staff to access support and also to support each other.
- £3,000 to Share the Approach of Brunswick - its people, site and ethos, and to give Brunswick a voice, within the wider community.
- £1,000 for Ideas and Innovation Fund. This is a contribution from Reserves to allow the different Work Areas to explore and trial different elements/ products or experiences for and by workers.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Brunswick Organic Nurseries Limited Also known as "Brunswick Organic Nursery and Craft Workshop" "Brunswick" and "BON"	
Charity registration number	1010178	
Company registration number	2667067	
Registered office	Appleton Road Bishophthorpe York YO23 2RF	
Board of trustees	Anthony Kilbride Frederick Woodhead Geraldine O'Brien Jacqueline O'Keefe Simon Usher Andrew Mark Stevenson Keith Lowe	Treasurer Chair (Resigned 15 November 2022) (Appointed 27 September 2022) (Appointed 14 March 2023)
Company secretary	Jacqueline O'Keefe Andrew Mark Stevenson	(Resigned 15 November 2022) (Appointed 15 November 2022)
Key management personnel	Michael Tansley Thomas Lauren Webb	Co-Director Co-Director
Advisors		
Independent examiner	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane Heslington York YO10 5DQ	
Bankers	The Co-operative Bank 41 Vicar Lane Leeds LS1 1HJ	

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Brunswick Organic Nurseries Limited for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company 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 Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees and signed on its behalf by:



A M Stevenson

Signed on 19/12/23 @ 20:19

Andrew Mark Stevenson - company secretary

18 December 2023

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
BRUNSWICK ORGANIC NURSERIES LIMITED**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the charity balance sheet, the consolidated and the charity cash flow statements and related notes.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW & ACCA.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



N P Clemit
Signed on 20/12/23 @ 07:46

N Clemit ACA, FCCA
JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
Heslington
York YO10 5DQ

18 December 2023

BRUNSWICK ORGANIC NURSERIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income					
Donations and legacies	2	16,107	-	16,107	19,884
Charitable activities	3	532,841	7,500	540,341	535,609
Other trading activities:					
Trading by beneficiaries	2	52,169	-	52,169	66,496
Fundraising	2	563	-	563	1,694
Trading subsidiary	2	212,824	-	212,824	229,721
Other	2	683	-	683	3,788
Investment income	2	1,095	-	1,095	51
Total income		<u>816,282</u>	<u>7,500</u>	<u>823,782</u>	<u>857,243</u>
Expenditure					
Raising funds					
Trading subsidiary	4	191,124	-	191,124	191,027
Other	4	7,122	-	7,122	5,447
Charitable activities	4	633,211	29,106	662,317	611,729
Net loss on disposal of assets		-	-	-	654
Total expenditure		<u>831,457</u>	<u>29,106</u>	<u>860,563</u>	<u>808,857</u>
Net (deficit) / income for the year	5	(15,175)	(21,606)	(36,781)	48,386
Transfer between funds	12,13	46,404	(46,404)	-	-
Net movement in funds		31,229	(68,010)	(36,781)	48,386
Funds at 31 March 2022		<u>396,246</u>	<u>142,444</u>	<u>538,690</u>	<u>490,304</u>
Funds at 31 March 2023		<u><u>427,475</u></u>	<u><u>74,434</u></u>	<u><u>501,909</u></u>	<u><u>538,690</u></u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. The surplus for the year for Companies Act purposes comprises the net deficit for the year of £36,781 (2022: £48,386 income).

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	91,235	92,532
CURRENT ASSETS			
Stock		23,012	24,257
Debtors	10	88,564	58,731
Cash at bank and in hand		370,851	470,248
		482,427	553,236
CREDITORS: amounts falling due in less than one year	11	71,753	107,078
NET CURRENT ASSETS		410,674	446,158
TOTAL ASSETS LESS CURRENT LIABILITIES		501,909	538,690
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	337,589	372,897
Non-Charitable trading funds	12	189	13,702
Designated funds	12	89,697	9,647
		427,475	396,246
Restricted funds	13	74,434	142,444
TOTAL CHARITY FUNDS		501,909	538,690

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 18 December 2023 and signed on their behalf by:



Frederick Woodhead

Signed on 18/12/23 @ 17:42

Frederick Woodhead
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2023

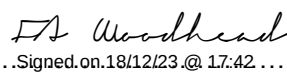
	Note £	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	89,697	90,723
Investment in subsidiary	6	1	1
CURRENT ASSETS			
Debtors	10	245,789	190,704
Cash at bank and in hand		230,282	335,110
		476,071	525,814
CREDITORS: amounts falling due in less than one year	11	64,049	91,550
NET CURRENT ASSETS		412,022	434,264
TOTAL ASSETS LESS CURRENT LIABILITIES		501,720	524,988
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	337,589	372,897
Designated	12	89,697	9,647
		427,286	382,544
Restricted funds	13	74,434	142,444
TOTAL CHARITY FUNDS		501,720	524,988

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 18 December 2023 and signed on their behalf by:



 Signed on 18/12/23 @ 17:42
 Frederick Woodhead
 Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Cash flows from operating activities:					
Net cash provided by/(used in) operating activities	1	(92,923)	(98,354)	1,765	(38,451)
Cash flows from investing activities					
Dividends, interest and rents from investments		1,095	1,095	51	51
Purchase of property, plant and equipment		(7,569)	(7,569)	(6,176)	(5,372)
Proceeds on disposal of tangible fixed assets		-	-	3,000	3,000
Change in cash and cash equivalents in the year		(99,397)	(104,828)	(1,360)	(40,772)
Cash and cash equivalents at 1 April 2022		470,248	335,110	471,608	375,882
Cash and cash equivalents at 31 March 2023	2	370,851	230,282	470,248	335,110

NOTES TO THE CASH FLOW STATEMENT

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Net income for the year	(36,781)	(23,268)	48,386	49,837
Adjustments for:				
Depreciation charges	8,866	8,595	11,931	10,656
Loss/(profit) on disposal of fixed assets	-	-	654	654
Dividends, interest and rents from investments	(1,095)	(1,095)	(51)	(51)
Decrease/(increase) in stock	1,245	-	(5,973)	-
Decrease/(increase) in debtors	(29,833)	(55,085)	(17,729)	(66,642)
Increase/(decrease) in creditors	(35,325)	(27,501)	(35,453)	(32,905)
Net cash provided by/(used in) operating activities	(92,923)	(98,354)	1,765	(38,451)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Cash in hand	370,851	230,282	470,248	335,110
	370,851	230,282	470,248	335,110

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparation

Brunswick Organic Nurseries Limited is a private limited company, has no share capital and is registered in England and Wales. In the event of the company being wound up or dissolved, funds remaining after all debts and liabilities are settled will be transferred to a similar institution with similar charitable objectives. The charity's registered office is as stated on the report of the board of trustees.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Brunswick Organic Nurseries Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling which is the functional currency of the charity.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Brunswick of York CIC on a line by line basis. A separate statement of financial activities, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Sales comprise the sales of organic fruit and vegetables and groceries, horticultural sundries, crafts and gardening services.
- Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

Income (continued)

- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

- Raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

Asset Category	Annual rate	
Buildings	4% - 10%	straight line
Vehicles	25%	straight line
Plant and equipment – Water recycling plant	10%	straight line
Plant and equipment – Other	15%	reducing balance
Plant and equipment – IT equipment	33%	straight line

Stock

Stock is valued at the lower of cost and net realisable value.

Pensions

The charitable company contributes to defined contribution pension schemes on behalf of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

2. INCOME OTHER THAN CHARITABLE ACTIVITIES

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Total £
Donations and legacies	16,107	-	16,107	19,884	-	19,884
	<u>16,107</u>	<u>-</u>	<u>16,107</u>	<u>19,884</u>	<u>-</u>	<u>19,884</u>
Other trading activities						
Trading by beneficiaries	52,169	-	52,169	66,496	-	66,496
Fundraising	563	-	563	1,694	-	1,694
Trading subsidiary	212,824	-	212,824	229,721	-	229,721
Other income	683	-	683	3,788	-	3,788
	<u>266,239</u>	<u>-</u>	<u>266,239</u>	<u>301,699</u>	<u>-</u>	<u>301,699</u>
Total other trading activities	266,239	-	266,239	301,699	-	301,699
Investment income						
Bank interest	1,095	-	1,095	51	-	51
	<u>1,095</u>	<u>-</u>	<u>1,095</u>	<u>51</u>	<u>-</u>	<u>51</u>
Total	283,441	-	283,441	321,634	-	321,634
	<u>283,441</u>	<u>-</u>	<u>283,441</u>	<u>321,634</u>	<u>-</u>	<u>321,634</u>

	2023 £	2022 £
Other income comprises:		
Rent / services	75	900
External sales	-	2,684
Miscellaneous income	608	204
	<u>683</u>	<u>3,788</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

3. INCOME FROM CHARITABLE ACTIVITIES

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Total £
Contracts						
City of York Council	423,590	-	423,590	401,641	-	401,641
North Yorkshire County Council	21,221	-	21,221	20,305	-	20,305
East Riding County Council	-	-	-	4,095	-	4,095
	444,811	-	444,811	426,041	-	426,041
Other						
Grants	-	7,500	7,500	-	47,369	47,369
Direct payments	88,030	-	88,030	62,199	-	62,199
Total	532,841	7,500	540,341	488,240	47,369	535,609

4. TOTAL EXPENDITURE

	Raising funds £	Activities costs £	Total 2023 £	Total 2022 £
Staff costs and contract labour	6,116	536,966	543,082	487,870
Trainees	-	19,765	19,765	17,333
Training	-	2,724	2,724	1,976
Travel and volunteer expenses	-	4,075	4,075	4,226
Horticultural materials	-	8,754	8,754	12,834
Craft and cooking materials	-	7,121	7,121	5,359
Garden services	-	2,735	2,735	6,653
Premises costs	-	16,756	16,756	17,724
Office costs	-	20,111	20,111	24,629
Repairs and renewals	-	16,070	16,070	9,784
Depreciation	-	8,595	8,595	10,656
Independent examination and accountancy	-	4,995	4,995	3,013
Professional fees	-	7,614	7,614	4,033
Miscellaneous	-	965	965	122
Community and events group	-	4,451	4,451	10,730
Trading subsidiary	191,124	-	191,124	191,027
Event costs	1,006	-	1,006	234
Advertising	-	620	620	-
Total expenditure	198,246	662,317	860,563	808,203

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

5. NET INCOME FOR THE YEAR

This is stated after charging/(crediting):	2023 £	2022 £
Accountant's independent examination	4,282	3,870
Depreciation (see note 9)	8,866	11,931
	<u> </u>	<u> </u>

6. TRADING SUBSIDIARY

The wholly owned trading subsidiary, Brunswick of York CIC (company number 07582220), which is incorporated in England and Wales, pays profits to the charity by gift aid. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the trading results is shown below:-

Summary profit and loss account	2023 £	2022 £
Turnover	212,824	229,721
Cost of sales	(133,304)	(141,578)
Staff costs and administration expenses	(81,274)	(76,856)
	<u> </u>	<u> </u>
Net (loss) profit	(1,754)	11,287
Amount gifted to the charity	(11,759)	(12,738)
	<u> </u>	<u> </u>
Retained in subsidiary	(13,513)	(1,451)
	<u> </u>	<u> </u>
The assets and liabilities of the subsidiary were:		
Fixed assets	1,538	1,809
Current assets	166,180	161,883
Creditors: amounts falling due within one year	(167,529)	(149,990)
	<u> </u>	<u> </u>
Total net assets	189	13,702
	<u> </u>	<u> </u>
Aggregate share capital and reserves	189	13,702
	<u> </u>	<u> </u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

7. STAFF COSTS

Consolidated staff costs during the year were as follows:	2023 £	2022 £
Wages and salaries	536,752	488,468
Employers National Insurance	28,075	23,851
Pension costs	22,873	20,630
	587,700	532,949

The average number of employees during the year was 43 (2022: 39) which on the basis of full-time equivalents is	24	22

No employee received emoluments of more than £60,000 per annum (2022: none).

The total paid to key management personnel during the year was £74,548 (2022: £73,788).

8. TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

Neither the board of trustees nor any persons connected with them received any remuneration. During the year no trustee (2022: none) was reimbursed for travel or subsistence costs (2022: none). The aggregated donations from trustees were £nil during the year (2022: £640).

Included in the staff costs of £587,700 is £360 of costs to family members of trustees working for the charity.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the preceding year.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

9. FIXED ASSETS: TANGIBLE ASSETS

Group

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2022	7,915	319,982	76,789	33,783	438,469
Additions	-	-	7,569	-	7,569
Disposals	-	-	-	-	-
	—	—	—	—	—
At 31 March 2023	7,915	319,982	84,358	33,783	446,038
	—	—	—	—	—
Depreciation					
At 1 April 2022	-	258,891	53,263	33,783	345,937
Charge for the year	-	3,054	5,812	-	8,866
Depreciation on disposals	-	-	-	-	-
	—	—	—	—	—
At 31 March 2023	-	261,945	59,075	33,783	354,803
	—	—	—	—	—
Net book value					
At 31 March 2023	7,915	58,037	25,283	-	91,235
	=====	=====	=====	=====	=====
At 31 March 2022	7,915	61,091	23,526	-	92,532
	=====	=====	=====	=====	=====

Charity

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2022	7,915	319,982	71,024	33,783	432,704
Additions	-	-	7,569	-	7,569
Disposals	-	-	-	-	-
	—	—	—	—	—
At 31 March 2023	7,915	319,982	78,593	33,783	440,273
	—	—	—	—	—
Depreciation					
At 1 April 2022	-	258,891	49,307	33,783	341,981
Charge for the year	-	3,054	5,541	-	8,595
Depreciation on disposals	-	-	-	-	-
	—	—	—	—	—
At 31 March 2023	-	261,945	54,848	33,783	350,576
	—	—	—	—	—
Net book value					
At 31 March 2023	7,915	58,037	23,745	-	89,697
	=====	=====	=====	=====	=====
At 31 March 2022	7,915	61,091	21,717	-	90,723
	=====	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

10. DEBTORS

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Trade debtors	77,568	77,019	53,007	50,851
Prepayments	5,909	4,821	3,618	3,285
Other debtors	5,087	5,087	2,106	2,106
Amount due from subsidiary company	-	158,862	-	134,462
	<u>88,564</u>	<u>245,789</u>	<u>58,731</u>	<u>190,704</u>

11. CREDITORS: AMOUNTS FALLING DUE IN LESS THAN ONE YEAR

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Trade creditors	13,155	7,007	17,044	9,616
VAT	28,200	29,162	27,823	22,294
Other creditors	11,045	11,045	38,894	38,894
Accruals	17,576	15,058	23,317	20,746
Deferred Income	1,777	1,777		
	<u>71,753</u>	<u>64,049</u>	<u>107,078</u>	<u>91,550</u>

As we emerged from the pandemic we took the precaution to mitigate any potential financial adjustments given that local authorities and Brunswick were working at pace in uncertain times. This included a provision of £27,928 in Other Creditors but no issues have been identified and so the Board of Trustees are satisfied the possibility of a reclaim is now considered sufficiently remote to warrant derecognition.

NOTES TO THE ACCOUNTS - 31 MARCH 2023

12. UNRESTRICTED FUNDS

	As at 1 April 2022 £	Income £	Expenditure £	Consolidation adjustments £	Transfer	As at 31 March 2023 £
Unrestricted funds						
General	372,897	603,458	(630,686)	35,213	(43,293)	337,589
Non-charitable trading funds	13,702	212,824	(191,124)	(35,213)	-	189
Designated - Winter	9,647	-	(9,647)	-	-	-
Designated – Fixed Asset	-	-	-	-	89,697	89,697
	<u>396,246</u>	<u>816,282</u>	<u>831,457</u>	<u>-</u>	<u>46,404</u>	<u>427,475</u>

----- 2021/22 -----

	As at 1 April 2021 £	Income £	Expenditure £	Consolidation adjustments £	Transfer	As at 31 March 2022 £
Unrestricted funds						
General	355,095	580,153	592,496	40,145	(10,000)	372,897
Non-charitable trading funds	15,153	229,721	191,027	(40,145)	-	13,702
Designated	-	-	353	-	10,000	9,647
	<u>370,248</u>	<u>809,874</u>	<u>783,876</u>	<u>-</u>	<u>-</u>	<u>396,246</u>

Unrestricted funds

Non-charitable trading funds are retained profits / losses held in Brunswick of York CIC.

The consolidation adjustments column represents the transactions between the Charity and Brunswick of York CIC removed when preparing consolidated group accounts.

Transfers between designated and unrestricted funds represent the transfer of unrestricted funds to be allocated to a designated fund.

Designated funds - winter relate to designations made for winter.

Designated fixed asset funds includes all the charities fixed assets the transfers represent allocations of net book values (see note 9) from both restricted funds and unrestricted funds. Subsidiary assets remain in the Non-charitable trading fund.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

13. RESTRICTED FUNDS

	As at 1 April 2022 £	Income £	Expenditure £	Transfer £	As at 31 March 2023 £
Café development	125	-	-	(125)	-
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	16,061	-	(5,000)	-	11,061
Charles Ruddock Trust	205	-	-	(205)	-
Drainage Project	10,050	-	-	-	10,050
Mess room	1,160	-	-	-	1,160
Potting shed extension	43,196	-	-	(43,196)	-
IT comms development – Discovery	101	-	(101)	-	-
Social club staff funding 2016	182	-	(182)	-	-
Bishopthorpe ward grant	10,168	6,500	(10,711)	-	5,957
Wood-chipper	2,878	-	-	(2,878)	-
Site signage	1,138	-	-	-	1,138
Walled garden improvements	13,333	-	-	-	13,333
Accessibility Drainage transport	381	-	-	-	381
Dehydration Project	4,000	-	-	-	4,000
Kitchen refurbishment	2,229	-	-	-	2,229
Nature Helps (NCCT)	2,000	-	-	-	2,000
Neighbourly Limited Comm Fund	400	-	(400)	-	-
Paving project	6	-	-	-	6
Peter Sowerby Foundation	25,000	-	(6,565)	-	18,435
The Finnis Scott Foundation	960	-	-	-	960
Horticulture 2021	4,000	-	(4,000)	-	-
Marsh Christian Trust	500	-	(500)	-	-
Screwfix Foundation	3,851	-	(1,101)	-	2,750
Arnold Clark Community Fund	-	1,000	(546)	-	454
	142,444	7,500	(29,106)	(46,404)	74,434

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

13. RESTRICTED FUNDS – continued

	As at 1 April 2021 £	Income £	Expenditure £	Transfer £	As at 31 March 2022 £
			----- 2021/22 -----		
Café development	147	-	22	-	125
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	16,061	-	-	-	16,061
Charles Ruddock Trust	241	-	36	-	205
Drainage Project	10,050	-	-	-	10,050
Mess room	1,365	-	205	-	1,160
Potting shed extension	45,332	-	2,136	-	43,196
IT comms development – Bishier-Hinton	986	-	986	-	-
IT comms development – Discovery	1,698	-	1,597	-	101
Social club staff funding 2016	1,126	-	944	-	182
Bishopthorpe ward grant	1,951	9,000	783	-	10,168
Wood-chipper	3,532	-	654	-	2,878
Site signage	1,138	-	-	-	1,138
Walled garden improvements	13,333	-	-	-	13,333
Accessibility Drainage transport	381	-	-	-	381
Dehydration Project	4,000	-	-	-	4,000
Kitchen refurbishment	2,199	30	-	-	2,229
Nature Helps (NCCT)	2,000	-	-	-	2,000
Neighbourly Limited Comm Fund	400	-	-	-	400
Paving project	96	-	90	-	6
Peter Sowerby Foundation	12,500	12,500	-	-	25,000
The Finnis Scott Foundation	1,000	-	40	-	960
Horticulture 2021	-	4,000	-	-	4,000
Marsh Christian Trust	-	500	-	-	500
NYCC IPC Fund	-	17,283	17,283	-	-
Screwfix Foundation	-	4,056	205	-	3,851
	<u>120,056</u>	<u>47,369</u>	<u>24,981</u>	<u>-</u>	<u>142,444</u>

Restricted funds represent monies to be used for the following specific purposes:

Café development – funding received to further develop the café. The transfer represents the net book value of depreciated fixed asset purchased from the initial income transferred to the designated fixed asset fund.

Haxby Wigginton Lectern – Funding from Haxby & Wigginton Methodist Church for promotional signal.

Progression - Money to provide people with opportunities for progression to greater independence.

Charles Ruddock Trust - promotion of the café Brunswick and development of the café. The transfer represents the net book value of depreciated fixed asset purchased from the initial income transferred to the designated fixed asset fund.

Drainage Project (Onaway Trust) – funding to replace the existing septic tank-based drainage system on the BON main site with a connection to mains drainage.

Mess room – funding received to upgrade the mess room.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

13. RESTRICTED FUNDS – continued

Potting shed extension – funds for the extension to the potting shed given by Garfield Western, the Clothworkers Foundation, Bailey Trust and Bernard Sunley Charitable Foundation. The transfer represents the net book value of depreciated fixed asset purchased from the initial income transferred to the designated fixed asset fund.

IT comms development (Discovery) – funding for the development of IT and communication skills.

Social club staff funding 2016 – funding for costs associated with running the social club.

Bishophthorpe ward grant – Funding to provide garden services in, and for the benefit of, the Bishophthorpe Parish.

Wood-chipper – Grants from Norman Collinson Charitable Trust, Colin and Sylvia Shepherd Charitable Trust and York Common Good Trust to contribute towards the purchase of a new wood-chipper. The transfer represents the net book value of depreciated fixed asset purchased from the initial income transferred to the designated fixed asset fund.

Site Signage – this grant is to fund the provision of a system of clear and accessible signage across the site to aid workers and visitors.

Walled Garden Improvements – funding for non-recoverable landlord approved improvement works to the Walled Garden at Bishophthorpe Palace.

Accessibility Drainage fund – money raised from the Interstellar Run fundraising campaign to be used towards improvements in accessibility, the drainage project and transport.

Dehydration Project – funding from the Local Postcode Trust. This project focuses on improving a green space to establish a vehicle of ongoing learning through the cultivation of herbs and the dehydrating of them for use.

Kitchen Refurbishment – to refurbish our on-site kitchen facilities and update/replace equipment.

Nature Helps - Funding from the Norman Collinson Charitable Trust, towards the Nature Helps Project. This will run wildlife-themed events for Brunswick workers and our wider community during 2021-22. Our main aim is to benefit our workers' mental health and wellbeing, through experiencing the natural world.

Neighbourly Limited Comm Fund – for additional staff training costs as a result of the pandemic.

Paving Project – funding with donations from the Rotary Club to pave an outside area to create a covered meeting and social space.

Peter Sowerby Foundation - This funding is to strengthen our approach to improving the lives of people with learning disabilities through developing it further into a recognised framework and embedding this framework within our staff team and across the whole organisation.

The Finnis Scott Foundation – the standing out project: to conserve and enhance the Horticultural, Wildlife, Arts and Crafts experience and opportunities for all those working on or visiting the site of the organic nursery through the regeneration of the Standing Out area and routeways to it on our site.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

13. RESTRICTED FUNDS – continued

Horticulture 2021-D'Oyly Carte - A one-off grant of £4,000.00 to Brunswick Organic Nursery to support its horticulture programmes in 2021/22.

Marsh Christian Trust – A grant to support with ongoing training needs both during and emerging from the pandemic.

Screwfix Foundation – To support with the repair and renewal of temporary and existing structures at our Walled Garden Site.

Arnold Clark Community Fund – represents monies to be spent on site repairs.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2023 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	91,235	-	91,235
Current assets	407,993	74,434	482,427
Creditors: amounts falling due in less than one year	(71,753)	-	(71,753)
Total net assets	427,475	74,434	501,909
CHARITY			
Fixed assets	89,697	-	89,697
Investments	1	-	1
Current assets	401,637	74,434	476,071
Creditors: amounts falling due in less than one year	(64,049)	-	(64,049)
Total net assets	427,286	74,434	501,720

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2023

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS (cont.)

Fund balances at 31 March 2022 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	46,128	46,404	92,532
Current assets	457,196	96,040	553,236
Creditors: amounts falling due in less than one year	(107,078)	-	(107,078)
Total net assets	396,246	142,444	538,690
CHARITY			
Fixed assets	44,319	46,404	90,723
Investments	1	-	1
Current assets	429,774	96,040	525,814
Creditors: amounts falling due in less than one year	(91,550)	-	(91,550)
Total net assets	382,544	142,444	524,988

15. LEASE COMMITMENTS

The charity had the following total commitments under non-cancellable operating leases:

	Property	
	2023 £	2022 £
Leases expiring in:		
One year	2,108	4,441
	Equipment	
	2023 £	2022 £
Leases expiring in:		
One year	898	887
Two – five years	3,590	-

16. RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED

The gross income of the charity for the year was £646,171 and the result of the charity for the year was net deficit of £23,268.

BRUNSWICK ORGANIC NURSERIES LTD

England & Wales - Charity number 1010178

Accounts

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2022

Company registration number 2667067

Registered charity number 1010178

BRUNSWICK ORGANIC NURSERIES LIMITED

INDEX	PAGE
REPORT OF THE BOARD OF TRUSTEES	1 - 9
INDEPENDENT EXAMINER'S REPORT	10
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES	11
CONSOLIDATED BALANCE SHEET	12
BALANCE SHEET	13
CONSOLIDATED AND CHARITY ONLY CASH FLOW STATEMENTS	14
NOTES TO THE ACCOUNTS	15 - 28

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Registered name of the Charity is: 'Brunswick Organic Nurseries Ltd'

Also known as: 'Brunswick Organic Nursery and Craft Workshop', 'Brunswick' or 'BON'

The Board of Trustees presents its report and the consolidated financial statements for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

OBJECTIVES AND ACTIVITIES

About us

Brunswick is a York based charity and our mission statement sets out our purpose as 'To enable people with learning difficulties to enrich their lives through work, developing relationships and building communities'. Our service users are known as "workers", a term they chose to use many years ago, and are referred to as such in this report.

Currently, many people with learning difficulties are excluded from a range of opportunities and experiences in society. This includes purposeful activity and work which can offer so many benefits including the development of skills, confidence and independence. Our commitment to inclusion and equality is visible in many elements of our approach, work and interactions. This offers an alternative model and experience to others who may often have seen or considered people with learning difficulties as being dependent in any relationship. Our open site and the shop enable us to challenge this every single day.

Our aims and objectives

Our Memorandum and Articles of Association state that the objects for which the company is established are 'The relief of persons with physical, mental or social handicap or disability and the education of the public in matters relating to such handicap or disability, organic husbandry and crafts'.

Currently Brunswick provides a variety of productive opportunities to its workers. This productive work directly confronts the exclusion of people with learning difficulties from purposeful activity and work. It also allows people with learning difficulties to gain skills, confidence, and independence.

Brunswick seeks to exemplify that people with learning difficulties can be producers and contributors to our society. It offers wider society opportunities to meet people with learning difficulties outside of a dependent relationship, opportunities usually denied to many in the community.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Strategies for achieving aims and objectives

We achieve our aims and objectives through a range of means.

Participation in our work areas: We offer a range of different productive work areas which offer workers the opportunity to learn or practice skills, the experience of being in a team setting and work environments which support good wellbeing. These all have the potential to create positive outcomes such as better physical and mental health, self-confidence and progression in skills. Workers receive a small allowance which, though not large in society's terms, is of great importance to BON workers.

The range of activities that we offer include:

- **Plant production** grows a range of plants in pots which are sold through our shop.
- **Land crops** grow organic fruit and vegetables which are sold in our shop and also to a number of local restaurants. We have continued to supply the York Food Circle, a social enterprise working to create a sustainable and fair food system with local growers.
- **Garden Services** provide contracted gardening design and maintenance services to a range of customers in and around York. The Garden Services teams have continued to see demand for their services and have the benefit now of being able to choose which contracts offer the best opportunities for skills development, interest and value, both financially but also considering value to the community.
- **Woodwork** creates handmade items ranging from bird boxes to benches. The woodwork team continues to only run one day a week and yet the diversity of products and therefore opportunities for workers keeps evolving.
- **Catering** produces snacks and lunches for staff, workers and volunteers to enjoy. The catering team have continued to bake goods for the shop and this has been a real success.
- **Crafts** produce a range of products such as cards, jewellery and rugs which are sold in our shop and in a number of outlets across York. The teams continue to develop new designs.
- **Community and Events** teams offer administration skills development and assist with tasks which develop office skills such as writing our newsletter and planning events.
- Our **shop** continues to offer work placements which see workers serving customers and developing skills in retail. The shop showcases many of the products that are grown and made at Brunswick and it continues to bring pride to the workers who see the public choosing to buy their products.

Participation in social and leisure opportunities: In the last financial year it has not been possible, because of the COVID-19 pandemic restrictions and Brunswick's cautious approach to returning to normality, to offer the usual range of social and leisure opportunities such as weekend walks, the summer picnic, Christmas celebrations and events which were organised by workers such as an open mic night. However, we have run events online, such as quiz nights and sing-alongs. These events offer opportunities for people to connect, create and/or nurture friendships and practice social skills.

Workers as Brunswick representatives: In previous years, many of our workers have chosen to support and represent Brunswick at various fundraising events throughout the year. Again, this activity was curtailed by the pandemic.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

CHAIR'S REPORT 2022

In spite of the gradual relaxation of COVID restrictions the year presented many challenges. On behalf of the trustees I would like to thank the Brunswick management team, all staff and volunteers for the exceptional work that they have undertaken and the support they have given to our workers.

This is reflected in the number of workers returning to Brunswick which has been a tremendous achievement. There are places still vacant but emerging from the pandemic, amid an environment that continues to see challenges across multiple sectors that impact Brunswick, it is credit to the continuing offer Brunswick makes to its community that allows it to grow.

During and immediately after the pandemic the priority was to return people well to Brunswick. This meant that many initiatives were placed on hold to accommodate those returning and to be able to meet them where their needs were at that time. The volatility and unpredictability of the pandemics impact has not escaped Brunswick with many staff retiring or moving on. It is likely as we head into a new financial year that the cost of living situation will affect our staff and increase our difficulty in recruiting replacements.

We have been actively looking to recruit new trustees to replace those who resigned this year. We continue to strive as a Board to recruit knowledge and skills to enable Brunswick to navigate the present and its future with a reliable and significant resource that a strong Board offers.

Great progress has been made at the Walled Garden in a general reorganisation and rationalisation. Some of this has been geared towards additional utilisation of the Walled Garden. Potential planning issues around intensification of use, change of use and access are being investigated before we commit large sums of money to the project.

The space upstairs in the office building will be vacated heading into the new financial year as our Caretaker, Doogie retires and moves off site. The opportunity has been taken to utilise the space as additional office space with the intention of relocate the Community and Events teams from Priory Street to operationally run the Brunswick Office on the ground floor. This is a significant move for the Groups and for Brunswick. It will change Brunswick relationship with York CVS going forward as we vacate the offices we have been working from for some time.

Lastly, the cost of living and inflation in general is of concern as we head into the new financial year. The threat of COVID remains and so heading into winter could also be a challenging time for Brunswick. Management and the trustees will be monitoring the situation closely in the months to come.

ACHIEVEMENTS AND PERFORMANCE

Covid-19: The past year has continued to be defined in many ways by the pandemic of Covid-19. From April 2021 onwards, we worked hard to enable the return of all of Brunswick's workers. For some workers, this was a complex process given changes that had happened in their wider lives. Many of our workers returned with additional needs including poorer mental or physical health and changes to their home circumstances. This has been challenging to adapt to – it has not been a case of picking up from where we and they left off. Our decision to continue operating (for now) with smaller groups as part of our risk assessment has created operational and financial challenges although it has also contributed to successfully keeping people safe – we did not experience an outbreak of Covid-19 at Brunswick. The ongoing need to manage risk and consider workplace adaptations has used extra resource, particularly time. This has had a significant impact on the management team's capacity. In the reporting period, thousands of decisions throughout the year, big and small, have been needed that were in addition to all our normal operating demands. Covid-19 has continued to bring uncertainty into our daily operations and future planning and whilst we are relieved, grateful and pleased with what we have achieved, it has also had myriad consequences for us in time, energy, capacity and finance.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE – continued

Staffing: One of the biggest impacts of the pandemic has been navigating the impact it has had on our staffing. We knew that a period of change was ahead as some staff had held off changes during lockdowns and restrictions but were now looking to fulfil their choices and plans. In the reporting period, we had 13 staff retire or leave. We also had 11 new staff join us. Operationally this has been incredibly challenging at times with periods of being short staffed, the significant time demands of recruitment and then working at great pressure and pace to induct and support new staff. Almost all of our work areas were affected by staff shortages and changes. After six rounds of recruitment, progress has been made although we expect this period of change to continue for a while yet.

Volunteering: Brunswick benefits from a wide range of volunteer support. At the end of March 2022, we had 55 volunteers who donated in excess of 288 hours a week. This represents one of the key ways that Brunswick offers 'added value' to its contracted obligations. This mostly takes the form of extra support for people with learning difficulties, increasing the one-to-one attention, support and training that they receive. However, volunteers also increase our production, get involved in fundraising and are on the board of trustees.

Our numbers of volunteers reduced during lockdowns and restrictions. Throughout the year, our Volunteer Manager has worked to ensure regular communication with existing volunteers, liaise with staff about their volunteering needs and seek new volunteers. Like recruitment for staffing, this has been an ongoing process and one which has been vital to helping rebuild the experience we can offer to workers. We have a diverse range of volunteers including students from nearby colleges and universities, a nearby prison and employee volunteering schemes run by local companies. It is noteworthy how much difference we make in the lives of volunteers who, while they are themselves giving to us, also gain from the experience. This has included helping people recovering from poor mental health to gain skills and confidence, and has led to some returning to paid employment.

Service quality: A new Service Manager was appointed and started in January 2022. They have made good progress on numerous objectives including worker reviews and support plans which as workers returned, were a substantial and important task.

Site developments: Site developments slowed down unsurprisingly in the reporting period. There have continued to be discussions and exploration of ideas, particularly at our walled garden site. Teams have worked hard to clear space in readiness for temporary buildings, improve the car park area for access and consider small changes that could be made internally to the existing buildings.

Drainage project: Due to the pandemic and sporadic communications received from various involved parties, the project to connect Brunswick's drainage to the main sewer wasn't able to advance on the initial work we had achieved. We are hoping that as things return to a degree of normality we can pick this work back up and finish this important project.

Finally, in this report, we would like to acknowledge the variety of support that we have received this year. Without it we would not have managed as much as we did. Thank you to our workers, their families and home support staff for supporting us and being flexible and patient, as we've continued to adapt and navigate change following the pandemic. Thank you to our volunteers who gave time to provide support and make those moments when we could be together so much richer. We would like to thank all our staff who have gone above and beyond on so many occasions to keep us going and growing, so often putting others' needs above your own. The ask of you during the year has been great.

We are grateful to our commissioners and funders for their support, guidance and financial backing throughout a very challenging time and also to the trusts, foundations and grant makers who have invested into our work and enabled us all.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance: At the start of 2021/2022 the Board had 8 trustees. During the year 3 trustees, including the Chair, resigned and efforts are being made to recruit additional trustees. The Board meets routinely 6 to 8 times a year. The trustees accept responsibility for the charity by ensuring that the charity is solvent, well run and acts within the Charity's stated objectives. The Board will review urgent items, decide on matters going forward and will delegate operational issues to management. A number of sub committees have been formed to deal with specific topics, and these meet separately. They report back to the board and can make recommendations for final decisions. The resignation of trustees has resulted in fewer subcommittee meetings in the second half of the year

An annual general meeting takes place toward the end of each calendar year at which trustees are elected to posts.

Management and structure: The trustees delegate the day to day management of Brunswick to the Directors who are supported and informed by the wider Brunswick team. Our current management structure includes posts responsible for finance, site and facilities, volunteers, operations, and service delivery. In addition, each work area e.g. crafts, plant production, has an Area Leader who leads the development of these areas as well as supporting staff based in these areas.

In the reporting period, the key changes to the management structure include:

- As planned, Alison Hughes, Co-Director, retired in December 2021 following the return of Lauren Webb, Co-Director from maternity leave in March 2021.
- Michael Tansley-Thomas, Deputy Director, and Judy Gray, Operations Manager, both took on additional responsibilities throughout the pandemic and these continued throughout the reporting period. Michael is currently Interim Co-Director.
- Our Site and Facilities Manager retired in July 2021.
- Our Horticulture Manager left in July 2021.
- As mentioned, Pleuni de Jong started in post as Service Manager in January 2022, leaving her previous role with us as Community and Events Area Leader.

In addition to these posts which cover our operational and strategic needs, we have a contract with Citation to provide HR and health and safety services including legal advice. This supports management team and trustees with specialist and up to date advice to help the organisation meet the complexities of employment and health and safety legislation.

FINANCIAL REVIEW

Treasurer's financial report

Overall, the consolidated net income for 2021-22 for BON and the CIC was £48,386, compared with £73,797 for the previous year. The CIC made a profit of £11,287 (2020-21: £14,080). Again, the CIC managed to deliver a good financial performance despite continued difficult trading conditions. As well as raising funds for Brunswick the shop remains an important outlet for Brunswick goods, and provides many and varied opportunities for workers.

Our total contract income overall decreased slightly to £426,041 (2020/21: £444,264). However, our combined Grants and Direct payments income was slightly higher at £109,568 (2020/21: £103,238).

Income from restricted grants was £47,369 in 2021-22, compared with £44,953 in 2020-21. These grants are set out in note 13.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW - continued

Treasurer's financial report - continued

Donations and legacies were also down on the previous year at £19,884 (2020/21: £56,204).

We would like to sincerely thank all those who supported us with donations and grant awards through this very challenging period.

Our most significant expenditure is staff costs. The consolidated staff costs have increased by 0.78% in 2021/22 coming in at £532,949. The overall pay increase was 2.15%

The total expenditure on external training in 2021-22 was £1,976, which is very similar to the previous year (2020-21; £2,050). Staff also carried out training via our online health and safety training facility run by Citation and we held two training days towards the end of the financial year.

Overall this amounts to a good financial performance for the Organisation which despite the very difficult operating environment still managed to deliver its services while retaining control of its cost base and managing to deliver a healthy surplus.

Reserves policy

How much we need to hold in reserve and why

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. The aim is to have free reserves which equates to approximately three months of unrestricted expenditure, which at current levels of expenditure amounts to £180,000. At this level the working capital needs of the charity would be met in the event of a significant drop in funds.

The trustees have also set up an Adversity Reserve to cover large, unexpected expenses. The amount set aside in this reserve remained constant at £30,000 following an internal review of potential financial risks.

How and when the charity's reserves can be spent

- **Working Capital Reserve:** We will report the level of free reserves every quarter to the board of trustees as part of our finance report. This report will set out whether our free reserves at the end of the quarter are sufficient to cover three months of unrestricted expenditure. If the level of free reserves falls below three months of unrestricted expenditure, and is forecast to remain below this level for the next financial quarter, the board will take appropriate action to address this.
- **Adversity Reserve:** This reserve would be used for significant, unexpected expenditure which was not included in the budget. The spending of the reserve would require the authorisation of the director and the board / chair. Under £2,500 expenditure would require authorisation by the director and the chair, over £2,500 authorisation would be required by the board.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW - continued

How often the reserves policy will be reviewed

The reserve policy will be reviewed once a year as part of the budget process.

Free reserves

At 31 March 2022 the amount held in free reserve was £323,249 (2021: £299,881). Of this, £180,000 is set aside for the Working Capital Reserve and £30,000 for the Adversity Reserve. We have reviewed our plans for people, operations and strategic development and have decided to designate funds to the following reserves:

- £15,000 for our Drainage Project to replace our septic tank with mains drainage.
- £7,000 for Strategic Development: To lead and establish processes of information gathering to guide the next stages of service provision and site development.
- £10,000 for Developing Sites: To improve and advance existing and new projects and initiatives across the Brunswick sites.
- £10,000 for Shop Building: To develop plans for a new shop building and plant nursery retail space.
- £17,000 for Vehicle Replacement.
- £10,000 for Winter 2022: To make sites and services ready for continued provision throughout the first winter post pandemic in recognition of the potential of unforeseen circumstances requiring solution.
- £5,000 for Staff Support and Inclusion, to fund costs associated with enabling staff to access support and also to support each other.
- £3,000 to Share the Approach of Brunswick - its people, site and ethos, and to give Brunswick a voice, within the wider community.
- £1,000 for Ideas and Innovation Fund. This is a contribution from Reserves to allow the different Work Areas to explore and trial different elements/ products or experiences for and by workers.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Brunswick Organic Nurseries Limited Also known as "Brunswick Organic Nursery and Craft Workshop" "Brunswick" and "BON"	
Charity registration number	1010178	
Company registration number	2667067	
Registered office	Appleton Road Bishopthorpe York YO23 2RF	
Board of trustees	Anna Vinuesa Anthony Kilbride Frederick Woodhead Ben Arnup Angela Fernyhough-Blackwood Geraldine O'Brien Jacqueline O'Keefe Simon Usher	(Resigned as Chair 24 November 2021, resigned as Trustee 16 January 2022) Treasurer (Appointed Chair 24 November 2021) (Resigned 24 November 2021) (Resigned 24 November 2021)
Company secretary	Frederick Woodhead Jacqueline O'Keefe	(Resigned 24 November 2021) (Appointed 24 November 2021)
Key management personnel	Alison Hughes Lauren Webb	Director Director
Advisors		
Independent examiner	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane Heslington York YO10 5DQ	
Bankers	The Co-operative Bank 41 Vicar Lane Leeds LS1 1HJ	

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Brunswick Organic Nurseries Limited for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company 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 Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees and signed on its behalf by:

 *Jacqueline O'Keefe*
Signed on 11/11/22 @ 12:50
Jacqueline O'Keefe - company secretary

8 November 2022

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
BRUNSWICK ORGANIC NURSERIES LIMITED**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the charity balance sheet, the consolidated and the charity cash flow statements and related notes.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW & ACCA.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



N P Clemit

Countersigned on 12/11/22 @ 10:50

N Clemit ACA, FCCA
JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
Heslington
York YO10 5DQ

9 November 2022

BRUNSWICK ORGANIC NURSERIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income					
Donations and legacies	2	19,884	-	19,884	56,204
Charitable activities	3	488,240	47,369	535,609	547,502
Other trading activities:					
Trading by beneficiaries	2	66,496	-	66,496	40,880
Fundraising	2	959	-	959	-
Trading subsidiary	2	229,721	-	229,721	210,341
Other	2	4,523	-	4,523	1,460
Investment income	2	51	-	51	39
Total income		<u>809,874</u>	<u>47,369</u>	<u>857,243</u>	<u>856,426</u>
Expenditure					
Raising funds					
Trading subsidiary	4	191,027	-	191,027	172,018
Other	4	5,447	-	5,447	5,330
Charitable activities	4	587,402	24,327	611,729	605,281
Net loss on disposal of assets		-	654	654	-
Total expenditure		<u>783,876</u>	<u>24,981</u>	<u>808,857</u>	<u>782,629</u>
Net income for the year	5	25,998	22,388	48,386	73,797
Transfer between funds	12,13	-	-	-	-
Net movement in funds		25,998	22,388	48,386	73,797
Funds at 31 March 2021		<u>370,248</u>	<u>120,056</u>	<u>490,304</u>	<u>416,507</u>
Funds at 31 March 2022		<u><u>396,246</u></u>	<u><u>142,444</u></u>	<u><u>538,690</u></u>	<u><u>490,304</u></u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. The surplus for the year for Companies Act purposes comprises the net income for the year of £48,386 (2021: £73,797).

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	9	92,532	101,941
CURRENT ASSETS			
Stock		24,257	18,284
Debtors	10	58,731	41,002
Cash at bank and in hand		470,248	471,608
		553,236	530,894
CREDITORS: amounts falling due in less than one year	11	107,078	142,531
NET CURRENT ASSETS		446,158	388,363
TOTAL ASSETS LESS CURRENT LIABILITIES		538,690	490,304
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	372,897	355,095
Non-Charitable trading funds	12	13,702	15,153
Designated funds	12	9,647	-
Restricted funds	13	396,246	370,248
		142,444	120,056
TOTAL CHARITY FUNDS		538,690	490,304

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 8 November 2022 and signed on their behalf by:



Frederick Woodhead

Signed on 11/11/22 @ .09:19
Frederick Woodhead
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2022

	Note £	2022 £	2021 £
FIXED ASSETS			
Tangible assets	9	90,723	99,661
Investment in subsidiary	6	1	1
CURRENT ASSETS			
Debtors	10	190,704	124,062
Cash at bank and in hand		335,110	375,882
		525,814	499,944
CREDITORS: amounts falling due in less than one year	11	91,550	124,455
NET CURRENT ASSETS		434,264	375,489
TOTAL ASSETS LESS CURRENT LIABILITIES		524,988	475,151
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	372,897	355,095
Designated	12	9,647	-
		382,544	355,095
Restricted funds	13	142,444	120,056
TOTAL CHARITY FUNDS		524,988	475,151

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 8 November 2022 and signed on their behalf by:



Frederick Woodhead

Signed on 11/11/22 @ 09:19

Frederick Woodhead
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Cash flows from operating activities:					
Net cash provided by/(used in) operating activities	1	1,765	(38,451)	138,545	122,049
Cash flows from investing activities					
Dividends, interest and rents from investments		51	51	39	39
Purchase of property, plant and equipment		(6,176)	(5,372)	(12,369)	(11,011)
Proceeds on disposal of tangible fixed assets		3,000	3,000	-	-
Change in cash and cash equivalents in the year		(1,360)	(40,772)	126,215	111,077
Cash and cash equivalents at 1 April 2021		471,608	375,882	345,393	264,805
Cash and cash equivalents at 31 March 2022	2	470,248	335,110	471,608	375,882

NOTES TO THE CASH FLOW STATEMENT

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Net income for the year	48,386	49,837	73,797	59,717
Adjustments for:				
Depreciation charges	11,931	10,656	12,112	10,924
Loss/(profit) on disposal of fixed assets	654	654	-	-
Dividends, interest and rents from investments	(51)	(51)	(39)	(39)
Decrease/(increase) in stock	(5,973)	-	3,005	-
Decrease/(increase) in debtors	(17,729)	(66,642)	9,497	17,983
Increase/(decrease) in creditors	(35,453)	(32,905)	40,173	33,464
Net cash provided by/(used in) operating activities	1,765	(38,451)	138,545	122,049

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Cash in hand	470,248	335,110	471,608	375,882
	470,248	335,110	471,608	375,882

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparation

Brunswick Organic Nurseries Limited is a private limited company, has no share capital and is registered in England and Wales. In the event of the company being wound up or dissolved, funds remaining after all debts and liabilities are settled will be transferred to a similar institution with similar charitable objectives. The charity's registered office is as stated on the report of the board of trustees.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Brunswick Organic Nurseries Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Brunswick of York CIC on a line by line basis. A separate statement of financial activities, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Sales comprise the sales of organic fruit and vegetables and groceries, horticultural sundries, crafts and gardening services.
- Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

Income (continued)

- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

- Raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

Asset Category	Annual rate	
Buildings	4% - 10%	straight line
Vehicles	25%	straight line
Plant and equipment – Water recycling plant	10%	straight line
Plant and equipment – Other	15%	reducing balance
Plant and equipment – IT equipment	33%	straight line

Stock

Stock is valued at the lower of cost and net realisable value.

Pensions

The charitable company contributes to defined contribution pension schemes on behalf of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

Provisions

Provisions are recognised when the trust has a legal or constructive present obligation as a result of a past event, it is probable that the trust will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

2. INCOME OTHER THAN CHARITABLE ACTIVITIES

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Donations and legacies	19,884	-	19,884	56,204	-	56,204
	<u>19,884</u>	<u>-</u>	<u>19,884</u>	<u>56,204</u>	<u>-</u>	<u>56,204</u>
Other trading activities						
Trading by beneficiaries	66,496	-	66,496	40,880	-	40,880
Fundraising	959	-	959	-	-	-
Trading subsidiary	229,721	-	229,721	210,341	-	210,341
Other income	4,523	-	4,523	1,460	-	1,460
	<u>301,699</u>	<u>-</u>	<u>301,699</u>	<u>252,681</u>	<u>-</u>	<u>252,681</u>
Investment income						
Bank interest	51	-	51	39	-	39
	<u>51</u>	<u>-</u>	<u>51</u>	<u>39</u>	<u>-</u>	<u>39</u>
Total	321,634	-	321,634	308,924	-	308,924
	<u><u>321,634</u></u>	<u><u>-</u></u>	<u><u>321,634</u></u>	<u><u>308,924</u></u>	<u><u>-</u></u>	<u><u>308,924</u></u>

	2022 £	2021 £
Other income comprises:		
Rent / services	900	900
External sales	2,684	-
Miscellaneous income	204	560
Community + events income	735	-
	<u>4,523</u>	<u>1,460</u>
	<u><u>4,523</u></u>	<u><u>1,460</u></u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

3. INCOME FROM CHARITABLE ACTIVITIES

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Contracts						
City of York Council	401,641	-	401,641	405,893	-	405,893
North Yorkshire County Council	20,305	-	20,305	30,759	-	30,759
East Riding County Council	4,095	-	4,095	7,612	-	7,612
	426,041	-	426,041	444,264	-	444,264
Other						
Grants	-	47,369	47,369	-	44,953	44,953
Direct payments	62,199	-	62,199	58,285	-	58,285
Total	488,240	47,369	535,609	502,549	44,953	547,502

4. TOTAL EXPENDITURE

	Raising funds £	Activities costs £	Total 2022 £	Total 2021 £
Staff costs and contract labour	5,213	482,657	487,870	484,867
Trainees	-	17,333	17,333	7,802
Training	-	1,976	1,976	2,050
Travel and volunteer expenses	-	4,226	4,226	4,762
Horticultural materials	-	12,834	12,834	7,882
Craft and cooking materials	-	5,359	5,359	2,839
Garden services	-	6,653	6,653	6,004
Premises costs	-	17,724	17,724	13,871
Office costs	-	24,629	24,629	25,676
Repairs and renewals	-	9,784	9,784	19,583
Depreciation	-	10,656	10,656	10,922
Independent examination and accountancy	-	3,013	3,013	2,813
Professional fees	-	4,033	4,033	10,698
Miscellaneous	-	122	122	3,331
Community and events group	-	10,730	10,730	7,185
Trading subsidiary	191,027	-	191,027	172,018
Event costs	234	-	234	326
Total expenditure	196,474	611,729	808,203	782,629

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

5. NET INCOME FOR THE YEAR

This is stated after charging/(crediting):	2022 £	2021 £
Accountant's independent examination	3,013	2,813
Depreciation	11,931	12,112
Operating lease costs - land and buildings	-	-
	=====	=====

6. TRADING SUBSIDIARY

The wholly owned trading subsidiary, Brunswick of York CIC (company number 07582220), which is incorporated in England and Wales, pays profits to the charity by gift aid. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the trading results is shown below:-

Summary profit and loss account	2022 £	2021 £
Turnover	229,721	210,341
Cost of sales	(141,578)	(128,373)
Staff costs and administration expenses	(76,856)	(67,888)
	=====	=====
Net profit	11,287	14,080
Amount gifted to the charity	(12,738)	-
	=====	=====
Retained in subsidiary	(1,451)	14,080
	=====	=====

The assets and liabilities of the subsidiary were:

Fixed assets	1,809	2,280
Current assets	161,883	120,195
	=====	=====
Creditors: amounts falling due within one year	(149,990)	(107,322)
	=====	=====
Total net assets	13,702	15,153
	=====	=====
Aggregate share capital and reserves	13,702	15,153
	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

7. STAFF COSTS

Consolidated staff costs during the year were as follows:	2022 £	2021 £
Wages and salaries	488,468	486,494
Employers National Insurance	23,851	22,480
Pension costs	20,630	19,808
	532,949	528,782

The average number of employees during the year was 39 (2021: 40) which on the basis of full-time equivalents is	22	22

No employee received emoluments of more than £60,000 per annum (2021: none).

The total paid to key management personnel during the year was £38,284 (2021: £34,772).

8. TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

Neither the board of trustees nor any persons connected with them received any remuneration. During the year no trustee (2021: none) was reimbursed for travel or subsistence costs (2021: none). The aggregated donations from trustees were £640 during the year (2021: £nil).

Included in the staff costs of £532,949 is £6,181 of costs to family members of trustees working for the charity.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the preceding year.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

9. FIXED ASSETS: TANGIBLE ASSETS

Group

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2021	7,915	319,982	76,563	33,783	438,243
Additions	-	-	6,176	-	6,176
Disposals	-	-	(5,950)	-	(5,950)
	=====	=====	=====	=====	=====
At 31 March 2022	7,915	319,982	76,789	33,783	438,469
	=====	=====	=====	=====	=====
Depreciation					
At 1 April 2021	-	255,245	47,274	33,783	336,302
Charge for the year	-	3,646	8,285	-	11,931
Depreciation on disposals	-	-	(2,296)	-	(2,296)
	=====	=====	=====	=====	=====
At 31 March 2022	-	258,891	53,263	33,783	345,937
	=====	=====	=====	=====	=====
Net book value					
At 31 March 2022	7,915	61,091	23,526	-	92,532
	=====	=====	=====	=====	=====
At 31 March 2021	7,915	64,737	29,289	-	101,941
	=====	=====	=====	=====	=====

Charity

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2021	7,915	319,982	71,602	33,783	433,282
Additions	-	-	5,372	-	5,372
Disposals	-	-	(5,950)	-	(5,950)
	=====	=====	=====	=====	=====
At 31 March 2022	7,915	319,982	71,024	33,783	432,704
	=====	=====	=====	=====	=====
Depreciation					
At 1 April 2021	-	255,245	44,593	33,783	333,621
Charge for the year	-	3,646	7,010	-	10,656
Depreciation on disposals	-	-	(2,296)	-	(2,296)
	=====	=====	=====	=====	=====
At 31 March 2022	-	258,891	49,307	33,783	341,981
	=====	=====	=====	=====	=====
Net book value					
At 31 March 2022	7,915	61,091	21,717	-	90,723
	=====	=====	=====	=====	=====
At 31 March 2021	7,915	64,737	27,009	-	99,661
	=====	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

10. DEBTORS

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Trade debtors	53,007	50,851	32,715	27,299
Prepayments	3,618	3,285	3,918	3,148
Other debtors	2,106	2,106	4,369	4,369
Amount due from subsidiary company	-	134,462	-	89,246
	<u>58,731</u>	<u>190,704</u>	<u>41,002</u>	<u>124,062</u>

11. CREDITORS: AMOUNTS FALLING DUE IN LESS THAN ONE YEAR

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Trade creditors	17,044	9,616	15,649	5,841
VAT	27,823	22,294	32,824	27,864
Other creditors	38,894	38,894	39,215	39,215
Accruals	23,317	20,746	54,843	51,535
	<u>107,078</u>	<u>91,550</u>	<u>142,531</u>	<u>124,455</u>

Other creditors include a provision of £27,928 (for 2021 and 2022) against income received from CYC that may be subject to adjustment.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

12. UNRESTRICTED FUNDS

	As at 1 April 2021 £	Income £	Expenditure £	Consolidation adjustments £	Transfer	As at 31 March 2022 £
Unrestricted funds						
General	355,095	580,153	592,496	40,145	(10,000)	372,897
Non-charitable trading funds	15,153	229,721	191,027	(40,145)	-	13,702
Designated	-	-	353	-	10,000	9,647
	<u>370,248</u>	<u>809,874</u>	<u>783,876</u>	<u>-</u>	<u>-</u>	<u>396,246</u>

----- 2020/21 -----

	As at 1 April 2020 £	Income £	Expenditure £	Consolidation adjustments £	Transfer	As at 31 March 2021 £
Unrestricted funds						
General	309,833	601,132	580,039	24,243	(74)	355,095
Non-charitable trading funds	1,073	210,341	172,018	(24,243)	-	15,153
	<u>310,906</u>	<u>811,473</u>	<u>752,057</u>	<u>-</u>	<u>(74)</u>	<u>370,248</u>

Unrestricted funds

Non-charitable trading funds are retained profits / losses held in Brunswick of York CIC.

The consolidation adjustments column represents the transactions between the Charity and Brunswick of York CIC removed when preparing consolidated group accounts.

Transfers between designated and unrestricted funds represent the transfer of unrestricted funds to be allocated to a designated fund.

Designated funds relate to designations made for winter.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. RESTRICTED FUNDS

	As at 1 April 2021 £	Income £	Expenditure £	Transfer £	As at 31 March 2022 £
Café development	147	-	22	-	125
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	16,061	-	-	-	16,061
Charles Ruddock Trust	241	-	36	-	205
Drainage Project	10,050	-	-	-	10,050
Mess room	1,365	-	205	-	1,160
Potting shed extension	45,332	-	2,136	-	43,196
IT comms development – Bishier-Hinton	986	-	986	-	-
IT comms development – Discovery	1,698	-	1,597	-	101
Social club staff funding 2016	1,126	-	944	-	182
Bishopthorpe ward grant	1,951	9,000	783	-	10,168
Wood-chipper	3,532	-	654	-	2,878
Site signage	1,138	-	-	-	1,138
Walled garden improvements	13,333	-	-	-	13,333
Accessibility Drainage transport	381	-	-	-	381
Dehydration Project	4,000	-	-	-	4,000
Kitchen refurbishment	2,199	30	-	-	2,229
Nature Helps (NCCT)	2,000	-	-	-	2,000
Neighbourly Limited Comm Fund	400	-	-	-	400
Paving project	96	-	90	-	6
Peter Sowerby Foundation	12,500	12,500	-	-	25,000
The Finnis Scott Foundation	1,000	-	40	-	960
Horticulture 2021	-	4,000	-	-	4,000
Marsh Christian Trust	-	500	-	-	500
NYCC IPC Fund	-	17,283	17,283	-	-
Screwfix Foundation	-	4,056	205	-	3,851
	<u>120,056</u>	<u>47,369</u>	<u>24,981</u>	<u>-</u>	<u>142,444</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. RESTRICTED FUNDS – continued

	As at 1 April 2020 £	Income £	Expenditure £	Transfer £	As at 31 March 2021 £
Café development	173	-	26	-	147
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	16,061	-	-	-	16,061
Charles Ruddock Trust	283	-	42	-	241
Drainage Project	10,050	-	-	-	10,050
Mess room	1,788	-	423	-	1,365
Potting shed extension	47,468	-	2,136	-	45,332
IT comms development – Bishier-Hinton	1,993	-	1,007	-	986
IT comms development – Discovery	4,624	-	2,926	-	1,698
Social club staff funding 2016	177	1,432	483	-	1,126
Bishopthorpe ward grant	1,951	9,000	9,000	-	1,951
Wood-chipper	4,155	-	623	-	3,532
Site signage	2,000	-	862	-	1,138
Volunteer coordinator	1,025	-	1,025	-	-
Walled garden improvements	13,333	-	-	-	13,333
Accessibility Drainage transport	-	381	-	-	381
Dehydration Project	-	4,000	-	-	4,000
Kitchen refurbishment	-	2,199	-	-	2,199
Nature Helps (NCCT)	-	2,000	-	-	2,000
Neighbourly Limited Comm Fund	-	400	-	-	400
Paving project	-	2,100	2,004	-	96
Peter Sowerby Foundation	-	12,500	-	-	12,500
Shepherd Trust	-	2,000	2,000	-	-
The Finnis Scott Foundation	-	1,000	-	-	1,000
Two Ridings Covid19 Fund	-	7,941	8,015	74	-
	<u>105,601</u>	<u>44,953</u>	<u>30,572</u>	<u>74</u>	<u>120,056</u>

Restricted funds represent monies to be used for the following specific purposes:

Café development – funding received to further develop the café.

Haxby Wigginton Lectern – Funding from Haxby & Wigginton Methodist Church for promotional signal.

Progression - Money to provide people with opportunities for progression to greater independence.

Charles Ruddock Trust - promotion of the café Brunswick and development of the café.

Drainage Project (Ottaway Trust) – funding to replace the existing septic tank-based drainage system on the BON main site with a connection to mains drainage.

Mess room – funding received to upgrade the mess room.

Potting shed extension – funds for the extension to the potting shed given by Garfield Western, the Clothworkers Foundation, Bailey Trust and Bernard Sunley Charitable Foundation.

IT comms development (Bishier-Hinton) – funding for the development of IT communications strategy.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. RESTRICTED FUNDS – continued

IT comms development (Discovery) – funding for the development of IT and communication skills.

Social club staff funding 2016 – funding for costs associated with running the social club.

Bishophthorpe ward grant – Funding to provide garden services in, and for the benefit of, the Bishophthorpe Parish.

Wood-chipper – Grants from Norman Collinson Charitable Trust, Colin and Sylvia Shepherd Charitable Trust and York Common Good Trust to contribute towards the purchase of a new wood-chipper.

Site Signage – this grant is to fund the provision of a system of clear and accessible signage across the site to aid workers and visitors.

Volunteer Coordinator (2021 only) – this grant contributes towards the funding of a staff post to recruit, train and organise the work of our 100+ volunteers who support workers and assist with fundraising.

Walled Garden Improvements – funding for non-recoverable landlord approved improvement works to the Walled Garden at Bishophthorpe Palace.

Accessibility Drainage fund – money raised from the Interstellar Run fundraising campaign to be used towards improvements in accessibility, the drainage project and transport.

Dehydration Project – funding from the Local Postcode Trust. This project focuses on improving a green space to establish a vehicle of ongoing learning through the cultivation of herbs and the dehydrating of them for use.

Kitchen Refurbishment – to refurbish our on-site kitchen facilities and update/replace equipment.

Nature Helps - Funding from the Norman Collinson Charitable Trust, towards the Nature Helps Project. This will run wildlife-themed events for Brunswick workers and our wider community during 2021-22. Our main aim is to benefit our workers' mental health and wellbeing, through experiencing the natural world.

Neighbourly Limited Comm Fund – for additional staff training costs as a result of the pandemic.

Paving Project – funding with donations from the Rotary Club to pave an outside area to create a covered meeting and social space.

Peter Sowerby Foundation - This funding is to strengthen our approach to improving the lives of people with learning disabilities through developing it further into a recognised framework and embedding this framework within our staff team and across the whole organisation.

Shepherd Trust (2021 only) – for recovery from the pandemic and its impacts, such as returning workers to on-site provision.

The Finnis Scott Foundation – the standing out project: to conserve and enhance the Horticultural, Wildlife, Arts and Crafts experience and opportunities for all those working on or visiting the site of the organic nursery through the regeneration of the Standing Out area and routeways to it on our site.

Two Ridings Covid 19 fund (2021 only) – This fund covered the two funding bids, one for communication devices for staff and workers to enable **remote** working, expenses for volunteer drivers for food and activity resource deliveries to workers and their families. The second grant was to assist with staff salaries, resources for workers and materials for our fund-raising campaign, communications and publicity. It also contributed to running costs for the site and alternations to enable social distancing and strengthened hygiene measures.

Horticulture 2021-D'Oyly Carte - A one-off grant of £4,000.00 to Brunswick Organic Nursery to support its horticulture programmes in 2021/22.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. RESTRICTED FUNDS – continued

Marsh Christian Trust – A grant to support with ongoing training needs both during and emerging from the pandemic.

NYCC IPC Fund - An allocated Government fund from the Discretionary portion of the Infection Control Fund round 3 for Community Services in Health and Social Care during the Pandemic administered through North Yorkshire County Council.

Screwfix Foundation – To support with the repair and renewal of temporary and existing structures at our Walled Garden Site.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2022 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	46,128	46,404	92,532
Current assets	457,196	96,040	553,236
Creditors: amounts falling due in less than one year	(107,078)	-	(107,078)
Total net assets	396,246	142,444	538,690
CHARITY			
Fixed assets	44,319	46,404	90,723
Investments	1	-	1
Current assets	429,774	96,040	525,814
Creditors: amounts falling due in less than one year	(91,550)	-	(91,550)
Total net assets	382,544	142,444	524,988
Fund balances at 31 March 2021 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	51,703	50,238	101,941
Current assets	461,076	69,818	530,894
Creditors: amounts falling due in less than one year	(142,531)	-	(142,531)
Total net assets	370,248	120,056	490,304
CHARITY			
Fixed assets	49,423	50,238	99,661
Investments	1	-	1
Current assets	430,126	69,818	499,944
Creditors: amounts falling due in less than one year	(124,455)	-	(124,455)
Total net assets	355,095	120,056	475,151

BRUNSWICK ORGANIC NURSERIES LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2022

15. LEASE COMMITMENTS

The charity had the following total commitments under non-cancellable operating leases:

	Property	
	2022 £	2021 £
Leases expiring in:		
One year	4,441	4,016
	<u> </u>	<u> </u>
	Equipment	
	2022 £	2021 £
Leases expiring in:		
One year	887	887
Two – five years	-	887
	<u> </u>	<u> </u>

16. RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED

The gross income of the charity for the year was £667,667 and the result of the charity for the year was net surplus of £49,837.

BRUNSWICK ORGANIC NURSERIES LTD

England & Wales - Charity number 1010178

Accounts

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2021

Company registration number 2667067

Registered charity number 1010178

BRUNSWICK ORGANIC NURSERIES LIMITED

INDEX	PAGE
REPORT OF THE BOARD OF TRUSTEES	1 - 10
INDEPENDENT EXAMINER'S REPORT	11
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES	12
CONSOLIDATED BALANCE SHEET	13
BALANCE SHEET	14
CONSOLIDATED AND CHARITY ONLY CASH FLOW STATEMENTS	15
NOTES TO THE ACCOUNTS	16 - 28

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Registered name of the Charity is: 'Brunswick Organic Nurseries Ltd'

Also known as: 'Brunswick Organic Nursery and Craft Workshop', 'Brunswick' or 'BON'

The board of trustees presents its report and the consolidated financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

OBJECTIVES AND ACTIVITIES

About us

Brunswick Organic Nursery's Mission Statement sets out our purpose as 'To enable people with learning difficulties to enrich their lives through work, developing relationships and building communities'. We are a York based charity with a focus on bringing about change with individuals. Our service users are known as "workers" and are referred to as such in this report.

Currently, many people with learning difficulties are excluded from a range of opportunities and experiences in society. This includes purposeful activity and work which can offer so many benefits including the development of skills, confidence and independence. Our commitment to inclusion and equality is visible in many elements of our approach, work and interactions. This offers an alternative model and experience to others who may often have seen or considered people with learning difficulties as being dependent in any relationship. Our open site and the shop enable us to challenge this every single day.

At the end of the financial year, our organisation had 7 full time staff and 31 part-time or variable hours staff. We seek to reciprocate the commitment and flexibility that our staff team show and believe this is reflected in our low staff turnover. The fact that many staff choose to stay working at Brunswick enables relationships with workers to become rich in knowledge, connections and trust; and in turn, this nourishes the atmosphere of community which so many people value at Brunswick.

Our work is supported at any one time by 70-100 volunteers who generously give their time and skills to support our work. We have a diverse range of volunteers including students from nearby colleges and universities, a nearby prison and employee volunteering schemes run by local companies.

Our aims and objectives

Our Memorandum and Articles of Association state that the objects for which the company is established are 'The relief of persons with physical, mental or social handicap or disability and the education of the public in matters relating to such handicap or disability, organic husbandry and crafts'.

Our Statement of Purpose written in 2007 puts this into a wider context. This was called 'A reason for being': BON aims to support people with learning difficulties towards having the fullest possible lives.

- Strangely we live in a society that does not respect, value, involve and include all of its members. Many different groups of people are marginalised. We notice that particularly those who need more support to contribute economically and those who need support to have their wishes understood are less likely to be respected; this includes people with learning difficulties.
- In addition to this we notice that if any of us are told often enough, directly or indirectly, limiting or negative ideas about ourselves - for example, that we are not able, nor valuable, we all 'internalise' it, coming to believe and act on that sense of ourselves even when we are no longer being mistreated in this way. This inner image of what we are, and what we can be, gets in the way of us leading the fullest life possible.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Aims and Objectives – continued

- We notice that people with learning difficulties are very often excluded from key aspects of a citizen's usual involvement with society: opportunity to work (contribute to society's needs), to earn money, to make choices in general including around housing (where, how and who to live with), daytime and leisure activities, and who to be friends with.
- For people in society to tolerate and accept these processes going on, people have to be isolated and separated from the people who are being mistreated and / or they have to have very powerful messages of misinformation about them.
- At the same time, we can see that the processes listed above are not in the past but are still going on right now.

Brunswick exists to try to actively confront these exclusions and mistreatments, and to try and confront the division and misinformation that underlies them.

- We recognise that to overcome the internalised inner voice that says people are not able we will need to confront, encourage, challenge and support people.
- We can try and model for the wider society that people with learning difficulties are able.
- And we can try and confront the pressures on people with learning difficulties so that the next generation is less likely to be subject to so much systematic mistreatment.
- We can offer up opportunities for people to mix outside of dependent relationships with wider society so that both groups gain a fuller understanding of each other. BON recognises that it cannot overturn every aspect of mistreatment for all people with learning difficulties at once!

Currently Brunswick provides sheltered workshop opportunities. This productive work directly confronts the exclusion of people with learning difficulties ("workers") from purposeful activity and work. It also allows people with learning difficulties to gain skills, confidence, and independence. By selling direct to the public, on site, it enables workers to mix with the wider society outside of dependent relationships. The work produces a small profit on trading that allows workers to receive small allowances which, though not large in society's terms, are of great importance to BON workers.

At the same time Brunswick seeks to exemplify for the community that people with learning difficulties can, with support, be producers and contributors to our society. It offers the wider society opportunities to meet with people with learning difficulties outside of a dependent relationship, opportunities usually denied to many in the community.

Given what we are confronting it makes sense wherever possible to aim to involve, support and challenge our workers. We aim to do this both in the way that we structure the organisation, the type of work we provide and in the paid staff role of supporter and leader.

Towards these aims we currently run a horticulture project (both growing crops and producing plants in pots), gardening teams working in the community, a craft workshop, woodwork session and catering groups. We have increased the involvement of people with learning difficulties in both office work and in shop sales, as well as in interviewing for new staff. This statement has been useful in helping us focus and challenge ourselves on the work we undertake.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Strategies for achieving aims and objectives

We achieve our aims and objectives through a range of means.

Participation in our work areas: We offer a range of different productive work areas which offer workers the opportunity to learn or practice skills, the experience of being in a team setting, and work environments which support good wellbeing. These all have the potential to create positive outcomes such as better physical and mental health, self-confidence and progression in skills.

The range of activities that we offer include:

- **Plant production** grows a range of plants in pots which are sold through our shop.
- **Land crops** grow organic fruit and vegetables which are sold in our shop and also to a number of local restaurants. We have continued to supply the York Food Circle, a social enterprise working to create a sustainable and fair food system with local growers.
- **Garden Services** provide contracted gardening design and maintenance services to a range of customers in York. The Garden Services teams have continued to see demand for their services and have the benefit now of being able to choose which contracts offer the best opportunities for skills development, interest and value, both financially but also considering value to the community.
- **Woodwork** creates handmade items often using recycled wood ranging from bird boxes to benches. The woodwork team continues to only run one day a week and yet the diversity of products and therefore opportunities for workers keeps evolving.
- **Catering** produces snacks and lunches for staff, workers, and volunteers to enjoy. The catering team have continued to bake goods for the shop and this has been a real success.
- **Crafts** produce a range of products such as cards, jewellery and rugs which are sold in our shop and in a number of outlets across York. The teams continue to develop new designs.
- **Community and Events** teams offer administration skills development and assist with tasks which develop office skills such as writing our newsletter and planning events. Over the past year, the focus on increasing worker participation in events has continued as well as supporting workers with their own initiatives such as an open mic night and many other fund-raising events.
- Our **shop** continues to offer placements which see workers serving customers directly. The shop showcases many of the products that are grown and made at Brunswick and it continues to bring pride to the workers who see the public choosing to buy their products.

Participation in social and leisure opportunities: In the last financial year it has not been possible, because of the COVID19 pandemic restrictions, to offer the usual range of social and leisure opportunities such as weekend walks, the summer picnic, Christmas celebrations and events which were organised by workers such as an open mic night. Our dance and drama group, Chilli BON BON, which is enjoyed by many as a creative space for movement, expression and connection, has also unfortunately not been able to operate during this financial year. However, we have run events online, such as quiz nights and sing-alongs. These events offer opportunities for people to connect, create and/or nurture friendships and practice social skills.

Workers as Brunswick representatives: In previous years, many of our workers have chosen to support and represent Brunswick at various fundraising events throughout the year. These included the Christmas Craft Fair and Cards for Good Causes. A small team of workers were starting to deliver talks to local community organisations or groups. These talks were led and delivered by the workers and are an excellent tool to not just show pride in Brunswick and their work but also to break down barriers and challenge any misconceptions the public may have about disability.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Aims and Objectives - continued

Volunteer support: Brunswick benefits from a wide range of volunteer support. Our volunteers donate in excess of 150 hours a week to the project and this represents one of the key ways that Brunswick offers 'added value' to its contracted obligations. This mostly takes the form of extra support for people with learning difficulties, increasing the one-to-one attention, support and training that they receive. However, volunteers also increase our production, get involved in fundraising and are on the board of trustees.

It is noteworthy how much difference we make in the lives of volunteers who, while they are themselves giving to us, also gain from the experience. This has included helping people recovering from poor mental health to gain skills and confidence, and has led to some returning to paid employment.

CHAIR'S REPORT 2021

This has to be the most unusual Chair's report for the Brunswick accounts, as it covers the period from April 2020 to March 2021, therefore it runs from when Covid was first starting to impact on the country with the first lockdown, to two further full lockdowns and the start of the vaccination programme.

Incredibly, we have come out of that year still standing and relatively strong - sadly some other charities have not survived the insecurity and loss of income. We started with a period of total uncertainty, and the Board and Management spent all available time in planning for the various potential scenarios then envisaged. As I stated at the AGM in November, I am relieved and proud to say that we have weathered that (and subsequent) storms remarkably well, with sheer hard work from all concerned in creating flexible but workable arrangements. Brunswick was able to continue to provide activities and support to workers in as many remote and socially distanced ways as possible, and CYC and NYCC were both grateful and supportive of the way we just got on with doing the best possible for our workers. While the intention and commitment of staff and management are not surprising, the level of achievement is incredible, and continues to amaze.

At the start of the financial year Lauren and Alison were co-directors, with Lauren preparing to go on maternity leave. Lauren began her maternity leave in May 2020. Michael had only recently joined as deputy director, and had a steep learning curve to contend with. He stepped up to the mark rapidly and acted up as co-director for the latter part of the year until Lauren returned in March 2021. The support from Alison as co-director has also been invaluable during such a turbulent year.

Our amazing staff team had to contend with frequent changes due to amendments to rules and/or guidance and continued to provide support and service to the workers. While some workers were particularly affected by these events and the change it brought about for them, others were resilient and showed strength and ingenuity in supporting each other and even creating novel fundraising ideas.

Once it was allowed to reopen, with a new layout to allow for social distancing which proved popular with the public, the shop made sales for the remainder of the year which were surprisingly high. The shop provided a local and safe alternative for customers, provided local delivery and collection services and significantly increased the veg bag delivery scheme. The shop stayed open during the subsequent lockdowns and staff have worked incredibly hard to keep the shelves stocked and customers happy during a very challenging period for the retail sector. It has, as had been hoped pre-pandemic, been able to gift its profits back to Brunswick for the first time. To do this during this year is particularly impressive.

What was said in the previous report at the start of the pandemic still applies now: we have maintained a good working relationship with both CYC and NYCC, and have impressed them with our levels of planning and ability to switch and create novel methods to provide a service and support to our workers. We hope that they will continue to see us as a key provider when they review their contracts in the coming years.

More workers have been able to attend site towards the end of the financial year and into the new 2021-22 year, and with more staff, workers and volunteers vaccinated, we are looking to plan for a new normality, albeit understanding that there will be more changes to ways of working and living ahead.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

Covid-19: The past year has been defined in so many ways by the pandemic of Covid-19. These unprecedented times have affected us all in a variety of ways, both personally and at work, and of course, these two contexts are not exclusive. Brunswick operated under restrictions imposed by Covid-19 for its entirety. The intensity, urgency and uncertainty it placed us all under stressed the resilience of the organisation and people within it. Amidst the uncertainty, adversity and challenge, it was the relationships we had that supported us through. On almost every level we were placed under pressure not previously experienced within and outside of Brunswick. As a consequence, we learnt more, understood more, challenged more and adapted more. Whilst we are proud of what we have survived and achieved, it also feels important to recognise that this has come at a cost. It has been really, really hard and many staff have felt overwhelmed and fatigued at times with the relentless level of decision making, analysis of situations and coping in uncertain times. As we begin to return to some sort of normality those experiences and their impacts will continue to emerge. We have recognised the potential need for additional support for staff, volunteers and workers and are endeavouring to fulfil this as best we can.

Managing change: Throughout the year our adaptability and resilience were never more needed or required. Navigating the impacts and consequences of multiple lockdowns and ongoing restrictions on movement for workers, families, staff and volunteers placed the organisation into unfamiliar and challenging circumstances. On many occasions, despite the challenge, it resulted in unexpected areas of development, innovation through provision and future opportunities that may not have been explored if we were not forced into that space. Our task is now to take those learnings and combine those with those established practices to shape the future of Brunswick in the coming few years.

Worker reviews: The pandemic has impacted on the ability to conduct internal reviews at Brunswick as well as Local Authorities' ability to conduct social services reviews. As workers return to Brunswick, these will be important to hear and notice how workers are now and what has changed for them in the past year. For some this may lead to external review or reassessment. Our ability to continue to create spaces and moments to listen and hear our workers voices, and then consider how this can translate into their experiences inside and outside Brunswick, will be fundamental to workers shaping Brunswick's recovery.

Use of space: The pandemic highlighted and increased the need to have more accessible, multi-functional spaces. We have been fortunate to have so much outdoor space, but how we balance the indoor and outdoor experience throughout the seasons will be vital in navigating the coming year. It will inform in greater depth what may be required with future development of a longer-term vision for Brunswick.

Walled garden: With the 20-year lease agreed last year, the security of having this unique space during the pandemic has been welcome. Our work on exploring the possibilities for the Walled Garden slowed during the year as our resources were needed to manage the impact of Covid-19 but despite this some progress was still made.

Investment in Human Resources and Health and Safety systems: In 2018 we invested in a contract to use a platform called Atlas which is operated by Citation. We have continued to expand our knowledge of the Atlas platform provided by Citation and explored how to make best use of this resource. We have used the platform to undertake and record risk assessments across our sites and services. This has been especially useful for Covid related risk assessments and supportive for remote training and induction. Our contract with Citation includes an annual health and safety audit which continues to prove positive and constructive. Due to the pandemic, this year's audit was conducted remotely.

IT: It was only 6 months prior to the pandemic starting that we acquired our own server and software that enabled all staff to access programmes such as Word and Excel online. We also invested in upgrading multiple computers and laptops and for the first time, every staff member had their own email address. It would be safe to say that without this upgrade and IT support provided by Fusion, we would not have been able to adapt and respond in the way we did throughout the pandemic. The equipment, network and support contract enabled us to remain in contact, virtually, creating spaces where people could share their experiences, continue with productive work or meet to problem solve. As a by-product it enabled us to improve our recording, information sharing and contribute to innovation within our areas of delivery. For many staff, their IT skills developed significantly in using programs such as Excel that they would not usually have used in their roles.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE – continued

Drainage project: Due to the pandemic and sporadic communications received from various involved parties, the project wasn't able to advance on the initial work we had achieved. We are hoping that as things return to a degree of normality, we can pick this work back up and finish this important project.

City of York Council Quality Assurance Audit: The audit was delayed due to Covid. Internally, we also have targets such as achieving regular supervision, training requirements being met, and support plans being updated.

Finally, in this report, we would like to acknowledge the variety of support that we have received this year. Without it we would not have managed as much as we did. Thank you to our workers, your families and home support staff for supporting us and allowing us to support you from afar, on your doorsteps and in your gardens. Thank you to our volunteers who gave time to provide some of that support and make those moments when we could be together so much richer. We would like to thank all our staff who have gone above and beyond on so many occasions to keep us going and growing, so often putting others' needs above your own. The ask of you during the year has been great. You have met that ask and more and we value your commitment, trust, and sacrifice in order to navigate us through.

We are grateful to our commissioners and funders for their support, guidance and financial backing throughout a very challenging time; and also, to the trusts, foundations and grant makers who have invested in our work and enabled us all.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance: The Board currently has 8 trustees, and they meet 6 to 8 times a year. The trustees accept responsibility of the charity by ensuring that the charity is solvent, well run and acts within the Charity's stated objectives. The Board will review urgent items, decide on matters going forward, and will delegate operational issues to management. A number of sub committees have been formed to deal with specific topics, and these meet separately. They report back to the board and can make recommendations for final decisions.

An annual general meeting takes place toward the end of each calendar year at which trustees are elected to posts.

Management and structure: The trustees delegate the day-to-day management of Brunswick to the Directors who are supported and informed by the wider Brunswick team. Our current management structure includes posts responsible for finance, site and facilities, volunteers, operations, and service delivery. In addition, each work area e.g. crafts, plant production, has an Area Leader who leads the development of these areas as well as supporting staff based in these areas.

In addition to these posts which cover our operational and strategic needs, we have a contract with Citation to provide HR and health and safety services including legal advice. This supports management team and trustees with specialist and up to date advice to help the organisation meet the complexities of employment and health and safety legislation.

Staffing: Our staff team experienced some major changes over the past year and the pandemic certainly exaggerated and impacted these even further. We experienced some significant absences and departures including:

- Our Director, Lauren, went on maternity leave in May 2020 and returned in March 2021. The pandemic affected the handover of information and responsibilities as all focus shifted to protecting service delivery for workers and it was certainly not the transition we had imagined!
- In June 2020, our Garden Services Area Leader retired after 17 years in post – a significant departure. A handover had been well planned months before and although it certainly looked different due to the pandemic, it was a positive handover to the new postholder.
- In September 2020, a member of the management team resigned who was also the longest serving member of staff with almost 25 years' service. The impact of this has been felt in many ways and was especially difficult as we navigated the pandemic.
- In September 2020, our new Service Manager resigned after 8 months in post. The challenges posed over the past year certainly impacted on the experience of being in post.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT -continued

We also had some new staff join us. As mentioned in the previous report, we had two new staff join the management team in January 2020, including the new Service Manager who resigned later in the year. We have included this information again in this report since the pandemic impacted their experience of the first year in post and this spans the current report year. A new Garden Services Area Leader was appointed. A very different first year was experienced by these staff with many challenges as well as positives.

FINANCIAL REVIEW

Treasurer's financial report

Overall, the consolidated net income for 2020-21 for BON and the CIC was £73,797, compared with £64,644 for the previous year. The CIC made a profit of £14,080 (2019-20: £15,269). The CIC has managed to sustain its financial performance, in a very difficult trading year, which included a period of closure early in the financial year. As well as raising funds for Brunswick, the shop is an important outlet for Brunswick goods, and provides many and varied opportunities for workers.

Overall, income for workers' places and one-to-one support has increased by 3.7%. Our standard rates for attendance and one-to-one support were increased by 2.0% for the financial year 2020-21. The remaining 1.7% increase is a combination of a 3% temporary increase in rates offered by the Councils in quarter 1 and the financial support from the Councils who paid us in full for our existing contracts throughout the financial year.

Income from donations and legacies, which included donations for online fundraising events such as our ice-bucket challenge, increased compared with the previous year to £56,204 (2019-20: £19,875 from donations and £5,775 for fundraising events), a combined improvement of £30,554 on the previous year. Of our total donations of £56,204, we received £41,626 in large donations (over £1,000, excluding any gift aid due) from a total of eleven separate individuals, companies, charitable trusts and funds. The remaining £14,578 in donations is made up of our gift-aid repayment and smaller donations.

Income from restricted grants was £44,953 in 2020-21, compared with £26,050 in 2019-20. These grants are set out in note 13.

We would like to sincerely thank all those who supported us with donations and grant awards throughout this most exceptional of years.

Our most significant expenditure is staff costs. The consolidated staff costs have increased by 2.2% in 2020-21. We increased our lowest wage band to match the real living wage, an increase of 3.3%, and all other pay bands were increased by 2.0% in 2020-21. The total expenditure on external training in 2020-21 was £2,050, a decrease on the prior year (2019-20; £3,953). Staff also carried out training via our online health and safety training facility run by Citation and we held two training days at the end of the financial year.

Reserves policy

How much we need to hold in reserve and why

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. The aim is to have free reserves which equates to approximately three months of unrestricted expenditure, which at current levels of expenditure amounts to £180,000. At this level the working capital needs of the charity would be met in the event of a significant drop in funds.

The trustees have also set up an Adversity Reserve to cover large, unexpected expenses. The amount set aside in this reserve has been increased to £30,000 (2019-20; £20,000) following an internal review of potential financial risks.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

How and when the charity's reserves can be spent

- **Working Capital Reserve:** We will report the level of free reserves every quarter to the board of trustees as part of our finance report. This report will set out whether our free reserves at the end of the quarter are sufficient to cover three months of unrestricted expenditure. If the level of free reserves falls below three months of unrestricted expenditure and is forecast to remain below this level for the next financial quarter, the board will take appropriate action to address this.
- **Adversity Reserve:** This reserve would be used for significant, unexpected expenditure which was not included in the budget. The spending of the reserve would require the authorisation of the director and the board / chair. Under £2,500 expenditure would require authorisation by the director and the chair, over £2,500 authorisation would be required by the board.

How often the reserves policy will be reviewed

The reserve policy will be reviewed once a year as part of the budget process.

Free reserves

At 31 March 2021 the amount held in free reserve was £299,881 (2020: £261,300). Of this, £180,000 is set aside for the Working Capital Reserve and £30,000 for the Adversity Reserve. We have reviewed our plans for people, operations and strategic development and are budgeting for the following projects:

- £15,000 for our Drainage Project to replace our septic tank with mains drainage.
- £7,000 for Strategic Development: To lead and establish processes of information gathering to guide the next stages of service provision and site development.
- £10,000 for Developing Sites: To improve and advance existing and new projects and initiatives across the Brunswick sites.
- £10,000 for Shop Building: To develop plans for a new shop building and plant nursery retail space.
- £17,000 for Vehicle Replacement.
- £10,000 for Winter 2021: To make sites and services ready for continued provision throughout the first winter post pandemic in recognition of the potential of unforeseen circumstances requiring solution.
- £8,000 for Pandemic Impact Recovery to cover the additional costs incurred with respect to social distancing and infection control measures.
- £5,000 for Staff Support and Inclusion, to fund costs associated with enabling staff to access support and also to support each other.
- £3,000 to Share the Approach of Brunswick - its people, site and ethos, and to give Brunswick a voice, within the wider community.
- £1,000 for Ideas and Innovation Fund. This is a contribution from Reserves to allow the different Work Areas to explore and trial different elements/ products or experiences for and by workers.

PLANS FOR FUTURE PERIODS

In the year ahead, we will continue to consolidate the changes that we have worked to bring about over the past two years. There are several objectives which had made good progress but needed to be stalled in the reprioritisation of work due to the pandemic. For instance, we had made good progress on new approaches and formats for support plans and worker reviews and had intended to continue embedding this, but this work was stalled during the pandemic. Now that most people are back at work and we are starting to operate with a little more normality, we will restart working on this objective.

We have had various staff changes which will entail some changes again, particularly to management roles, and these will need to be drawn up, recruited for and then the new roles embedded in how Brunswick works.

Our strategy work is another significant area which we will demand a lot of time and focus in the year ahead. This is an exciting piece of work, and it now has an added layer as we consider what people need and what Brunswick should offer following the experiences of the pandemic over the past year. Our strategy work will inform the use and development of our site which is, in itself, another significant piece of work.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Brunswick Organic Nurseries Limited Also known as "Brunswick Organic Nursery and Craft Workshop" "Brunswick" and "BON"	
Charity registration number	1010178	
Company registration number	2667067	
Registered office	Appleton Road Bishopthorpe York YO23 2RF	
Board of trustees	Anna Vinuesa Anthony Kilbride Frederick Woodhead Ben Arnup Angela Fernyhough-Blackwood Geraldine O'Brien Jacqueline O'Keefe Simon Usher	Chair Treasurer Secretary
Company secretary	Frederick Woodhead	
Key management personnel	Alison Hughes Lauren Webb	Director Director
Advisors		
Independent examiner	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane Heslington York YO10 5DQ	
Bankers	The Co-operative Bank 41 Vicar Lane Leeds LS1 1HJ	

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Brunswick Organic Nurseries Limited for the purposes of company law) are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company 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 Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees and signed on its behalf by:

.....
Frederick Woodhead - company secretary

24 November 2021

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
BRUNSWICK ORGANIC NURSERIES LIMITED**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the charity balance sheet, the consolidated and the charity cash flow statements and related notes.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW & ACCA.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

N Clemit ACA, FCCA
JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
Heslington
York YO10 5DQ

24 November 2021

BRUNSWICK ORGANIC NURSERIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income					
Donations and legacies	2	56,204	-	56,204	19,875
Charitable activities	3	502,549	44,953	547,502	510,554
Other trading activities:					
Trading by beneficiaries	2	40,880	-	40,880	62,105
Trading subsidiary	2	210,341	-	210,341	184,057
Other	2	1,460	-	1,460	21,406
Investment income	2	39	-	39	177
Total income		<u>811,473</u>	<u>44,953</u>	<u>856,426</u>	<u>798,174</u>
Expenditure	4				
Raising funds					
Trading subsidiary		172,018	-	172,018	146,205
Other		5,330	-	5,330	9,362
Charitable activities		574,709	30,572	605,281	577,963
Total expenditure		<u>752,057</u>	<u>30,572</u>	<u>782,629</u>	<u>733,530</u>
Net income for the year	5	59,416	14,381	73,797	64,644
Transfer between funds	12,13	(74)	74	-	-
Net movement in funds		59,342	14,455	73,797	64,644
Funds at 31 March 2020		<u>310,906</u>	<u>105,601</u>	<u>416,507</u>	<u>351,863</u>
Funds at 31 March 2021		<u><u>370,248</u></u>	<u><u>120,056</u></u>	<u><u>490,304</u></u>	<u><u>416,507</u></u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. The surplus for the year for Companies Act purposes comprises the net income for the year of £73,797 (2020: £64,644).

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	9	101,941	101,684
CURRENT ASSETS			
Stock		18,284	21,289
Debtors	10	41,002	50,499
Cash at bank and in hand		471,608	345,393
		530,894	417,181
CREDITORS: amounts falling due in less than one year	11	142,531	102,358
NET CURRENT ASSETS		388,363	314,823
TOTAL ASSETS LESS CURRENT LIABILITIES		490,304	416,507
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	355,095	309,833
Non-Charitable trading funds	12	15,153	1,073
Restricted funds	13	370,248 120,056	310,906 105,601
TOTAL CHARITY FUNDS		490,304	416,507

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 24 November 2021 and signed on their behalf by:

.....
Anna Vinuesa
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2021

	Note	£	2021 £	2020 £
FIXED ASSETS				
Tangible assets	9		99,661	99,574
Investment in subsidiary	6		1	1
CURRENT ASSETS				
Debtors	10	124,062		142,045
Cash at bank and in hand		375,882		264,805
		499,944		406,850
CREDITORS: amounts falling due in less than one year	11	124,455		90,991
NET CURRENT ASSETS			375,489	315,859
TOTAL ASSETS LESS CURRENT LIABILITIES			475,151	415,434
THE FUNDS OF THE CHARITY				
Unrestricted funds				
General funds	12	355,095		309,833
			355,095	309,833
Restricted funds	13		120,056	105,601
TOTAL CHARITY FUNDS			475,151	415,434

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board of trustees on 24 November 2021 and signed on their behalf by:

.....
Anna Vinuesa
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Cash flows from operating activities:					
Net cash provided by/(used in) operating activities	1	138,545	122,049	202,411	154,986
Cash flows from investing activities					
Dividends, interest and rents from investments		39	39	177	391
Purchase of property, plant and equipment		(12,369)	(11,011)	(13,387)	(10,523)
		_____	_____	_____	_____
Change in cash and cash equivalents in the year		126,215	111,077	189,201	144,854
		_____	_____	_____	_____
Cash and cash equivalents at 1 April 2020		345,393	264,805	156,192	119,951
		_____	_____	_____	_____
Cash and cash equivalents at 31 March 2021	2	471,608	375,882	345,393	264,805
		=====	=====	=====	=====

NOTES TO THE CASH FLOW STATEMENT

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Net income for the year	73,797	59,717	64,644	49,375
Adjustments for:				
Depreciation charges	12,112	10,924	11,235	10,244
Loss/(profit) on disposal of fixed assets	-	-	773	773
Dividends, interest and rents from investments	(39)	(39)	(177)	(391)
Decrease/(increase) in stock	3,005	-	782	-
Decrease/(increase) in debtors	9,497	17,983	110,587	86,100
Increase/(decrease) in creditors	40,173	33,464	14,567	8,885
	_____	_____	_____	_____
Net cash provided by/(used in) operating activities	138,545	122,049	202,411	154,986
	=====	=====	=====	=====

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Cash in hand	471,608	375,882	345,393	264,805
	_____	_____	_____	_____
	471,608	375,882	345,393	264,805
	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparation

Brunswick Organic Nurseries Limited is a private limited company, has no share capital and is registered in England and Wales. In the event of the company being wound up or dissolved, funds remaining after all debts and liabilities are settled will be transferred to a similar institution with similar charitable objectives. The charity's registered office is as stated on the report of the board of trustees.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Brunswick Organic Nurseries Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Brunswick of York CIC on a line by line basis. A separate statement of financial activities, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Sales comprise the sales of organic fruit and vegetables and groceries, horticultural sundries, crafts and gardening services.
- Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

- Raising funds are those costs incurred in attracting donations and legacies, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

Asset Category	Annual rate	
Buildings	4% - 10%	straight line
Vehicles	25%	straight line
Plant and equipment – Water recycling plant	10%	straight line
Plant and equipment – Other	15%	reducing balance
Plant and equipment – IT equipment	33%	straight line

Stock

Stock is valued at the lower of cost and net realisable value.

Pensions

The charitable company contributes to defined contribution pension schemes on behalf of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

2. INCOME OTHER THAN CHARITABLE ACTIVITIES

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
Donations and legacies	56,204	-	56,204	19,875	-	19,875
	<u>56,204</u>	<u>-</u>	<u>56,204</u>	<u>19,875</u>	<u>-</u>	<u>19,875</u>
Other trading activities						
Trading by beneficiaries	40,880	-	40,880	62,105	-	62,105
Fundraising	-	-	-	5,775	-	5,775
Trading subsidiary	210,341	-	210,341	184,057	-	184,057
Other income	1,460	-	1,460	15,631	-	15,631
	<u>252,681</u>	<u>-</u>	<u>252,681</u>	<u>267,568</u>	<u>-</u>	<u>267,568</u>
Total other trading activities	252,681	-	252,681	267,568	-	267,568
Investment income						
Bank interest	39	-	39	177	-	177
	<u>39</u>	<u>-</u>	<u>39</u>	<u>177</u>	<u>-</u>	<u>177</u>
Total	308,924	-	308,924	287,620	-	287,620
	<u><u>308,924</u></u>	<u><u>-</u></u>	<u><u>308,924</u></u>	<u><u>287,620</u></u>	<u><u>-</u></u>	<u><u>287,620</u></u>

	2021 £	2020 £
Other income comprises:		
Rent / services	900	900
External sales	-	237
Miscellaneous income	560	2,304
Room hire	-	20
Insurance claim	-	12,170
	<u>1,460</u>	<u>15,631</u>
	<u><u>1,460</u></u>	<u><u>15,631</u></u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

3. INCOME FROM CHARITABLE ACTIVITIES

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
Contracts						
City of York Council	405,893	-	405,893	386,449	-	386,449
North Yorkshire County Council	30,759	-	30,759	30,026	-	30,026
East Riding County Council	7,612	-	7,612	857	-	857
Leeds City Council	-	-	-	907	-	907
	444,264	-	444,264	418,239	-	418,239
Other						
Grants	-	44,953	44,953	-	26,050	26,050
Direct payments	58,285	-	58,285	61,218	-	61,218
Social club	-	-	-	5,047	-	5,047
Total	502,549	44,953	547,502	484,504	26,050	510,554

4. TOTAL EXPENDITURE

	Raising funds £	Activities costs £	Total 2021 £	Total 2020 £
Staff costs and contract labour	5,004	479,863	484,867	466,889
Trainees	-	7,802	7,802	20,177
Training	-	2,050	2,050	3,953
Travel and volunteer expenses	-	4,762	4,762	9,067
Horticultural materials	-	7,882	7,882	8,086
Craft and cooking materials	-	2,839	2,839	5,690
Garden services	-	6,004	6,004	7,590
Premises costs	-	13,871	13,871	427
Office costs	-	25,676	25,676	22,151
Advertising	-	-	-	50
Repairs and renewals	-	19,583	19,583	8,313
Depreciation	-	10,922	10,922	10,244
Audit and accountancy	-	2,813	2,813	2,863
Professional fees	-	10,698	10,698	4,799
Miscellaneous	-	3,331	3,331	6,345
Community and events group (formerly known as Social club)	-	7,185	7,185	9,465
Trading subsidiary	172,018	-	172,018	146,205
Event costs	326	-	326	1,088
Goods for resale	-	-	-	128
Total expenditure	177,348	605,281	782,629	733,530

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

5. NET INCOME FOR THE YEAR

This is stated after charging/(crediting):	2021 £	2020 £
Accountant's independent examination	2,813	2,863
Depreciation	10,922	10,244
Operating lease costs - land and buildings	-	(3,364)
	=====	=====

6. TRADING SUBSIDIARY

The wholly owned trading subsidiary, Brunswick of York CIC (company number 07582220), which is incorporated in England and Wales, pays profits to the charity by gift aid. The charity owns the entire issued share capital of 1 ordinary share of £1. A summary of the trading results is shown below:-

Summary profit and loss account	2021 £	2020 £
Turnover	210,341	184,057
Cost of sales	(128,373)	(109,730)
Staff costs and administration expenses	(67,888)	(58,844)
Loan interest payable	-	(214)
	=====	=====
Net profit	14,080	15,269
Amount gifted to the charity	-	-
	=====	=====
Retained in subsidiary	14,080	15,269
	=====	=====
The assets and liabilities of the subsidiary were:		
Fixed assets	2,280	2,111
Current assets	120,195	103,204
Creditors: amounts falling due within one year	(107,322)	(104,242)
	=====	=====
Total net assets	15,153	1,073
	=====	=====
Aggregate share capital and reserves	15,153	1,073
	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

7. STAFF COSTS

Consolidated staff costs during the year were as follows:	2021 £	2020 £
Wages and salaries	486,494	476,977
Employers National Insurance	22,480	22,275
Pension costs	19,808	18,265
	528,782	517,517

The average number of employees during the year was 40 (2020: 37) which on the basis of full-time equivalents is	22	22

No employee received emoluments of more than £60,000 per annum (2020: none).

The total paid to key management personnel during the year was £34,772 (2020: £45,235).

8. TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

Neither the board of trustees nor any persons connected with them received any remuneration. During the year no trustee (2020: none) was reimbursed for travel or subsistence costs (2020: none).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the preceding year.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

9. FIXED ASSETS: TANGIBLE ASSETS

Group

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2020	7,915	319,982	64,194	33,783	425,874
Additions	-	-	12,369	-	12,369
Disposals	-	-	-	-	-
	—	—	—	—	—
At 31 March 2021	7,915	319,982	76,563	33,783	438,243
	—	—	—	—	—
Depreciation					
At 1 April 2020	-	251,599	38,808	33,783	324,190
Charge for the year	-	3,646	8,466	-	12,112
Depreciation on disposals	-	-	-	-	-
	—	—	—	—	—
At 31 March 2021	-	255,245	47,274	33,783	336,302
	—	—	—	—	—
Net book value					
At 31 March 2021	7,915	64,737	29,289	-	101,941
	=====	=====	=====	=====	=====
At 31 March 2020	7,915	68,383	25,386	-	101,684
	=====	=====	=====	=====	=====

Charity

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2020	7,915	319,982	60,591	33,783	422,271
Additions	-	-	11,011	-	11,011
Disposals	-	-	-	-	-
	—	—	—	—	—
At 31 March 2021	7,915	319,982	71,602	33,783	433,282
	—	—	—	—	—
Depreciation					
At 1 April 2020	-	251,599	37,315	33,783	322,697
Charge for the year	-	3,646	7,278	-	10,924
Depreciation on disposals	-	-	-	-	-
	—	—	—	—	—
At 31 March 2021	-	255,245	44,593	33,783	333,621
	—	—	—	—	—
Net book value					
At 31 March 2021	7,915	64,737	27,009	-	99,661
	=====	=====	=====	=====	=====
At 31 March 2020	7,915	68,383	23,276	-	99,574
	=====	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

10. DEBTORS

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Trade debtors	32,715	27,299	43,630	42,486
Prepayments	3,918	3,148	2,960	2,777
Other debtors	4,369	4,369	3,909	3,909
Amount due from subsidiary company	-	89,246	-	92,873
	<u>41,002</u>	<u>124,062</u>	<u>50,499</u>	<u>142,045</u>

11. CREDITORS: AMOUNTS FALLING DUE IN LESS THAN ONE YEAR

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Trade creditors	15,649	5,841	11,989	5,694
VAT	32,824	27,864	43,363	40,415
Other creditors	39,215	39,215	11,544	11,544
Accruals	54,843	51,535	35,462	33,338
	<u>142,531</u>	<u>124,455</u>	<u>102,358</u>	<u>90,991</u>

Other creditors include a provision of £27,928 against income received from CYC that may be subject to adjustment.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

12. UNRESTRICTED FUNDS

	As at 1 April 2020 £	Income £	Expenditure £	Consolidation adjustments £	Transfer	As at 31 March 2021 £
Unrestricted funds						
General	309,833	601,132	580,039	24,243	(74)	355,095
Non-charitable trading funds	1,073	210,341	172,018	(24,243)	-	15,153
	<u>310,906</u>	<u>811,473</u>	<u>752,057</u>	<u>-</u>	<u>(74)</u>	<u>370,248</u>

----- 2019/20 -----

	As at 1 April 2019 £	Income £	Expenditure £	Consolidation adjustments £	Transfer	As at 31 March 2020 £
Unrestricted funds						
General	282,357	588,067	583,174	22,583	-	309,833
Non-charitable trading funds	(14,196)	184,057	146,205	(22,583)	-	1,073
	<u>268,161</u>	<u>772,124</u>	<u>729,379</u>	<u>-</u>	<u>-</u>	<u>310,906</u>

Unrestricted funds

Non-charitable trading funds are retained profits / losses held in Brunswick of York CIC.

The consolidation adjustments column represents the transactions between the Charity and Brunswick of York CIC removed when preparing consolidated group accounts.

Transfers between restricted and unrestricted funds represent the transfer of unrestricted funds to meet expenditure in restricted funds in excess of funding.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

13. RESTRICTED FUNDS

	As at 1 April 2020 £	Income £	Expenditure £	Transfer £	As at 31 March 2021 £
Café development	173	-	26	-	147
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	16,061	-	-	-	16,061
Charles Ruddock Trust	283	-	42	-	241
Drainage Project	10,050	-	-	-	10,050
Mess room	1,788	-	423	-	1,365
Potting shed extension	47,468	-	2,136	-	45,332
IT comms development – Bishier-Hinton	1,993	-	1,007	-	986
IT comms development – Discovery	4,624	-	2,926	-	1,698
Social club staff funding 2016	177	1,432	483	-	1,126
Bishopthorpe ward grant	1,951	9,000	9,000	-	1,951
Wood-chipper	4,155	-	623	-	3,532
Site signage	2,000	-	862	-	1,138
Volunteer coordinator	1,025	-	1,025	-	-
Walled garden improvements	13,333	-	-	-	13,333
Accessibility Drainage transport	-	381	-	-	381
Dehydration Project	-	4,000	-	-	4,000
Kitchen refurbishment	-	2,199	-	-	2,199
Nature Helps (NCCT)	-	2,000	-	-	2,000
Neighbourly Limited Comm Fund	-	400	-	-	400
Paving project	-	2,100	2,004	-	96
Peter Sowerby Foundation	-	12,500	-	-	12,500
Shepherd Trust	-	2,000	2,000	-	-
The Finnis Scott Foundation	-	1,000	-	-	1,000
Two Ridings Covid19 Fund	-	7,941	8,015	74	-
	<u>105,601</u>	<u>44,953</u>	<u>30,572</u>	<u>74</u>	<u>120,056</u>

	As at 1 April 2019 £	Income £	Expenditure £	Transfer £	As at 31 March 2020 £
Café development	203	-	30	-	173
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	16,061	-	-	-	16,061
Norman Collinson Charitable Trust	777	-	777	-	-
Charles Ruddock Trust	333	-	50	-	283
Drainage Project	-	10,050	-	-	10,050
Mess room	1,788	-	-	-	1,788
Potting shed extension	49,603	-	2,135	-	47,468
IT comms development – Bishier-Hinton	3,000	-	1,007	-	1,993
IT comms development – Discovery	4,624	-	-	-	4,624
Social club staff funding 2016	1,905	-	1,728	-	177
Bishopthorpe ward grant	-	9,000	7,049	-	1,951
Wood-chipper	4,888	-	733	-	4,155
Site signage	-	2,000	-	-	2,000
Volunteer coordinator	-	5,000	3,975	-	1,025
Walled garden improvements	-	-	(13,333)	-	13,333
	<u>83,702</u>	<u>26,050</u>	<u>4,151</u>	<u>-</u>	<u>105,601</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

13. RESTRICTED FUNDS – continued

Restricted funds represent monies to be used for the following specific purposes:

Café development – funding received to further develop the café.

Haxby Wigginton Lectern – Funding from Haxby & Wigginton Methodist Church for promotional signal.

Progression - Money to provide people with opportunities for progression to greater independence.

Norman Collinson Charitable Trust (2020 only) – Grant to pay for professional, legal and surveyors fees in regard to new building works.

Charles Ruddock Trust - promotion of the café Brunswick and development of the café.

Drainage Project (Ottaway Trust) – funding to replace the existing septic tank-based drainage system on the BON main site with a connection to mains drainage.

Mess room – funding received to upgrade the mess room.

Potting shed extension – funds for the extension to the potting shed given by Garfield Western, the Clothworkers Foundation, Bailey Trust and Bernard Sunley Charitable Foundation.

IT comms development (Bishier-Hinton) – funding for the development of IT communications strategy.

IT comms development (Discovery) – funding for the development of IT and communication skills.

Social club staff funding 2016 – funding for costs associated with running the social club.

Bishopthorpe ward grant – Funding to provide garden services in, and for the benefit of, the Bishopthorpe Parish.

Wood-chipper – Grants from Norman Collinson Charitable Trust, Colin and Sylvia Shepherd Charitable Trust and York Common Good Trust to contribute towards the purchase of a new wood-chipper.

Site Signage – this grant is to fund the provision of a system of clear and accessible signage across the site to aid workers and visitors.

Volunteer Coordinator – this grant contributes towards the funding of a staff post to recruit, train and organise the work of our 100+ volunteers who support workers and assist with fundraising.

Walled Garden Improvements – funding for non-recoverable landlord approved improvement works to the Walled Garden at Bishopthorpe Palace.

Accessibility Drainage fund – money raised from the Interstellar Run fundraising campaign to be used towards improvements in accessibility, the drainage project and transport.

Dehydration Project – funding from the Local Postcode Trust. This project focuses on improving a green space to establish a vehicle of ongoing learning through the cultivation of herbs and the dehydrating of them for use.

Kitchen Refurbishment – to refurbish our on-site kitchen facilities and update/replace equipment.

Nature Helps - Funding from the Norman Collinson Charitable Trust, towards the Nature Helps Project. This will run wildlife-themed events for Brunswick workers and our wider community during 2021-22. Our main aim is to benefit our workers' mental health and wellbeing, through experiencing the natural world.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

13. RESTRICTED FUNDS – continued

Neighbourly Limited Comm Fund – for additional staff training costs as a result of the pandemic.

Paving Project – funding with donations from the Rotary Club to pave an outside area to create a covered meeting and social space.

Peter Sowerby Foundation - This funding is to strengthen our approach to improving the lives of people with learning disabilities through developing it further into a recognised framework and embedding this framework within our staff team and across the whole organisation.

Shepherd Trust – for recovery from the pandemic and its impacts, such as returning workers to on-site provision.

The Finnis Scott Foundation – the standing out project: to conserve and enhance the Horticultural, Wildlife, Arts and Crafts experience and opportunities for all those working on or visiting the site of the organic nursery through the regeneration of the Standing Out area and routeways to it on our site.

Two Ridings Covid 19 fund – This fund covered the two funding bids, one for communication devices for staff and workers to enable remote working, expenses for volunteer drivers for food and activity resource deliveries to workers and their families. The second grant was to assist with staff salaries, resources for workers and materials for our fund-raising campaign, communications and publicity. It also contributed to running costs for the site and alternations to enable social distancing and strengthened hygiene measures.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2021 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	51,703	50,238	101,941
Current assets	461,076	69,818	530,894
Creditors: amounts falling due in less than one year	(142,531)	-	(142,531)
Total net assets	370,248	120,056	490,304
CHARITY			
Fixed assets	49,423	50,238	99,661
Investments	1	-	1
Current assets	430,126	69,818	499,944
Creditors: amounts falling due in less than one year	(124,455)	-	(124,455)
Total net assets	355,095	120,056	475,151

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Fund balances at 31 March 2020 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	49,606	52,078	101,684
Current assets	363,658	53,523	417,181
Creditors: amounts falling due in less than one year	(102,358)	-	(102,358)
Total net assets	310,906	105,601	416,507
CHARITY			
Fixed assets	47,496	52,078	99,574
Investments	1	-	1
Current assets	353,327	53,523	406,850
Creditors: amounts falling due in less than one year	(90,991)	-	(90,991)
Total net assets	309,833	105,601	415,434

15. LEASE COMMITMENTS

The charity had the following total commitments under non-cancellable operating leases:

	Property	
	2021 £	2020 £
Leases expiring in:		
One year	4,016	3,131
	Equipment	
	2021 £	2020 £
Leases expiring in:		
One year	887	887
Two – five years	887	1,775

16. RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED

The gross income of the charity for the year was £670,328 and the result of the charity for the year was net surplus of £59,717.