MIRES BECK NURSERY

England & Wales · Charity number 1038078

Details

Status	Registered
Legal form	Charitable company
Company number	02928901
Registered	1994-05-26
Register	View on the Charity Commission register

Contact

Address	Mires Beck Nursery Low Mill Lane North Cave Brough HU15 2NR
Phone	01430423227
Email	admin@miresbeck.co.uk
Website	www.miresbeck.co.uk

Activities

Objects: A.THE RELIEF OF PERSONS WITH A PHYSICAL AND/OR LEARNING DISABILITY, THE ELDERLY AND PERSONS SUFFERING FROM OR RECOVERING FROM MENTAL ILLNESS, IN PARTICULAR BY THE PROVISION OF VOCATIONAL TRAINING FOR SUCH PERSONS IN HORTICULTURAL AND ALLIED CRAFTS.B.TO CONSERVE, PROTECT AND ENHANCE THE NATURAL AND PHYSICAL ENVIRONMENT.C.TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN HORTICULTURAL AND ALLIED SKILLS

Activities: 1. Relief of persons with a physical and/or learning disability, the elderly and persons suffering or recovering from mental illness.2. Conserve, protect and enhance the natural and physical environment.3. Advance the education of the general public in horticultural and allied skills.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability, Environment/conservation/heritage
- **Who:** People With Disabilities

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Geography

- East Riding Of Yorkshire
- Kingston Upon Hull City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£1,273,888	£1,212,939	£809,352	60
2024-09-30	£1,166,435	£1,056,337	£748,403	57
2023-09-30	£1,101,024	£1,067,303	£638,305	45
2022-09-30	£884,091	£1,000,962	£604,584	20
2021-09-30	£797,550	£889,656	£721,454	40
2020-09-30	£960,173	£802,863	£813,559	40

Trustees

Name	Role	Appointed
Alan Oliver Platt		2021-11-01
Andrew William Regan		2026-03-01
CHRISTOPHER PAUL NELSON		
Charles Harrison		2025-03-18
Dr NOEL TINKER		
John David Rutherford		2024-03-13
Jonathan Ramon Garnier		2024-07-13

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MIRES BECK NURSERY

England & Wales - Charity number 1038078

Accounts

Company registration number: 02928901
Charity registration number: 1038078

Mires Beck Nursery

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2025

Mires Beck Nursery

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Auditors' Report	7 to 9
Statement of Financial Activities	10 to 11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 to 22

Mires Beck Nursery

Reference and Administrative Details

Trustees	Dr N Tinker Mr C P Nelson Mr A Platt Mr J D Rutherford Mr J R Garnier Mr C Harrison Mr A Regan
Registered Office	Low Mill Lane North Cave BROUGH East Yorkshire HU15 2NR The charity is incorporated in England & Wales.
Company Registration Number	02928901
Charity Registration Number	1038078
Auditor	Cameron Ferriby & Co Bridge House 41 Wincolmlee Hull East Yorkshire HU2 8AG

Mires Beck Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 September 2025.

Objectives and activities

Objects and aims

The company has three stated objectives as follows: -

1. The relief of persons with a physical and/or learning disability, the elderly and persons suffering from or recovering from mental illness, in particular by the provision of vocational training for such persons in horticultural and allied crafts.

2. To conserve, protect and enhance the natural and physical environment.

3. To advance the education of the general public in horticultural and allied skills.

Objectives, strategies and activities

The main focus during the financial year has been on steadily improving the experience of service users, developing the wholesale business and extending the customer base for tree sales.
Following the announcement of large increases in both national minimum wage and employers NI contributions from April 2025, the management team was restructured and trustees took on some management responsibilities on a voluntary basis to reduce costs, A series of measures have been taken to improve winter facilities and activities for service users, including the provision of freshly cooked lunches from January 2026. Planning work has commenced to upgrade the internet access and the electricity supply, and to modernise the IT facilities. A team of trustees and managers has met several times to plan a major project to improve the main nursery site, including the provision of additional toilets, and improved winter working and storage facilities. A special development fund has been set up for this purpose and a major fundraising initiative will be launched in 2026 once final plans and costings have been produced.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Volunteers are used in all areas of the charity's work and their input and dedication to the continuance of the charity's aims is very much appreciated.

The charity has become embedded in the local community over its 31 years history and enjoys strong and consistent support from local people, businesses and charities. This includes many people giving their time, experience and expertise including serving as trustees, fundraisers and being involved physically in the day to day work of the charity, assisting with caring for the service users and with production. There are over four hundred Friends of Mires Beck who work tirelessly to raise additional funds to enhance the experience of service users. The charity works cooperatively with other local organisations working with learning disability, including schools and dementia groups.

Mires Beck Nursery

Trustees' Report

Financial review

Fees received in respect of service users increased during the year and are expected to continue to increase. A strong demand for traditional products from wholesale customers, a growing reputation as a quality tree grower and favourable weather conditions combined to produce record sales and trading cashflow. This, together with strong continuing community support from local businesses, charities and individuals, enabled the charity to meet its debt repayment commitments, increase its reserves, establish the development fund and start to modernise its irrigation systems and IT infrastructure.

Policy on reserves

Mires Beck Nursery had a solvent position at the end of the financial year with sufficient reserves to trade for the foreseeable future.
It remains the long term aim of the trustees to pay off its loan and to build up more adequate levels of reserves.

Investment policy and objectives

The company has no financial investments other than money held at the bank for the convenience of handling income and expenditure resulting from normal activity.

Going concern

The nursery will continue to trade as it always has and has no going concern issues for the up and coming years.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Dr N Tinker
	Mr C P Nelson
	Ms K E Rooksby (resigned 2 June 2025)
	Mr A Platt
	Mr J D Rutherford
	Mr J R Garnier
	Mr C Harrison (appointed 18 March 2025)
	Mr A Regan (appointed 1 March 2026)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Memorandom and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies' Act 2006.

Recruitment and appointment of trustees

Trustees are recruited by invitation and then elected in General Meeting. Potential Trustees are required to complete an application form and provide a supportive statement. We also require two references, and enhanced DBS check and evidence that they are not disqualified under the Charities Act from holding office. Our application pack includes a job description and person specification.

Induction and training of trustees

To prepare potential trustees, we invite them to a normal meeting so that they can see how the charity operates. If they agree to join the Board, we give them copies of recent minutes, a briefing on ongoing issues and papers prepared by the Charity Commissioners on the responsibility of trustees. We also offer individual meetings to answer any queries which may arise.

Arrangements for setting key management personnel remuneration

All remuneration for all employees is set by the board of trustees.

Organisational structure

The senior management team meets with representatives of the trustees on a monthly basis and quarterly with all trustees to ensure the smooth running and development of the charity and to agree long term strategy. There has been further steady but useful progress in improving back office systems that will improve efficiency and productivity. Financial controls and forecasting have been improved and there is currently a focus on modernising IT systems. A new website was launched in early 2025.

The trustees meet regularly to review progress, ensure continuing compliance, and agree priorities.

The management team oversee the team leaders and supervisors who provide oversight for the people with special needs who come to the nursery each week. They look after the estate, gardens, herb, perennial, plant preparation, wild flower and tree production. They are wonderfully supported by a whole range of paid and voluntary staff who bring their many talents and experiences to the work of the nursery. We were able to provide our services to ninety one people this year with our service users coming on average for two and a half days each week.

In total, we employ forty eight people, of whom thirty nine are part time, plus four seasonal workers. Staffing levels are regularly reviewed to ensure that they are appropriate for the changing needs of the work and to ensure that the high standards for which Mires Beck Nursery has become well known over many years are maintained. The establishment of the tree growing activities over the last few years has led to the charity becomes less seasonal , enabling some formerly seasonal roles to become permanent. This expected to result in improved productivity and a more consistent environment for service users.

Major risks and management of those risks

Risk Management
The trustees have examined the major strategic, business and operational risks which the charity faces. They confirm that systems have been put in place to monitor and report on these risks on a regular basis, enabling the necessary steps to be taken to minimise them. There is, however, a firm acceptance that we have no room for complacency; there is thus continuous assessment.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity maintains these risks by not committing to any financial commitment it cannot fulfil with its current funds.

Attention has also been focussed on non-financial risks arising from health and safety, fire and food hygiene. These risks are managed by ensuring accreditations are up to date and the charity has robust policies and procedures in place, there is also regular staff training for the staff working in these areas.

Cash flow risk

The charity's activities expose it to a small cash flow risk but on the whole the charity has enough funds to cater for all its activities on an ongoing basis. This risk has been reduced by the establishment of the tree growing activities which produce a winter cash inflows.

Credit risk

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity never makes financial commitments it cannot fulfil at the time.

Statement of trustees' responsibilities
The trustees (who are also the directors of Mires Beck Nursery for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

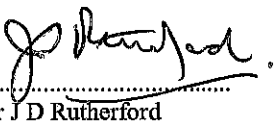
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 10 March 2026 and signed on its behalf by:



Mr J D Rutherford
Trustee

Mires Beck Nursery

Independent Auditor's Report to the Members of Mires Beck Nursery

Opinion

We have audited the financial statements of Mires Beck Nursery (the 'charity') for the year ended 30 September 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report to the Members of Mires Beck Nursery

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 5 and 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Independent Auditor's Report to the Members of Mires Beck Nursery

We obtained an understanding of laws and regulations that affect the charity and the industry in which it operates, including the Companies Act 2006, tax legislation, employment legislation, data protection and health and safety legislation.

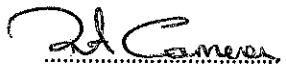
We made enquiries of management with regards to compliance with the above laws and regulations and corroborated any necessary evidence to relevant information.

In response to the risk of irregularities and non-compliance with laws and regulations, we enquired with management as to any actual or potential litigations claims, reviewed correspondence with HMRC, relevant regulators and the companies' legal advisors, and agreed financial statement disclosures to underlying documentation.

We determined materiality and assessed the risks of material misstatement in the financial statements. We looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We gained an understanding of the controls management have in place to prevent and detect fraud and enquired of any instances of fraud that had taken place during the period.
In assessing the risk of fraud due to management override of internal controls, we tested the appropriateness of journal entries, performed analytical procedures, and assessed whether judgements made in accounting estimates were indicative of potential bias.

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Roger Cameron (Senior Statutory Auditor)
For and on behalf of Cameron Ferriby & Co, Statutory Auditor

Bridge House
41 Wincolmlee
Hull
East Yorkshire
HU2 8AG

10 March 2026

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	29,396	45,805	75,201
Charitable activities	4	821,814	-	821,814
Other trading activities	5	374,857	-	374,857
Investment income	6	2,016	-	2,016
Total Income		1,228,083	45,805	1,273,888
Expenditure on:				
Raising funds		(45,103)	(8)	(45,111)
Charitable activities	7	(1,141,274)	(7,265)	(1,148,539)
Governance costs	8	(19,289)	-	(19,289)
Total Expenditure		(1,205,666)	(7,273)	(1,212,939)
Net income		22,417	38,532	60,949
Transfers between funds		7,345	(7,345)	-
Net movement in funds		29,762	31,187	60,949
Reconciliation of funds				
Total funds brought forward		730,712	17,691	748,403
Total funds carried forward	18	760,474	48,878	809,352

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	115,803	31,030	146,833
Charitable activities	4	752,550	-	752,550
Other trading activities	5	266,150	-	266,150
Investment income	6	902	-	902
Total Income		1,135,405	31,030	1,166,435
Expenditure on:				
Raising funds		(29,867)	(74)	(29,941)
Charitable activities	7	(987,648)	(21,581)	(1,009,229)
Governance costs		(17,167)	-	(17,167)
Total Expenditure		(1,034,682)	(21,655)	(1,056,337)
Net income		100,723	9,375	110,098
Net movement in funds		100,723	9,375	110,098

The notes on pages 14 to 22 form an integral part of these financial statements.

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £
Reconciliation of funds				
Total funds brought forward		629,989	8,316	638,305
Total funds carried forward	18	730,712	17,691	748,403

All of the charity's activities derive from continuing operations during the above two periods.

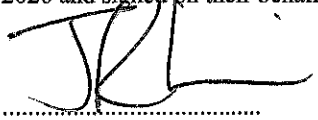
The funds breakdown for 2024 is shown in note 18.

Mires Beck Nursery

(Registration number: 02928901)
Balance Sheet as at 30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	301,143	313,827
		301,143	313,827
Current assets			
Stocks	13	182,745	225,314
Debtors	14	104,943	77,022
Cash at bank and in hand		325,122	203,934
		612,810	506,270
Creditors: Amounts falling due within one year	15	(95,827)	(52,629)
Net current assets		516,983	453,641
Total assets less current liabilities		818,126	767,468
Creditors: Amounts falling due after more than one year	16	(8,774)	(19,065)
Net assets		809,352	748,403
Funds of the charity:			
Restricted income funds			
Restricted funds		48,878	17,691
Unrestricted income funds			
Unrestricted funds		760,474	730,712
Total funds	18	809,352	748,403

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on 10 March 2026 and signed on their behalf by:



.....

Mr J R Garnier
Trustee

Mires Beck Nursery

Statement of Cash Flows for the Year Ended 30 September 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		60,949	110,098
Adjustments to cash flows from non-cash items			
Depreciation		19,084	20,938
Investment income	6	(2,016)	(902)
		78,017	130,134
Working capital adjustments			
Decrease/(increase) in stocks	13	42,569	(49,574)
(Increase)/decrease in debtors	14	(27,921)	3,290
Increase/(decrease) in creditors	15	42,945	(9,613)
Net cash flows from operating activities		135,610	74,237
Cash flows from investing activities			
Interest receivable and similar income	6	2,016	902
Purchase of tangible fixed assets	12	(6,400)	-
Net cash flows from investing activities		4,384	(902)
Cash flows from financing activities			
Repayment of loans and borrowings	15	(10,038)	(9,786)
Net increase in cash and cash equivalents		121,188	65,353
Cash and cash equivalents at 1 October		203,934	138,581
Cash and cash equivalents at 30 September		325,122	203,934

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 30 September 2025

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Low Mill Lane
North Cave
BROUGH
East Yorkshire
HU15 2NR

These financial statements were authorised for issue by the trustees on 10 March 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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 Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mires Beck Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Fund Accounting.
General funds are unrestricted funds which are available for use at the discretion of the Board of Trustees in the furtherance of the general objectives of the charity, and in accordance with the constitution. Designated funds are amounts that have been put aside at the discretion of the board of Trustees. Restricted funds are funds subject to specific restrictions imposed by the donors.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independant examination and strategic management.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	0% and 2% on cost; 15% on reducing balance
Furniture and equipment	15%, 25% and 33% on reducing balance; 4%, 5%, 10% and 20% on cost

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	29,396	45,805	75,201
Total for 2025	29,396	45,805	75,201
Total for 2024	115,803	31,030	146,833

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Services to beneficiaries	821,814	821,814
Total for 2025	821,814	821,814
Total for 2024	752,550	752,550

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	367,607	367,607
Membership subscriptions	7,250	7,250
Total for 2025	374,857	374,857
Total for 2024	266,150	266,150

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,016	2,016
Total for 2025	2,016	2,016
Total for 2024	902	902

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Services to beneficiaries		1,141,274	7,265	1,148,539
Governance costs	8	19,289	-	19,289
Total for 2025		1,160,563	7,265	1,167,828
Total for 2024		1,004,815	21,581	1,026,396

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	2,000	2,000
Other fees paid to auditors	5,800	5,800
Legal and professional fees	9,568	9,568
Other governance costs	1,921	1,921
Total for 2025	19,289	19,289
Total for 2024	17,167	17,167

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Audit fees	2,000	4,000
Depreciation of fixed assets	19,084	20,938

10 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	2,000	4,000
Other fees to auditors		
All other non-audit services	5,800	5,040

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2024	337,120	289,279	626,399
Additions	-	6,400	6,400
At 30 September 2025	337,120	295,679	632,799
Depreciation			
At 1 October 2024	88,124	224,448	312,572
Charge for the year	5,700	13,384	19,084
At 30 September 2025	93,824	237,832	331,656
Net book value			
At 30 September 2025	243,296	57,847	301,143
At 30 September 2024	248,996	64,831	313,827

13 Stock

	2025 £	2024 £
Stocks	182,745	225,314

14 Debtors

	2025 £	2024 £
Trade debtors	58,780	33,663
Prepayments	46,163	43,359
	104,943	77,022

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	10,290	10,037
Trade creditors	31,136	6,587
Other taxation and social security	20,836	22,037
Other creditors	2,820	2,802
Accruals	30,745	11,166
	95,827	52,629

16 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	8,774	19,065

17 Commitments

Capital commitments

The total amount contracted for but not provided in the financial statements was £9,532 (2024 - £18,903).

18 Funds

	Balance at 1 October 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2025 £
Unrestricted funds					
General	730,712	1,228,083	(1,205,666)	7,345	760,474
Restricted funds	17,691	45,805	(7,273)	(7,345)	48,878
Total funds	748,403	1,273,888	(1,212,939)	-	809,352

Mires Beck Nursery

Notes to the Financial Statements for the Year Ended 30 September 2025

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Balance at 30 September 2024 £
Unrestricted funds				
General	629,989	1,135,405	(1,034,682)	730,712
Restricted funds	8,316	31,030	(21,655)	17,691
Total funds	638,305	1,166,435	(1,056,337)	748,403

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	75,201	146,833
Charitable activities (analysed below)	821,814	752,550
Other trading activities (analysed below)	374,857	266,150
Investment income (analysed below)	2,016	902
Total income	1,273,888	1,166,435
Expenditure on:		
Raising funds (analysed below)	(45,111)	(29,941)
Charitable activities (analysed below)	(1,167,828)	(1,026,396)
Total expenditure	(1,212,939)	(1,056,337)
Net income	60,949	110,098
Net movement in funds	60,949	110,098
Reconciliation of funds		
Total funds brought forward	748,403	638,305
Total funds carried forward	809,352	748,403

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2025

	Total 2025 £	Total 2024 £
Donations and legacies		
Donations restricted	45,805	31,030
Donations	29,396	115,803
	75,201	146,833
Charitable activities		
Fees received	821,814	752,550
	821,814	752,550
Other trading activities		
Nursery sales	365,836	263,390
Canteen sales	1,771	833
Course fees	-	1,927
Local Community Alliance	7,250	-
	374,857	266,150
Investment income		
Interest on cash deposits	2,016	902
	2,016	902
Raising funds		
Opening stock	(33,797)	(26,361)
Purchases restricted	-	(74)
Purchases	(23,488)	(20,420)
Canteen costs restricted	(8)	-
Canteen costs	(2,339)	(2,790)
Advertising and marketing	(1,934)	(3,855)
Course expenses	-	(1,165)
Closing stock	27,412	33,797
Telephone and fax	(6,494)	(4,840)
Printing, postage and stationery	(3,198)	(2,855)
Bank charges	(1,272)	(1,081)
Bad debts written off restricted	-	(133)
Bad debts written off	-	(72)
Foreign currency (gains)/losses	7	(92)
	(45,111)	(29,941)
Charitable activities		
Opening stock	(191,517)	(149,379)
Purchases restricted	-	(419)
Purchases	(133,096)	(115,713)

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2025

	Total 2025 £	Total 2024 £
Closing stock	155,334	191,516
Rent	(10,978)	(11,181)
Wages and salaries restricted	-	(15,000)
Wages and salaries	(697,967)	(650,178)
Staff NIC (Employers)	(44,602)	(35,124)
Staff pensions (Defined contribution) - pension scheme 1	(21,609)	(19,288)
Staff training	(1,256)	(1,885)
Rates	(2,799)	(2,528)
Light, heat and power	(11,346)	(14,842)
Insurance	(14,587)	(15,977)
Repairs and maintenance restricted	(2,946)	(1,145)
Repairs and maintenance	(47,397)	(38,985)
Printing, postage and stationery	(26)	-
Trade subscriptions	(2,042)	(3,449)
Sundry expenses	(3,121)	(5,017)
Sundry expenses	(1,588)	(2,866)
Transport costs	(67,136)	(64,334)
VAT partial exemption restricted	(1,172)	-
VAT partial exemption	(28,991)	(31,634)
Loan interest	(613)	(863)
Depreciation	(19,084)	(20,938)
Trustees' insurance	(1,921)	(1,742)
Payroll and bookkeeping	(5,800)	(5,040)
The audit of the charity's annual accounts	(2,000)	(4,000)
Legal and professional fees	(9,568)	(6,385)
	(1,167,828)	(1,026,396)

MIRES BECK NURSERY

England & Wales - Charity number 1038078

Accounts

Company registration number: 02928901
Charity registration number: 1038078

Mires Beck Nursery

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2024

Mires Beck Nursery

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Auditors' Report	6 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 21

Mires Beck Nursery

Reference and Administrative Details

Trustees	Dr N Tinker
	Mr C P Nelson
	Ms K E Rooksby
	Mr A Platt
	Mr J D Rutherford
	Mr J R Garnier
Registered Office	Low Mill Lane North Cave BROUGH East Yorkshire HU15 2NR
	The charity is incorporated in England & Wales.
Company Registration Number	02928901
Charity Registration Number	1038078
Auditor	Cameron Ferriby & Co Bridge House 41 Wincolmlee Hull East Yorkshire East Yorkshire HU2 8AG

Mires Beck Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 September 2024.

Objectives and activities

Objects and aims

The company has three stated objectives as follows: -

1. The relief of persons with a physical and/or learning disability, the elderly and persons suffering from or recovering from mental illness, in particular by the provision of vocational training for such persons in horticultural and allied crafts.

2. To conserve, protect and enhance the natural and physical environment.

3. To advance the education of the general public in horticultural and allied skills.

Objectives, strategies and activities

The main focus during the financial year has been on steadily increasing the number of service users, developing the wholesale business and extending the customer base for tree sales. The thirtieth anniversary of the foundation of the charity was used as an opportunity to launch a '30for30' appeal to raise £30,000 to strengthen the financial position of Mires Beck Nursery, with matched funding from the Matthew Good Foundation. This enabled the charity to end the financial year with increased cash reserves.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Volunteers are used in all areas of the charity's work and their input and dedication to the continuance of the charity's aims is very much appreciated.

Financial review

Fees received in respect of service users increased during the year and are expected to continue to increase.
Trading revenue was adversely affected by the wet spring.
Revenue from grant, fundraising activities and donations was again very strong.
The balance sheet strengthened during the year with an increase in bank balances and a reduction in long term liabilities. However, the large increases in national minimum wage and employers NI will result in a considerable increase in wages and salaries costs with effect from April 2025. The trustees are formulating plans as to how to mitigate these increases in costs.

Policy on reserves

Mires Beck Nursery had a solvent position at the end of the financial year with sufficient reserves to trade for the foreseeable future. The adverse effects of the measures announced in the recent budget and referred to above will make the second half of the new financial year very challenging and limit the ability of the charity to further grow its reserves in the short to medium term.
It remains the long term aim of the trustees to build up more adequate levels of reserves.

Mires Beck Nursery

Trustees' Report

Investment policy and objectives

The company has no financial investments other than money held at the bank for the convenience of handling income and expenditure resulting from normal activity.

Going concern

The nursery will continue to trade as it always has and has no going concern issues for the up and coming years.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs S Vodden (resigned 30 September 2024)
	Dr N Tinker
	Mr C P Nelson
	Ms K E Rooksby
	Mr J A Holt (resigned 4 March 2024)
	Mrs S M McCartney (resigned 31 August 2024)
	Mr A Platt
	Mr J D Rutherford (appointed 13 March 2024)
	Mr J R Garnier (appointed 13 July 2024)
Secretary:	Mrs H Turner (resigned 9 April 2024)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Memorandom and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies' Act 2006.

Recruitment and appointment of trustees

Trustees are recruited by invitation and then elected in General Meeting. Potential Trustees are required to complete an application form and provide a supportive statement. We also require two references, and enhanced DBS check and evidence that they are not disqualified under the Charities Act from holding office. Our application pack includes a job description and person specification.

Induction and training of trustees

To prepare potential trustees, we invite them to a normal meeting so that they can see how the charity operates. If they agree to join the Board, we give them copies of recent minutes, a briefing on ongoing issues and papers prepared by the Charity Commissioners on the responsibility of trustees. We also offer individual meetings to answer any queries which may arise.

Arrangements for setting key management personnel remuneration

All remuneration for all employees is set by the board of trustees at the regular quarterly meetings.

Mires Beck Nursery

Trustees' Report

Organisational structure

The management structure put in place last year has generally worked well and has been supported by more direct involvement by the trustees. There has been steady but useful progress in improving back office systems that will improve efficiency and productivity. Financial controls and forecasting has also been reviewed and there is currently a focus on modernising IT systems. A new website will be launched in early 2025.

In addition to their own regular meetings, the trustees meet regularly with the senior management team to review progress and agree priorities.

The management team oversee the team leaders and supervisors provide oversight for the people with special needs who come to the nursery each week. They look after the estate, gardens, herb, perennial, plant, wild flower and tree production. They are wonderfully supported by a whole range of paid and voluntary staff who bring their many talents and experiences to the work of the nursery. We were able to provide our services to ninety three people this year with our service users coming on average two days each week.

In total, we employ forty two people, of whom thirty one are part time, plus ten seasonal workers. Staffing levels are regularly reviewed to ensure that they are appropriate for the changing needs of the work and to ensure that the high standards for which Mires Beck Nursery has become well known over many years are maintained.

Major risks and management of those risks

Risk Management
The trustees have examined the major strategic, business and operational risks which the charity faces. They confirm that systems have been put in place to monitor and report on these risks on a regular basis, enabling the necessary steps to be taken to minimise them. There is, however, a firm acceptance that we have no room for complacency; there is thus continuous assessment.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity maintains these risks by not committing to any financial commitment it cannot fulfil with its current funds.

Attention has also been focussed on non-financial risks arising from health and safety, fire and food hygiene. These risks are managed by ensuring accreditations are up to date and the charity has robust policies and procedures in place, there is also regular staff training for the staff working in these areas.

Cash flow risk

The charity's activities expose it to a small cash flow risk but on the whole the charity has enough funds to cater for all its activities on an ongoing basis.

Credit risk

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity never makes financial commitments it cannot fulfil at the time.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mires Beck Nursery for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

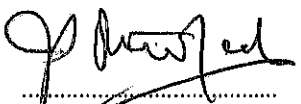
Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Cameron Ferriby & Co as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 23 January 2025 and signed on its behalf by:



Mr J D Rutherford
Trustee

Mires Beck Nursery

Independent Auditor's Report to the Members of Mires Beck Nursery

Opinion

We have audited the financial statements of Mires Beck Nursery (the 'charity') for the year ended 30 September 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Mires Beck Nursery

Independent Auditor's Report to the Members of Mires Beck Nursery

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 5), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Independent Auditor's Report to the Members of Mires Beck Nursery

We obtained an understanding of laws and regulations that affect the charity and the industry in which it operates, including the Companies Act 2006, tax legislation, employment legislation, data protection and health and safety legislation.

We made enquiries of management with regards to compliance with the above laws and regulations and corroborated any necessary evidence to relevant information.

In response to the risk of irregularities and non-compliance with laws and regulations, we enquired with management as to any actual or potential litigations claims, reviewed correspondence with HMRC, relevant regulators and the companies' legal advisors, and agreed financial statement disclosures to underlying documentation.

We determined materiality and assessed the risks of material misstatement in the financial statements. We looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We gained an understanding of the controls management have in place to prevent and detect fraud and enquired of any instances of fraud that had taken place during the period.
In assessing the risk of fraud due to management override of internal controls, we tested the appropriateness of journal entries, performed analytical procedures, and assessed whether judgements made in accounting estimates were indicative of potential bias.

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Roger Cameron (Senior Statutory Auditor)
For and on behalf of Cameron Ferriby & Co, Statutory Auditor

Bridge House
41 Wincolmlee
Hull
East Yorkshire
East Yorkshire
HU2 8AG

23 January 2025

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	115,803	31,030	146,833
Charitable activities	4	752,550	-	752,550
Other trading activities	5	266,150	-	266,150
Investment income	6	902	-	902
Total Income		1,135,405	31,030	1,166,435
Expenditure on:				
Raising funds		(29,867)	(74)	(29,941)
Charitable activities	7	(987,648)	(21,581)	(1,009,229)
Governance costs	8	(17,167)	-	(17,167)
Total Expenditure		(1,034,682)	(21,655)	(1,056,337)
Net income		100,723	9,375	110,098
Net movement in funds		100,723	9,375	110,098
Reconciliation of funds				
Total funds brought forward		629,989	8,316	638,305
Total funds carried forward	18	730,712	17,691	748,403

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	157,772	30,620	188,392
Charitable activities	4	645,615	-	645,615
Other trading activities	5	266,407	-	266,407
Investment income	6	610	-	610
Total Income		1,070,404	30,620	1,101,024
Expenditure on:				
Raising funds		(36,864)	-	(36,864)
Charitable activities	7	(987,117)	(24,964)	(1,012,081)
Governance costs		(18,358)	-	(18,358)
Total Expenditure		(1,042,339)	(24,964)	(1,067,303)
Net income		28,065	5,656	33,721
Transfers between funds		16,961	(16,961)	-
Net movement in funds		45,026	(11,305)	33,721

The notes on pages 13 to 21 form an integral part of these financial statements.

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Reconciliation of funds				
Total funds brought forward		584,963	19,621	604,584
Total funds carried forward	18	629,989	8,316	638,305

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

Mires Beck Nursery

(Registration number: 02928901)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	313,827	334,765
		313,827	334,765
Current assets			
Stocks	13	225,314	175,740
Debtors	14	77,022	80,312
Cash at bank and in hand		203,934	138,581
		506,270	394,633
Creditors: Amounts falling due within one year	15	(52,629)	(61,992)
Net current assets		453,641	332,641
Total assets less current liabilities		767,468	667,406
Creditors: Amounts falling due after more than one year	16	(19,065)	(29,101)
Net assets		748,403	638,305
Funds of the charity:			
Restricted income funds			
Restricted funds		17,691	8,316
Unrestricted income funds			
Unrestricted funds		730,712	629,989
Total funds	18	748,403	638,305

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 23 January 2025 and signed on their behalf by:

.....

Mr J R Garnier
Trustee

The notes on pages 13 to 21 form an integral part of these financial statements.

Mires Beck Nursery

Statement of Cash Flows for the Year Ended 30 September 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		110,098	33,721
Adjustments to cash flows from non-cash items			
Depreciation		20,938	18,956
Investment income	6	(902)	(610)
Loss on disposal of tangible fixed assets		-	4,971
		130,134	57,038
Working capital adjustments			
Increase in stocks	13	(49,574)	(17,568)
Decrease/(increase) in debtors	14	3,290	(25,423)
(Decrease)/increase in creditors	15	(9,613)	17,538
Net cash flows from operating activities		74,237	31,585
Cash flows from investing activities			
Interest receivable and similar income	6	902	610
Purchase of tangible fixed assets	12	-	(4,973)
Net cash flows from investing activities		(902)	4,363
Cash flows from financing activities			
Repayment of loans and borrowings	15	(9,786)	(8,717)
Net increase in cash and cash equivalents		65,353	18,505
Cash and cash equivalents at 1 October		138,581	120,076
Cash and cash equivalents at 30 September		203,934	138,581

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 30 September 2024

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Low Mill Lane
North Cave
BROUGH
East Yorkshire
HU15 2NR

These financial statements were authorised for issue by the trustees on 23 January 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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 Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mires Beck Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Fund Accounting.
General funds are unrestricted funds which are available for use at the discretion of the Board of Trustees in the furtherance of the general objectives of the charity, and in accordance with the constitution. Designated funds are amounts that have been put aside at the discretion of the board of Trustees. Restricted funds are funds subject to specific restrictions imposed by the donors.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independant examination and strategic management.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	0% and 2% on cost; 15% on reducing balance
Furniture and equipment	15%, 25% and 33% on reducing balance; 4%, 5%, 10% and 20% on cost

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	115,803	31,030	146,833
Total for 2024	115,803	31,030	146,833
Total for 2023	157,772	30,620	188,392

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Services to beneficiaries	752,550	752,550
Total for 2024	752,550	752,550
Total for 2023	645,615	645,615

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	266,150	266,150
Total for 2024	266,150	266,150
Total for 2023	266,407	266,407

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	902	902
Total for 2024	902	902
Total for 2023	610	610

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Services to beneficiaries		987,648	21,581	1,009,229
Governance costs	8	17,167	-	17,167
Total for 2024		1,004,815	21,581	1,026,396
Total for 2023		1,005,475	24,964	1,030,439

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	4,000	4,000
Other fees paid to auditors	5,040	5,040
Legal and professional fees	6,385	6,385
Other governance costs	1,742	1,742
Total for 2024	17,167	17,167
Total for 2023	18,358	18,358

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Loss on disposal of tangible fixed assets	-	4,971
Depreciation of fixed assets	20,938	18,957

10 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	4,000	3,600
Other fees to auditors		
All other non-audit services	5,040	7,610

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2023	337,120	289,279	626,399
At 30 September 2024	337,120	289,279	626,399
Depreciation			
At 1 October 2023	82,360	209,274	291,634
Charge for the year	5,764	15,174	20,938
At 30 September 2024	88,124	224,448	312,572
Net book value			
At 30 September 2024	248,996	64,831	313,827
At 30 September 2023	254,760	80,005	334,765

13 Stock

	2024 £	2023 £
Stocks	225,314	175,740

14 Debtors

	2024 £	2023 £
Trade debtors	33,663	34,285
Prepayments	43,359	45,897
Other debtors	-	130
	77,022	80,312

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans	10,037	9,787
Trade creditors	6,587	23,692
Other taxation and social security	22,037	17,926
Other creditors	2,802	926
Accruals	11,166	9,661
	52,629	61,992

16 Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans	19,065	29,101

17 Commitments

Capital commitments

The total amount contracted for but not provided in the financial statements was £18,903 (2023 - £29,683).

18 Funds

	Balance at 1 October 2023	Incoming resources	Resources expended	Balance at 30 September 2024
	£	£	£	£
Unrestricted funds				
General	629,989	1,135,405	(1,034,682)	730,712
Restricted funds	8,316	31,030	(21,655)	17,691
Total funds	638,305	1,166,435	(1,056,337)	748,403

Mires Beck Nursery

Notes to the Financial Statements for the Year Ended 30 September 2024

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2023 £
Unrestricted funds					
General	584,963	1,070,404	(1,042,339)	16,961	629,989
Restricted funds	19,621	30,620	(24,964)	(16,961)	8,316
Total funds	604,584	1,101,024	(1,067,303)	-	638,305

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	146,833	188,392
Charitable activities (analysed below)	752,550	645,615
Other trading activities (analysed below)	266,150	266,407
Investment income (analysed below)	902	610
Total income	1,166,435	1,101,024
Expenditure on:		
Raising funds (analysed below)	(29,941)	(36,864)
Charitable activities (analysed below)	(1,026,396)	(1,030,439)
Total expenditure	(1,056,337)	(1,067,303)
Net income	110,098	33,721
Net movement in funds	110,098	33,721
Reconciliation of funds		
Total funds brought forward	638,305	604,584
Total funds carried forward	748,403	638,305

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	Total 2024 £	Total 2023 £
Donations and legacies		
Donations restricted	31,030	30,620
Donations unrestricted	115,803	157,772
	146,833	188,392
Charitable activities		
Fees received	752,550	645,615
	752,550	645,615
Other trading activities		
Nursery sales	263,390	262,616
Canteen sales	833	2,551
Course fees	1,927	1,240
	266,150	266,407
Investment income		
Interest on cash deposits	902	610
	902	610
Raising funds		
Opening stock	(26,361)	(23,726)
Purchases restricted	(74)	-
Purchases unrestricted	(20,420)	(17,178)
Canteen costs	(2,790)	(4,866)
Advertising and marketing	(3,855)	(5,746)
Course expenses	(1,165)	(2,546)
Closing stock	33,797	26,361
Telephone and fax	(4,840)	(5,028)
Printing, postage and stationery	(2,855)	(2,662)
Bank charges	(1,081)	(1,473)
Bad debts written off restricted	(133)	-
Bad debts written off unrestricted	(72)	-
Foreign currency (gains)/losses	(92)	-
	(29,941)	(36,864)
Charitable activities		
Opening stock	(149,379)	(134,446)
Purchases restricted	(419)	-
Purchases unrestricted	(115,713)	(123,833)
Closing stock	191,516	149,379
Rent	(11,181)	(10,344)

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	Total 2024 £	Total 2023 £
Wages and salaries restricted	(15,000)	(13,036)
Wages and salaries unrestricted	(650,178)	(614,729)
Staff NIC (Employers)	(35,124)	(33,172)
Staff pensions (Defined contribution) - pension scheme 1	(19,288)	(22,913)
Staff training	(1,885)	(2,796)
Rates	(2,528)	(1,482)
Light, heat and power	(14,842)	(9,871)
Insurance	(15,977)	(12,312)
Repairs and maintenance restricted	(1,145)	(7,704)
Repairs and maintenance unrestricted	(38,985)	(43,919)
Trade subscriptions	(3,449)	(3,902)
Sundry expenses restricted	(5,017)	(4,224)
Sundry expenses unrestricted	(2,866)	(3,184)
Transport costs	(64,334)	(62,703)
Vat partial exemption	(31,634)	(31,030)
Loan interest	(863)	(1,932)
Depreciation	(20,938)	(18,957)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	(4,971)
Trustees' insurance	(1,742)	(1,047)
Payroll and bookkeeping	(5,040)	(7,610)
The audit of the charity's annual accounts	(4,000)	(3,600)
Legal and professional fees	(6,385)	(6,101)
	(1,026,396)	(1,030,439)

MIRES BECK NURSERY

England & Wales - Charity number 1038078

Accounts

Company registration number: 02928901
Charity registration number: 1038078

Mires Beck Nursery

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2023

Mires Beck Nursery

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Auditors' Report	8 to 10
Statement of Financial Activities	11 to 12
Balance Sheet	13 to 14
Statement of Cash Flows	15
Notes to the Financial Statements	16 to 24

Mires Beck Nursery

Reference and Administrative Details

Trustees	Mrs S Vodden Dr N Tinker Mr C P Nelson Ms K E Rooksby Mrs S M McCartney Mr A Platt Mr J D Rutherford
Registered Office	Low Mill Lane North Cave BROUGH East Yorkshire HU15 2NR The charity is incorporated in England & Wales.
Company Registration Number	02928901
Charity Registration Number	1038078
Auditor	Cameron Ferriby & Co Bridge House 41 Wincolmlee Hull East Yorkshire HU2 8AG

Mires Beck Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 September 2023.

Objectives and activities

Objects and aims

The company has three stated objectives as follows: -

1. The relief of persons with a physical and/or learning disability, the elderly and persons suffering from or recovering from mental illness, in particular by the provision of vocational training for such persons in horticultural and allied crafts.

2. To conserve, protect and enhance the natural and physical environment.

3. To advance the education of the general public in horticultural and allied skills.

Objectives, strategies and activities

Faced with the halving of our cash reserves during the period of Covid restrictions this year has been one during which we have had to concentrate on monitoring our cashflow closely in addition to restoring our service provision.
Once again we must thank our staff and volunteers who have gone above and beyond to help the charity through a further year of uncertainty and challenge. All have pulled together and done whatever has been needed to ensure we continued to provide a safe and caring environment for our service users

In our last report in 2022, we spoke of the need to diversify our income streams to reduce the reliance on service user fees from local authorities. To that end we had already made the decision to expand our tree nursery on a second site in Pocklington. Additionally our wholesale plant revenue increased with the addition of new accounts with the likes of English Heritage. In common with many businesses we have suffered the effects of inflation on fuel and plant materials costs which put pressure on cashflow at times.

We confirm that the Charity did not experience any serious incidents as defined by the Charity Commissioners. Nothing occurred which should have been drawn to the attention of the Charity Commissioners and was not. We also confirm that the Trustees have reviewed the Nursery's financial controls and policy during the reporting period and believe its overall financial position to be adequate.

Over many years, we have concluded our report by expressing the fervent hope that our 'bottom line' might ever be a determination never to lose sight of the vision which led to Mires Beck being founded so long ago. That statement remains at the forefront of our thinking. If we can enrich the lives of those who come to us for care and training, then our efforts will have been worthwhile. Never has the statement been more meaningful.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Volunteers are used in all areas of the charity's work and their input and dedication to the continuance of the charity's aims is very much appreciated.

Mires Beck Nursery

Trustees' Report

Achievements and performance
In accordance with our three key aims the trustees believe that:
We have provided activities and training for persons with a physical and/or learning disability, the elderly and persons suffering from or recovering from mental illness, in particular by the provision of vocational training for such persons in horticultural and allied crafts.

We have continued to conserve, protect and enhance the natural and physical environment by the production of wild flowers native to East Yorkshire.

We have advanced the education of our service users and the general public in horticultural and allied skills.

Financial review
Although we made a surplus of £33,720 during the financial year the trustees continue to keep the cashflow under constant review as our shortage of liquid assets are a source of continuing concern. The trustees are aware that our plans to diversify our income streams by producing trees for sale have not yielded the results that we had hoped for.
As sales patterns have start to emerge we will seek to tailor our tree production to better match customer demand.
The trustees are concerned about the increasing cost of transport needed to include service users from Hull in our offer. As local councils face considerable financial pressures we are no longer able to get a realistic level of funding from them for our service users.

Policy on reserves

The trustees have considered the requirement for a reserves policy and, for the year covered by these accounts, they have determined that "The policy of the charity is to ensure that sufficient funds are available to cover its day to day expenditure". However it remains the desire of the board that reserves will be built up as cash flow permits. The rate of interest on the Reserves Account is under constant review.

At the end of this financial year, Mires Beck Nursery remained liquid, although the loss of service user income during the pandemic had resulted in a halving of its cash reserves during the previous year. The year end position is considered adequate, but further fund raising is being planned to ensure that our current operation remains sustainable. Sadly no further significant development will be possible until our financial reserves have been augmented.

Investment policy and objectives

The company has no financial investments other than money held at the bank for the convenience of handling income and expenditure resulting from normal activity.

Plans for future periods

Aims and key objectives for future periods

In 2024 Mires Beck will celebrate thirty years of operation. It is also planned to apply for more grant support from local and national charities during the coming year to supplement trading income, rebuild reserves and undertake specific infrastructure improvements. The former rose garden is to be reworked as our Anniversary garden.

We will continue to support our service users and to train them in horticultural and other skills. We will also provide them with interesting recreational and creative opportunities.

Our tree operation at Pocklington will be reorganised, with some lines being moved to the North Cave site. A review of all other costs will be conducted, with those outgoings that are no longer essential being eliminated.

We appreciate that in order to move forward we will need to obtain more external funding. We plan to invite local companies seeking to enhance their environmental, social and governance credentials to work with us.

Going concern

The nursery will continue to trade as it always has and has no going concern issues for the up and coming years.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs S Vodden
	Dr N Tinker
	Mr C P Nelson
	Ms K E Rooksby
	Mrs S M McCartney
	Mr A Platt
	Mr J D Rutherford (appointed 13 March 2024)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Memorandom and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies' Act 2006.

Recruitment and appointment of trustees

Trustees are recruited by invitation and then elected in General Meeting. Potential Trustees are required to complete an application form and provide a supportive statement. We also require two references, and enhanced DBS check and evidence that they are not disqualified under the Charities Act from holding office. Our application pack includes a job description and person specification.

Induction and training of trustees

To prepare potential trustees, we invite them to a normal meeting so that they can see how the charity operates. If they agree to join the Board, we give them copies of recent minutes, a briefing on ongoing issues and papers prepared by the Charity Commissioners on the responsibility of trustees. We also offer individual meetings to answer any queries which may arise.

Arrangements for setting key management personnel remuneration

All remuneration for all employees is set by the board of trustees at the regular quarterly meetings.

Organisational structure

Since January 2019 the trustees had employed a Chief Executive Officer (CEO), Karen Hall, to plan, organise and implement the strategy of the company. The CEO reports to the trustees at board meetings. Historically these had been held quarterly throughout the year. In June 2023 the CEO notified the trustees of her intention to step down. Examination of the financial forecast for the year ending September 2024 showed the charity cannot currently afford to replace the CEO. The trustees intend her workload to be shared amongst the four senior managers as appropriate.

Operations Manager Sue Hewitt is responsible for the day to day running of the "plant" aspects of the nursery. Site Manager Wesley Furtado da Silva is responsible for the infrastructure of the site. In November 22 we recruited Sadie Kruger to be responsible for the management of our Human Resources and Ian Ridpath as our Service Delivery Manager.

Reporting to Service Manager Ian supervisors and team leaders are employed to provide oversight for the growing number of people with special needs who come to the nursery. They look after our Anniversary Garden, estate, gardens, herb production, perennial production, plant preparation and our conservation project. This latter incorporates the growing of trees and wildflowers. They are wonderfully backed up by a whole range of staff with their different talents. We were able to provide our services to ninety two people this year with our service users coming, on average, for two days each week.

In total, forty five people (full time equivalent twenty five) are now employed at the nursery, of which thirty eight are part-time, including five seasonal workers. Staffing levels are constantly reviewed to ensure that all aspects of the nursery's life receive the support required to maintain the high standards we set for ourselves.

Major risks and management of those risks

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces. They confirm that systems have been put in place to monitor and report on these risks on a regular basis, enabling the necessary steps to be taken to minimise them. There is, however, a firm acceptance that we have no room for complacency; there is thus continuous assessment.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity maintains these risks by not committing to any financial commitment it cannot fulfil with its current funds.

Attention has also been focussed on non-financial risks arising from health and safety, fire and food hygiene. These risks are managed by ensuring accreditations are up to date and the charity has robust policies and procedures in place, there is also regular staff training for the staff working in these areas.

Cash flow risk

The charity's activities expose it to a small cash flow risk but on the whole the charity has enough funds to cater for all its activities on an ongoing basis.

Credit risk

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity never makes financial commitments it cannot fulfil at the time.

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Cameron Ferriby & Co as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 18/04/24 and signed on its behalf by:

S Vodden

Mrs S Vodden
Trustee

Independent Auditor's Report to the Members of Mires Beck Nursery

Opinion

We have audited the financial statements of Mires Beck Nursery (the 'charity') for the year ended 30 September 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report to the Members of Mires Beck Nursery

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 6 and 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Independent Auditor's Report to the Members of Mires Beck Nursery

We obtained an understanding of laws and regulations that affect the charity and the industry in which it operates, including the Companies Act 2006, tax legislation, employment legislation, data protection and health and safety legislation.

We made enquiries of management with regards to compliance with the above laws and regulations and corroborated any necessary evidence to relevant information.

In response to the risk of irregularities and non-compliance with laws and regulations, we enquired with management as to any actual or potential litigations claims, reviewed correspondence with HMRC, relevant regulators and the companies' legal advisors, and agreed financial statement disclosures to underlying documentation.

We determined materiality and assessed the risks of material misstatement in the financial statements. We looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We gained an understanding of the controls management have in place to prevent and detect fraud and enquired of any instances of fraud that had taken place during the period.
In assessing the risk of fraud due to management override of internal controls, we tested the appropriateness of journal entries, performed analytical procedures, and assessed whether judgements made in accounting estimates were indicative of potential bias.

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

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R A Cameron...

Roger Cameron (Senior Statutory Auditor)
For and on behalf of Cameron Ferriby & Co, Statutory Auditor

Bridge House
41 Wincolmlee
Hull
East Yorkshire
HU2 8AG

Date:...18/04/2024

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	157,772	30,620	188,392
Charitable activities	4	645,615	-	645,615
Other trading activities	5	266,407	-	266,407
Investment income	6	610	-	610
Total Income		1,070,404	30,620	1,101,024
Expenditure on:				
Raising funds		(36,864)	-	(36,864)
Charitable activities	7	(987,117)	(24,964)	(1,012,081)
Governance costs	8	(18,358)	-	(18,358)
Total Expenditure		(1,042,339)	(24,964)	(1,067,303)
Net income		28,065	5,656	33,721
Transfers between funds		16,961	(16,961)	-
Net movement in funds		45,026	(11,305)	33,721
Reconciliation of funds				
Total funds brought forward		584,963	19,621	604,584
Total funds carried forward	19	629,989	8,316	638,305

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	94,311	52,075	146,386
Charitable activities	4	503,106	-	503,106
Other trading activities	5	231,277	-	231,277
Investment income	6	19	-	19
Other income		3,303	-	3,303
Total Income		832,016	52,075	884,091
Expenditure on:				
Raising funds		(24,672)	(36,424)	(61,096)
Charitable activities	7	(901,956)	(28,484)	(930,440)
Governance costs		(9,092)	(334)	(9,426)
Total Expenditure		(935,720)	(65,242)	(1,000,962)
Net expenditure		(103,704)	(13,167)	(116,871)
Net movement in funds		(103,704)	(13,167)	(116,871)

The notes on pages 16 to 24 form an integral part of these financial statements.

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Reconciliation of funds				
Total funds brought forward		688,667	32,788	721,455
Total funds carried forward	19	584,963	19,621	604,584

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 19.

Mires Beck Nursery

(Registration number: 02928901)
Balance Sheet as at 30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	334,765	353,719
Current assets			
Stocks	14	175,740	158,172
Debtors	15	80,312	54,889
Cash at bank and in hand		138,581	120,076
		394,633	333,137
Creditors: Amounts falling due within one year	16	(61,992)	(45,316)
Net current assets		332,641	287,821
Total assets less current liabilities		667,406	641,540
Creditors: Amounts falling due after more than one year	17	(29,101)	(36,956)
Net assets		638,305	604,584
Funds of the charity:			
Restricted income funds			
Restricted funds		8,316	19,621
Unrestricted income funds			
Unrestricted funds		629,989	584,963
Total funds	19	638,305	604,584

For the financial year ending 30 September 2023 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Mires Beck Nursery

(Registration number: 02928901)
Balance Sheet as at 30 September 2023

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on 18/04/2024 and signed on their behalf by:

S Vodden

Mrs S Vodden
Trustee

C P Nelson

Mr C P Nelson
Trustee

Mires Beck Nursery

Statement of Cash Flows for the Year Ended 30 September 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		33,721	(116,871)
Adjustments to cash flows from non-cash items			
Depreciation		18,956	28,647
Investment income	6	(610)	(19)
Loss on disposal of tangible fixed assets		4,971	-
		57,038	(88,243)
Working capital adjustments			
Increase in stocks	14	(17,568)	(33,408)
(Increase)/decrease in debtors	15	(25,423)	6,297
Increase/(decrease) in creditors	16	17,538	(4,513)
Net cash flows from operating activities		31,585	(119,867)
Cash flows from investing activities			
Interest receivable and similar income	6	610	19
Purchase of tangible fixed assets	13	(4,973)	(1,770)
Rounding		-	1
Net cash flows from investing activities		4,363	1,750
Cash flows from financing activities			
Repayment of loans and borrowings	16	(8,717)	(2,395)
Net increase/(decrease) in cash and cash equivalents		18,505	(124,012)
Cash and cash equivalents at 1 October		120,076	244,088
Cash and cash equivalents at 30 September		138,581	120,076

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 30 September 2023

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Low Mill Lane
North Cave
BROUGH
East Yorkshire
HU15 2NR

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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 Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mires Beck Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Fund Accounting.
General funds are unrestricted funds which are available for use at the discretion of the Board of Trustees in the furtherance of the general objectives of the charity, and in accordance with the constitution. Designated funds are amounts that have been put aside at the discretion of the board of Trustees. Restricted funds are funds subject to specific restrictions imposed by the donors.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independant examination and strategic management.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	0% and 2% on cost; 15% on reducing balance
Furniture and equipment	15%, 25% and 33% on reducing balance; 4%, 5%, 10% and 20% on cost

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	157,772	30,620	188,392
Total for 2023	157,772	30,620	188,392
Total for 2022	94,311	52,075	146,386

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Services to beneficiaries	645,615	645,615
Total for 2023	645,615	645,615
Total for 2022	503,106	503,106

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	266,407	266,407
Total for 2023	266,407	266,407
Total for 2022	231,277	231,277

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	610	610
Total for 2023	610	610
Total for 2022	19	19

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Services to beneficiaries		987,117	24,964	1,012,081
Governance costs	8	18,358	-	18,358
Total for 2023		1,005,475	24,964	1,030,439
Total for 2022		911,048	28,818	939,866

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Audit fees			
Audit of the financial statements	3,600	-	3,600
Other fees paid to auditors	7,610	-	7,610
Legal and professional fees	6,101	-	6,101
Other governance costs	1,047	-	1,047
Total for 2023	18,358	-	18,358
Total for 2022	9,092	334	9,426

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Loss on disposal of tangible fixed assets	4,971	-
Depreciation of fixed assets	18,957	28,647

10 Independent examiner's remuneration

	2022 £
Examination of the financial statements	1,800

11 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	3,600	-
Other fees to auditors		
All other non-audit services	7,610	4,570

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2022	337,120	398,432	735,552
Additions	-	4,973	4,973
Disposals	-	(114,126)	(114,126)
At 30 September 2023	337,120	289,279	626,399
Depreciation			
At 1 October 2022	76,521	305,312	381,833
Charge for the year	5,839	13,117	18,956
Eliminated on disposals	-	(109,155)	(109,155)
At 30 September 2023	82,360	209,274	291,634
Net book value			
At 30 September 2023	254,760	80,005	334,765
At 30 September 2022	260,599	93,120	353,719

14 Stock

	2023 £	2022 £
Stocks	175,740	158,172

15 Debtors

	2023 £	2022 £
Trade debtors	34,285	51,918
Prepayments	45,897	2,941
Other debtors	130	30
	80,312	54,889

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	9,787	10,649
Trade creditors	23,692	6,231
Other taxation and social security	17,926	22,520
Other creditors	926	1,081
Accruals	9,661	4,835
	61,992	45,316

17 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	29,101	36,956

18 Commitments

Capital commitments

The total amount contracted for but not provided in the financial statements was £29,683 (2022 - £40,463).

19 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2023 £
Unrestricted funds					
General	584,963	1,070,404	(1,042,339)	16,961	629,989
Restricted funds	19,621	30,620	(24,964)	(16,961)	8,316
Total funds	604,584	1,101,024	(1,067,303)	-	638,305

Notes to the Financial Statements for the Year Ended 30 September 2023

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
General	688,667	832,016	(935,720)	584,963
Restricted funds	32,788	52,075	(65,242)	19,621
Total funds	721,455	884,091	(1,000,962)	604,584

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	188,392	146,386
Charitable activities (analysed below)	645,615	503,106
Other trading activities (analysed below)	266,407	231,277
Investment income (analysed below)	610	19
Other income (analysed below)	-	3,303
Total income	1,101,024	884,091
Expenditure on:		
Raising funds (analysed below)	(36,864)	(61,096)
Charitable activities (analysed below)	(1,030,439)	(939,866)
Total expenditure	(1,067,303)	(1,000,962)
Net income/(expenditure)	33,721	(116,871)
Net movement in funds	33,721	(116,871)
Reconciliation of funds		
Total funds brought forward	604,584	721,455
Total funds carried forward	638,305	604,584

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	Total 2023 £	Total 2022 £
Donations and legacies		
Donations restricted	30,620	52,075
Donations unrestricted	157,772	94,311
	188,392	146,386
Charitable activities		
Fees received	645,615	503,106
	645,615	503,106
Other trading activities		
Nursery sales	262,616	222,964
Canteen sales	2,551	4,195
Course fees	1,240	4,118
	266,407	231,277
Investment income		
Interest on cash deposits	610	19
	610	19
Other income		
Other income	-	3,303
	-	3,303
Raising funds		
Opening stock	(23,726)	(18,715)
Purchases restricted	-	(29,989)
Purchases unrestricted	(17,178)	(9,803)
Canteen costs restricted	-	(1,450)
Canteen costs unrestricted	(4,866)	(4,787)
Advertising and marketing	(5,746)	(2,651)
Shows and public relations	-	(135)
Course expenses restricted	-	(4,985)
Course expenses unrestricted	(2,546)	(3,034)
Closing stock	26,361	23,724
Telephone and fax	(5,028)	(5,274)
Printing, postage and stationery	(2,662)	(2,229)
Bank charges	(1,473)	(1,768)
	(36,864)	(61,096)
Charitable activities		
Opening stock	(134,446)	(106,049)

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	Total 2023 £	Total 2022 £
Purchases	(123,833)	(135,551)
Closing stock	149,379	134,448
Rent	(10,344)	(6,218)
Wages and salaries restricted	(13,036)	(10,264)
Wages and salaries unrestricted	(614,729)	(563,785)
Staff NIC (Employers)	(33,172)	(28,430)
Staff pensions (Defined contribution) - pension scheme 1	(22,913)	(22,656)
Staff training	(2,796)	(1,115)
Rates	(1,482)	(957)
Light, heat and power	(9,871)	(10,705)
Insurance	(12,312)	(9,599)
Repairs and maintenance restricted	(7,704)	(18,220)
Repairs and maintenance unrestricted	(43,919)	(30,239)
Trade subscriptions	(3,902)	(2,375)
Sundry expenses restricted	(4,224)	-
Sundry expenses unrestricted	(3,184)	(4,117)
Transport costs	(62,703)	(54,052)
Vat partial exemption	(31,030)	(34,041)
Bad debts written off	-	2,132
Loan interest	(1,932)	-
Depreciation	(18,957)	(28,647)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	(4,971)	-
Bank charges	-	(334)
Trustees' insurance	(1,047)	(1,169)
Payroll and bookkeeping	(7,610)	(4,570)
The audit of the charity's annual accounts	(3,600)	-
Independent examiner's fee	-	(1,800)
Legal and professional fees	(6,101)	(1,553)
	(1,030,439)	(939,866)

MIRES BECK NURSERY

England & Wales - Charity number 1038078

Accounts

Company registration number: 02928901

Charity registration number: 1038078

Mires Beck Nursery

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2022

Mires Beck Nursery

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10 to 11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 20

Mires Beck Nursery

Reference and Administrative Details

Chief Executive Officer	Miss K Hall
Trustees	Mrs S Vodden Dr N Tinker Mr C P Nelson Ms K E Rooksby Mr J A Holt Mrs S M McCartney Mr A Platt
Secretary	Mrs H Turner
Registered Office	Low Mill Lane North Cave BROUGH East Yorkshire HU15 2NR The charity is incorporated in England & Wales.
Company Registration Number	02928901
Charity Registration Number	1038078
Independent Examiner	Cameron Ferriby & Co Bridge House 41 Wincolmlee Kingston upon Hull East Yorkshire HU2 8AG

Mires Beck Nursery

Strategic Report for the Year Ended 30 September 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2022, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The charity has a separate bank account which provides the medium for building up a reserve. The trustees have considered the requirement for a reserves policy and, for the year covered by these accounts, they have determined that "The policy of the charity is to ensure that sufficient funds are available to cover its day to day expenditure". However it remains the desire of the board that reserves will be built up as cash flow permits. The rate of investment into the Reserves Account is under constant review.

At the end of this financial year, Mires Beck Nursery remained liquid, although the loss of service user income during the pandemic resulted in a halving of its cash reserves during the year. The year end position is considered adequate, but a further fund raising campaign was undertaken shortly after the year end in order to boost the charity's reserves and to allow for further development to take place.

Investment policy and objectives

The company has no financial investments other than money held at the bank for the convenience of handling income and expenditure resulting from normal activity.

Principal risks and uncertainties

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces. They confirm that systems have been put in place to monitor and report on these risks on a regular basis, enabling the necessary steps to be taken to minimise them. There is, however, a firm acceptance that we have no room for complacency; there is thus continuous assessment.

The strategic report was approved by the trustees of the charity on 24 May 2023 and signed on its behalf by:

Heather Turner

Mrs H Turner
Company Secretary

Mires Beck Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2022.

Objectives and activities

Objects and aims

The company has three stated objectives as follows: -

1. The relief of persons with a physical and/or learning disability, the elderly and persons suffering from or recovering from mental illness, in particular by the provision of vocational training for such persons in horticultural and allied crafts.

2. To conserve, protect and enhance the natural and physical environment.

3. To advance the education of the general public in horticultural and allied skills.

Objectives, strategies and activities

In October 2021 after our last year end, we wrote of the hope of progressing steadily out of covid restrictions back toward normality. Whilst it seemed that the rest of the world was operating normally again very early in 2022, restrictions continued for us until August. Our staff were required to frequently test for covid and isolate if the result was positive. Service user numbers were restricted by increased staff ratios and a requirement to form bubbles. This led to frustration for parents and carers and a reduction in fee income for us.

Once again we must thank our staff and volunteers who have gone above and beyond to help the charity through a further year of uncertainty and challenge. All have pulled together and done whatever has been needed to ensure we continued to provide a safe and caring environment for our service users

In our last report in 2021, we spoke of the need to diversify our income streams to reduce the reliance on service user fees from local authorities. To that end we had already made the decision to expand our tree nursery on a second site in Pocklington. The tree nursery is fully up and running with 310,000 trees planted during the 21/22 season. Additionally our wholesale plant revenue increased with the addition of new accounts with the likes of English Heritage. In common with many businesses we have suffered the effects of inflation on fuel and plant materials costs which put pressure on cashflow at times.

We confirm that the Charity did not experience any serious incidents as defined by the Charity Commissioners. Nothing occurred which should have been drawn to the attention of the Charity Commissioners and was not. We also confirm that the Trustees have reviewed the Nursery's financial controls and policy during the reporting period and believe its overall financial position to be sound. Our Chartered Accountants, Cameron, Ferriby & Co., have as ever been so helpful to us in the maintenance of our financial records and providing helpful support when we have needed it.

Over many years, we have concluded our report by expressing the fervent hope that our 'bottom line' might ever be a determination never to lose sight of the vision which led to Mires Beck being founded so long ago. That statement remains at the forefront of our thinking. If we can enrich the lives of those who come to us for care and training, then our efforts will have been worthwhile. Never has the statement been more meaningful.

Use of volunteers

Volunteers are used in all areas of the charity's work and their input and dedication to the continuance of the charity's aims is very much appreciated.

Mires Beck Nursery

Trustees' Report

Going concern
The nursery will continue to trade as it always has and has no going concern issues for the up and coming years.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs S Vodden
	Dr N Tinker
	Mr C P Nelson
	Ms K E Rooksby
	Mr J A Holt
	Mrs S M McCartney
	Mr A Platt (appointed 1 November 2021)
Chief Executive Officer:	Miss K Hall
Secretary:	Mrs H Turner (appointed 2 November 2022)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Memorandom and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies' Act 2006.

Recruitment and appointment of trustees

Trustees are recruited by invitation and then elected in General Meeting. Potential Trustees are required to complete an application form and provide a supportive statement. We also require two references, and enhanced DBS check and evidence that they are not disqualified under the Charities Act from holding office. Our application pack includes a job description and person specification.

Induction and training of trustees

To prepare potential trustees, we invite them to a normal meeting so that they can see how the charity operates. If they agree to join the Board, we give them copies of recent minutes, a briefing on ongoing issues and papers prepared by the Charity Commissioners on the responsibility of trustees. We also offer individual meetings to answer any queries which may arise.

Arrangements for setting key management personnel remuneration

All remuneration for all employees is set by the board of trustees at the regular quarterly meetings.

Organisational structure

The trustees employ a Chief Executive Officer (CEO), Karen Hall, to plan, organise and implement the strategy of the company. CEO reports to the trustees at board meetings. Historically these have been held quarterly throughout the year. However during the Covid crisis these were held on line as required. Live meetings have now recommenced.

The CEO is supported in this role by an Operations Manager, Sue Hewitt, responsible for the day to day running of the "plant" aspects of the nursery. In September 2021 Wesley Furtado da Silva was appointed Site Manager, responsible mainly for the infrastructure of the site.

Supervisors and team leaders are employed to provide oversight for the growing number of people with special needs who come to the nursery. They look after our Anniversary Garden, estate, gardens, herb production, kitchen, perennial production, plant preparation and our conservation project. This latter incorporates the growing of trees and wildflowers. They are wonderfully backed up by a whole range of staff with their different talents. Some of our former service users were still to return after the pandemic. Eighty six had done so by year end. In pre-Covid times, we had almost one hundred service users coming, on average, for two days each week.

In total, forty five people (full time equivalent twenty) are now employed at the nursery, of which thirty nine are part-time, including five seasonal workers.. Staffing levels are constantly reviewed to ensure that all aspects of the nursery's life receive the support required to maintain the high standards we set for ourselves.

The principal activity of the company is the provision of horticultural training and work experience in a therapeutic environment for people with various disabilities.

Major risks and management of those risks

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces. They confirm that systems have been put in place to monitor and report on these risks on a regular basis, enabling the necessary steps to be taken to minimise them. There is, however, a firm acceptance that we have no room for complacency; there is thus continuous assessment.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity maintains these risks by not committing to any financial commitment it cannot fulfil with its current funds.

Attention has also been focussed on non-financial risks arising from health and safety, fire and food hygiene. These risks are managed by ensuring accreditations are up to date and the charity has robust policies and procedures in place, there is also regular staff training for the staff working in these areas.

Cash flow risk

The charities activities expose it to a small cash flow risk but on the whole the charity has enough funds to cater for all its activities on an ongoing basis

Credit risk

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity never makes financial commitments it cannot fulfil at the time.

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Reappointment of auditor

Cameron, Ferriby & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting. It is anticipated that an audit will be required for 2022/23.

The annual report was approved by the trustees of the charity on 24 May 2023 and signed on its behalf by:

Heather Turner

Mrs H Turner
Company Secretary

Mires Beck Nursery

Independent Examiner's Report to the trustees of Mires Beck Nursery ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Mires Beck Nursery 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 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 Mires Beck Nursery'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 Mires Beck Nursery 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.

R A Cameron

Roger Cameron

Bridge House
41 Wincolmlee
Kingston upon Hull
East Yorkshire
HU2 8AG

Date: 24 May 2023

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	94,311	52,075	146,386
Charitable activities	4	503,106	-	503,106
Other trading activities	5	231,277	-	231,277
Investment income	6	19	-	19
Other income		3,303	-	3,303
Total Income		832,016	52,075	884,091
Expenditure on:				
Raising funds		(131,824)	(36,424)	(168,248)
Charitable activities	7	(794,804)	(28,484)	(823,288)
Governance costs	8	(9,092)	(334)	(9,426)
Total Expenditure		(935,720)	(65,242)	(1,000,962)
Net expenditure		(103,704)	(13,167)	(116,871)
Net movement in funds		(103,704)	(13,167)	(116,871)
Reconciliation of funds				
Total funds brought forward		688,667	32,788	721,455
Total funds carried forward	17	584,963	19,621	604,584

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	52,450	15,400	67,850
Charitable activities	4	509,042	-	509,042
Other trading activities	5	203,365	-	203,365
Investment income	6	20	-	20
Other income		7,273	10,000	17,273
Total Income		772,150	25,400	797,550
Expenditure on:				
Raising funds		(91,500)	-	(91,500)
Charitable activities	7	(691,893)	(96,550)	(788,443)
Governance costs		(9,713)	-	(9,713)
Total Expenditure		(793,106)	(96,550)	(889,656)
Net expenditure		(20,956)	(71,150)	(92,106)
Transfers between funds		3,000	(3,000)	-

The notes on pages 13 to 20 form an integral part of these financial statements.

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
Net movement in funds		(17,956)	(74,150)	(92,106)
Reconciliation of funds				
Total funds brought forward		706,622	106,938	813,560
Total funds carried forward	17	688,666	32,788	721,454

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 17.

Mires Beck Nursery

(Registration number: 02928901)
Balance Sheet as at 30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	353,719	380,596
Current assets			
Stocks	13	158,172	124,764
Debtors	14	54,889	61,186
Cash at bank and in hand		120,076	244,088
		333,137	430,038
Creditors: Amounts falling due within one year	15	(45,316)	(40,748)
Net current assets		287,821	389,290
Total assets less current liabilities		641,540	769,886
Creditors: Amounts falling due after more than one year	16	(36,956)	(48,432)
Net assets		604,584	721,454
Funds of the charity:			
Restricted income funds			
Restricted funds		19,621	32,788
Unrestricted income funds			
Unrestricted funds		584,963	688,666
Total funds	17	604,584	721,454

For the financial year ending 30 September 2022 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Mires Beck Nursery

(Registration number: 02928901)
Balance Sheet as at 30 September 2022

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 24 May 2023 and signed on their behalf by:

S Vodden
.....
Mrs S Vodden
Trustee

C P Nelson
.....
Mr C P Nelson
Trustee

The notes on pages 13 to 20 form an integral part of these financial statements.

Mires Beck Nursery

Statement of Cash Flows for the Year Ended 30 September 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash expenditure		(116,871)	(92,106)
Adjustments to cash flows from non-cash items			
Depreciation		28,647	28,677
Investment income	6	(19)	(20)
		(88,243)	(63,449)
Working capital adjustments			
Increase in stocks	13	(33,408)	(46,636)
Decrease in debtors	14	6,297	5,126
(Decrease)/increase in creditors	15	(4,513)	10,452
Net cash flows from operating activities		(119,867)	(94,507)
Cash flows from investing activities			
Interest receivable and similar income	6	19	20
Purchase of tangible fixed assets	12	(1,770)	(6,828)
Rounding		1	-
Net cash flows from investing activities		1,750	6,808
Cash flows from financing activities			
Repayment of loans and borrowings	15	(2,395)	50,000
Net decrease in cash and cash equivalents		(124,012)	(51,315)
Cash and cash equivalents at 1 October		244,088	295,403
Cash and cash equivalents at 30 September		120,076	244,088

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 30 September 2022

1 Charity status

The charity is limited by share capital, incorporated in England & Wales.

The address of its registered office is:
Low Mill Lane
North Cave
BROUGH
East Yorkshire
HU15 2NR

These financial statements were authorised for issue by the trustees on 24 May 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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 Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mires Beck Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Fund Accounting.
General funds are unrestricted funds which are available for use at the discretion of the Board of Trustees in the furtherance of the general objectives of the charity, and in accordance with the constitution. Designated funds are amounts that have been put aside at the discretion of the board of Trustees. Restricted funds are funds subject to specific restrictions imposed by the donors.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independant examination and strategic management.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on cost and nil.
Plant and machinery	10%,15%, 25% and33% on reducing balance; 4%, 5% 10% and 20% on cost.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	94,311	52,075	146,386
Total for 2022	94,311	52,075	146,386
Total for 2021	52,450	15,400	67,850

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Services to beneficiaries	503,106	503,106
Total for 2022	503,106	503,106
Total for 2021	509,042	509,042

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	231,277	231,277
Total for 2022	231,277	231,277
Total for 2021	203,365	203,365

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	19	19
Total for 2022	19	19
Total for 2021	20	20

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Services to beneficiaries		794,804	28,484	823,288
Governance costs	8	9,092	334	9,426
Total for 2022		803,896	28,818	832,714
Total for 2021		701,606	96,550	798,156

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements	1,800	-	1,800
Other fees paid to examiners	4,570	-	4,570
Legal and professional fees	1,553	-	1,553
Other governance costs	1,169	334	1,503
Total for 2022	9,092	334	9,426
Total for 2021	9,713	-	9,713

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	-	28,677

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,800	2,180
Other fees to examiners		
Other fees paid to examiners	4,570	3,801

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2021	337,120	396,662	733,782
Additions	-	1,770	1,770
At 30 September 2022	337,120	398,432	735,552
Depreciation			
At 1 October 2021	70,594	282,592	353,186
Charge for the year	5,927	22,720	28,647
At 30 September 2022	76,521	305,312	381,833
Net book value			
At 30 September 2022	260,599	93,120	353,719
At 30 September 2021	266,526	114,070	380,596

13 Stock

	2022 £	2021 £
Stocks	158,172	124,764

14 Debtors

	2022 £	2021 £
Trade debtors	51,918	58,945
Prepayments	2,941	2,210
Other debtors	30	31
	54,889	61,186

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	10,649	1,568
Trade creditors	6,231	17,315
Other taxation and social security	22,520	12,431
Other creditors	1,081	4,923
Accruals	4,835	4,511
	45,316	40,748

16 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	36,956	48,432

17 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
General	688,667	832,016	(935,720)	584,963
Restricted funds	32,788	52,075	(65,242)	19,621
Total funds	721,455	884,091	(1,000,962)	604,584

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2021 £
Unrestricted funds					
General	706,622	772,150	(793,106)	3,000	688,666
Restricted funds	106,938	25,400	(96,550)	(3,000)	32,788
Total funds	813,560	797,550	(889,656)	-	721,454

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	146,386	67,850
Charitable activities (analysed below)	503,106	509,042
Other trading activities (analysed below)	231,277	203,365
Investment income (analysed below)	19	20
Other income (analysed below)	3,303	17,273
Total income	884,091	797,550
Expenditure on:		
Raising funds (analysed below)	(168,248)	(91,500)
Charitable activities (analysed below)	(832,714)	(798,156)
Total expenditure	(1,000,962)	(889,656)
Net expenditure	(116,871)	(92,106)
Net movement in funds	(116,871)	(92,106)
Reconciliation of funds		
Total funds brought forward	721,455	813,560
Total funds carried forward	604,584	721,454

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2022

	Total 2022 £	Total 2021 £
Donations and legacies		
Donations restricted	52,075	15,400
Donations	94,311	52,450
	146,386	67,850
Charitable activities		
Fees received	503,106	509,042
	503,106	509,042
Other trading activities		
Plant sales	222,964	201,767
Canteen sales	4,195	-
Course fees	4,118	1,598
	231,277	203,365
Investment income		
Interest on cash deposits	19	20
	19	20
Other income		
Other income restricted	-	10,000
Other income	3,303	1,500
Grants receivable	-	5,773
	3,303	17,273
Raising funds		
Opening stock	(124,764)	(78,128)
Purchases restricted	(29,989)	-
Purchases	(145,354)	(119,893)
Canteen costs restricted	(1,450)	-
Canteen costs	(4,787)	(1,470)
Advertising and marketing	(2,651)	(2,298)
Shows and public relations	(135)	100
Course expenses restricted	(4,985)	-
Course expenses	(3,034)	(1,329)
Closing stock	158,172	124,764
Telephone and fax restricted	-	(1,545)
Telephone and fax	(5,274)	(3,914)
Printing, postage and stationery	(2,229)	(5,062)
Bank charges	(1,768)	(2,725)

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2022

	Total 2022 £	Total 2021 £
	(168,248)	(91,500)
Charitable activities		
Rent	(6,218)	-
Wages and salaries restricted	(10,264)	(14,061)
Wages and salaries	(563,785)	(474,894)
Staff NIC (Employers)	(28,430)	(23,949)
Staff pensions (Defined contribution) - pension scheme 1	(22,656)	(15,770)
Staff training	(1,116)	(1,504)
Rates	(956)	(822)
Light, heat and power	(10,705)	(9,316)
Insurance	(9,599)	(9,976)
Repairs and maintenance restricted	(18,220)	(79,989)
Repairs and maintenance	(30,239)	(42,049)
Trade subscriptions restricted	-	(2,500)
Trade subscriptions	(2,375)	(4,872)
Sundry expenses restricted	-	(1,154)
Sundry expenses	(4,117)	(5,257)
Transport costs	(54,053)	(38,072)
Vat partial exemption	(34,040)	(33,450)
Bad debts written off restricted	-	(2,132)
Bad debts written off	2,132	-
Depreciation of plant and machinery	(28,647)	(28,676)
Bank charges	(334)	-
Trustees' insurance	(1,169)	(1,165)
Payroll and bookkeeping	(4,570)	(3,801)
Independent examiner's fee	(1,800)	(2,180)
Legal and professional fees	(1,553)	(2,567)
	(832,714)	(798,156)

MIRES BECK NURSERY

England & Wales - Charity number 1038078

Accounts

Registrar

Company registration number: 02928901
Charity registration number: 1038078

Mires Beck Nursery

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2021

Mires Beck Nursery

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 to 19

Mires Beck Nursery

Reference and Administrative Details

Chief Executive Officer	Miss K Hall
Trustees	Mrs S Vodden Dr N Tinker Mr C P Nelson Miss A Godley Ms K E Rooksby Mr J A Holt Mrs S M McCartney
Secretary	Mr A Selby
Registered Office	Low Mill Lane North Cave BROUGH East Yorkshire HU15 2NR
	The charity is incorporated in England & Wales.
Company Registration Number	02928901
Charity Registration Number	1038078
Independent Examiner	Cameron Ferriby & Co Bridge House 41 Wincolmlee Kingston upon Hull East Yorkshire HU2 8AG

Mires Beck Nursery

Strategic Report for the Year Ended 30 September 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2021, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The charity has a separate bank account which provides the medium for building up a reserve. The trustees have considered the requirement for a reserves policy and, for the year covered by these accounts, they have determined that "The policy of the charity is to ensure that sufficient funds are available to cover its day to day expenditure". However it remains the desire of the board that reserves will be built up as cash flow permits. The rate of investment into the Reserves Account is under constant review.

At the end of this financial year, Mires Beck Nursery remained strongly liquid, its creditors being covered 594% by cash and debtors. That position is considered strong, but gives no cause for complacency.

Investment policy and objectives

The company has no financial investments other than money held at the bank for the convenience of handling income and expenditure resulting from normal activity.

Principal risks and uncertainties

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces. They confirm that systems have been put in place to monitor and report on these risks on a regular basis, enabling the necessary steps to be taken to minimise them. There is, however, a firm acceptance that we have no room for complacency; there is thus continuous assessment.

The strategic report was approved by the trustees of the charity on 12 May 2022 and signed on its behalf by:

.....

Mr A Selby
Company Secretary

Mires Beck Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2021.

Objectives and activities

Objects and aims

The company has three stated objectives as follows: -

1. The relief of persons with a physical and/or learning disability, the elderly and persons suffering from or recovering from mental illness, in particular by the provision of vocational training for such persons in horticultural and allied crafts.

2. To conserve, protect and enhance the natural and physical environment.

3. To advance the education of the general public in horticultural and allied skills.

Objectives, strategies and activities

In October 2021 after our last year end, we wrote of "a game of two halves". The year had started out full of excitement and optimism. However Covid then struck. All our plans were shelved and it became a matter of survival. As we started out in October 2021 on another year, not knowing what lay ahead of us, we expressed the hope that we would move on into another "game of two halves" this time starting out under the impact of Covid, but progressing steadily back toward normality.

Thanks to the efforts of so many people, we have indeed survived to this point. Our staff have been so flexible in their desire to help. With no service users our absolute focus had to be on the maintenance of our plant stock and this was achieved because staff commit-ted to doing whatever was necessary to achieve that end, irrespective of their normal roles.

In September 2020 we had received a National Lottery grant of £88,000 to cover the addi-tional costs of managing our service users safely through the extra measures necessitat-ed by Covid. These included hiring in portacabins and portable toilets and obtaining handwashing stations. The whole of that grant was spent on items such as these. Be-cause we received the grant in the year ended 30 September 2020 and spent it in the year ended 2021, we show in these accounts a substantial loss. However if we look at the bigger picture and combine the two sets of accounts, thereby covering the receipt and spending of the grant, our overall position remains solvent..

We have learned from this whole period that we need to look to other income streams to reduce our reliance on service user fees from our local authorities. That must of necessity make us a more commercial organisation. However we totally acknowledge our commit-ment to care for and train our service users and we are doing all we can to retain the right balance. At the end of this year, we were in active discussions to boost tree production and sales. We were looking at bringing in new groups of service users and developing green therapies. By the time our next trustees' report is produced, it will be interesting to see how much of this has been brought to fruition.

We confirm that the Charity did not experience any serious incidents as defined by the Charity Commissioners. Nothing occurred which should have been drawn to the atten-tion of the Charity Commissioners and was not. We also confirm that the Trustees have reviewed the Nursery's financial controls and policy during the reporting period and be-lieve its overall financial position to be sound. Our Chartered Accountants, Cameron, Ferriby & Co., have as ever been so helpful to us in the maintenance of our financial records and providing helpful support when we have needed it.

Mires Beck Nursery

Trustees' Report

Mires Beck Nursery became a Registered Charity in 1994. Since then we have been helped in so many ways by a whole range of people. Our staff are essential to the quality of service we provide and maintain. We appreciate all that they do so professionally in caring for our service users and our plants. We have many volunteers who again play an invaluable part in our everyday life, bringing with them such a varied range of talents. Our support organisation, Friends of Mires Beck, continue to help us by organising successful events which increase our footfall and raising funds. There are so many examples on site of assets which they have financed for us. To all who play a part in what we continue to achieve, "we do appreciate you!"

Over many years, we have concluded our report by expressing the fervent hope that our 'bottom line' might ever be a determination never to lose sight of the vision which led to Mires Beck being founded so long ago. That statement remains at the forefront of our thinking. If we can enrich the lives of those who come to us for care and training, then our efforts will have been worthwhile.. Never has the statement been more meaningful.

Use of volunteers

Volunteers are used in all areas of the charity's work and there input and dedication to the continuance of the charity's aims is very much appreciated.

Going concern

The nursery will continue to trade as it always has and has no going concern issues for the up and coming years.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs S Vodden
	Dr N Tinker
	Mr C P Nelson
	Miss A Godley
	Ms K E Rooksby
	Mr J A Holt (appointed 15 September 2021)
	Mrs S M McCartney (appointed 3 August 2021)
Chief Executive Officer:	Miss K Hall
Secretary:	Mr A Selby

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Memorandom and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies' Act 2006.

Recruitment and appointment of trustees

Trustees are recruited by invitation and then elected in General Meeting. Potential Trustees are required to complete an application form and provide a supportive statement. We also require two references, and enhanced DBS checks and evidence that they are not disqualified under the Charities Act from holding office. Our application pack includes job description and person specification.

Induction and training of trustees

To prepare potential trustees, we invite them to a normal meeting so that they can see how the charity operates. If they agree to join the Board, we give them copies of recent minutes, a briefing on ongoing issues and papers prepared by the Charity Commissioners on the responsibility of trustees. We also offer individual meetings to answer any queries which may arise.

Arrangements for setting key management personnel remuneration

All remuneration for all employees is set by the board of trustees at the regular quarterly meetings.

Organisational structure

The trustees employ a Chief Executive Officer (CEO), Karen Hall, to plan, organise and oversee the strategy of the company. CEO reports to the trustees at board meetings. His-torically these have been held held quarterly throughout the year. However during the Covid crisis these have been held on line as required.

GM is supported in this role by an Operations Manager, Sue Hewitt, responsible for the day to day running of the "plant" aspects of the nursery, and a Support Services Manager, Lorraine Pritchard, responsible for the "people" aspects. In September 2021 Wesley Fur-tado da Silva was appointed Site Manager, responsible mainly for the infrastructure of the site. At the year end, his role was still evolving.

Supervisors and team leaders are employed to provide oversight for the growing number of people with special needs who come to the nursery. They look after our Anniversary Garden, estate, gardens, herb production, kitchen, perennial production, plant preparation and our conservation project. This latter incorporates the growing of trees and wildflowers. They are wonderfully backed up by a whole range of staff with their different talents. In "normal" times, we have almost one hundred service users coming, on average, for two days each week.

In total, fifty four people (full time equivalent twenty three and a half) are now employed at the nursery. Staffing levels are constantly reviewed to ensure that all aspects of the nursery's life receive the support required to maintain the high standards we set for our-selves.

The principal activity of the company is the provision of horticultural training and work ex-perience in a therapeutic environment for people with various disabilities.

Major risks and management of those risks

Risk Management
The trustees have examined the major strategic, business and operational risks which the charity faces. They confirm that systems have been put in place to monitor and report on these risks on a regular basis, enabling the necessary steps to be taken to minimise them. There is, however, a firm acceptance that we have no room for complacency; there is thus continuous assessment.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity maintains these risks by not committing to any financial commitment it cannot fulfil with its current funds.

Attention has also been focussed on non-financial risks arising from health and safety, fire and food hygiene. These risks are managed by ensuring accreditations are up to date and the charity has robust policies and procedures in place, there is also regular staff training for the staff working in these areas.

Cash flow risk

The charities activities expose it to a small cash flow risk but on the whole the charity has enough funds to cater for all its activities on an ongoing basis

Credit risk

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity never makes financial commitments it cannot fulfil at the time.

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

The annual report was approved by the trustees of the charity on 12 May 2022 and signed on its behalf by:

The annual report was approved by the trustees of the charity on 12 May 2022 and signed on its behalf by:



Mr A Selby
Company Secretary

Mires Beck Nursery

Independent Examiner's Report to the trustees of Mires Beck Nursery ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Mires Beck Nursery 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 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 Mires Beck Nursery'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 Mires Beck Nursery 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.

.....
Roger Cameron

Bridge House
41 Wincolmlee
Kingston upon Hull
East Yorkshire
HU2 8AG

12 May 2022

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	52,450	15,400	67,850
Charitable activities	4	509,042	-	509,042
Other trading activities	5	203,365	-	203,365
Investment income	6	20	-	20
Other income		7,273	10,000	17,273
Total Income		772,150	25,400	797,550
Expenditure on:				
Raising funds		(91,500)	-	(91,500)
Charitable activities	7	(691,893)	(96,550)	(788,443)
Governance costs	8	(9,713)	-	(9,713)
Total Expenditure		(793,106)	(96,550)	(889,656)
Net expenditure		(20,956)	(71,150)	(92,106)
Transfers between funds		3,000	(3,000)	-
Net movement in funds		(17,956)	(74,150)	(92,106)
Reconciliation of funds				
Total funds brought forward		706,622	106,938	813,560
Total funds carried forward	17	688,666	32,788	721,454

	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	50,403	126,850	177,253
Charitable activities	4	573,895	-	573,895
Other trading activities	5	139,791	-	139,791
Investment income	6	140	-	140
Other income		69,095	-	69,095
Total Income		833,324	126,850	960,174
Expenditure on:				
Raising funds		(67,466)	(2,125)	(69,591)
Charitable activities	7	(700,491)	(19,897)	(720,388)
Governance costs		(12,884)	-	(12,884)
Total Expenditure		(780,841)	(22,022)	(802,863)
Net income		52,483	104,828	157,311
Transfers between funds		35,936	(35,936)	-
Net movement in funds		88,419	68,892	157,311

The notes on pages 12 to 19 form an integral part of these financial statements.

Mires Beck Nursery

Statement of Financial Activities for the Year Ended 30 September 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
Reconciliation of funds				
Total funds brought forward		618,203	38,046	656,249
Total funds carried forward	17	706,622	106,938	813,560

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 17.

Mires Beck Nursery

(Registration number: 02928901)
Balance Sheet as at 30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	380,596	402,445
Current assets			
Stocks	13	124,764	78,128
Debtors	14	61,186	66,312
Cash at bank and in hand		244,088	295,403
		430,038	439,843
Creditors: Amounts falling due within one year	15	(40,748)	(28,728)
Net current assets		389,290	411,115
Total assets less current liabilities		769,886	813,560
Creditors: Amounts falling due after more than one year	16	(48,432)	-
Net assets		721,454	813,560
Funds of the charity:			
Restricted income funds			
Restricted funds		32,788	106,938
Unrestricted income funds			
Unrestricted funds		688,666	706,622
Total funds	17	721,454	813,560

For the financial year ending 30 September 2021 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 12 May 2022 and signed on their behalf by:

SVodden
.....
Mrs S Vodden
Trustee

.....
~~Mr C P Nelson~~ DR N TINKER
Trustee

Mires Beck Nursery

Statement of Cash Flows for the Year Ended 30 September 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash (expenditure)/income		(92,106)	157,311
Adjustments to cash flows from non-cash items			
Depreciation		28,677	27,882
Investment income	6	(20)	(140)
		(63,449)	185,053
Working capital adjustments			
Increase in stocks	13	(46,636)	(36,372)
Decrease in debtors	14	5,126	321
Increase/(decrease) in creditors	15	10,452	(2,461)
Net cash flows from operating activities		(94,507)	146,541
Cash flows from investing activities			
Interest receivable and similar income	6	20	140
Purchase of tangible fixed assets	12	(6,828)	(40,581)
Net cash flows from investing activities		(6,808)	(40,441)
Cash flows from financing activities			
Repayment of loans and borrowings	15	50,000	-
Net (decrease)/increase in cash and cash equivalents		(51,315)	106,100
Cash and cash equivalents at 1 October		295,403	189,303
Cash and cash equivalents at 30 September		244,088	295,403

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 30 September 2021

1 Charity status

The charity is limited by share capital, incorporated in England & Wales.

The address of its registered office is:
Low Mill Lane
North Cave
BROUGH
East Yorkshire
HU15 2NR

These financial statements were authorised for issue by the trustees on 12 May 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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 Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Mires Beck Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Fund Accounting.
General funds are unrestricted funds which are available for use at the discretion of the Board of Trustees in the furtherance of the general objectives of the charity, and in accordance with the constitution. Designated funds are amounts that have been put aside at the discretion of the board of Trustees. Restricted funds are funds subject to specific restrictions imposed by the donors.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with ,constitutional and statutory requirements, including independant examination and strategic management.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on cost and nil.
Plant and machinery	10%,15%, 25% and33% on reducing balance; 4%, 5% 10% and 20% on cost.

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	52,450	15,400	67,850
Total for 2021	52,450	15,400	67,850
Total for 2020	50,403	126,850	177,253

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Services to beneficiaries	509,042	509,042
Total for 2021	509,042	509,042
Total for 2020	573,895	573,895

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	203,365	203,365
Total for 2021	203,365	203,365
Total for 2020	139,791	139,791

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	20	20
Total for 2021	20	20
Total for 2020	140	140

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Services to beneficiaries		691,893	96,550	788,443
Governance costs	8	9,713	-	9,713
Total for 2021		701,606	96,550	798,156
Total for 2020		713,375	19,897	733,272

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,180	2,180
Other fees paid to examiners	3,801	3,801
Legal and professional fees	2,567	2,567
Other governance costs	1,165	1,165
Total for 2021	9,713	9,713
Total for 2020	12,884	12,884

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	28,677	27,883

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	2,180	1,390
Other fees to examiners		
Other fees paid to examiners	3,801	4,385

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2020	337,120	389,834	726,954
Additions	-	6,828	6,828
At 30 September 2021	337,120	396,662	733,782
Depreciation			
At 1 October 2020	64,562	259,947	324,509
Charge for the year	6,032	22,645	28,677
At 30 September 2021	70,594	282,592	353,186
Net book value			
At 30 September 2021	266,526	114,070	380,596
At 30 September 2020	272,558	129,887	402,445

13 Stock

	2021 £	2020 £
Stocks	124,764	78,128

14 Debtors

	2021 £	2020 £
Trade debtors	58,945	53,781
Prepayments	2,210	11,174
Other debtors	31	1,357
	61,186	66,312

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	1,568	-
Trade creditors	17,315	6,391
Other taxation and social security	12,431	14,590
Other creditors	4,923	3,376
Accruals	4,511	4,371
	40,748	28,728

16 Creditors: amounts falling due after one year

	2021 £
Bank loans	48,432

17 Funds

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2021 £
Unrestricted funds					
General	706,622	772,150	(793,106)	3,000	688,666
Restricted funds	106,938	25,400	(96,550)	(3,000)	32,788
Total funds	813,560	797,550	(889,656)	-	721,454

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2020 £
Unrestricted funds					
General	618,203	833,324	(780,841)	35,936	706,622
Restricted funds	38,046	126,850	(22,022)	(35,936)	106,938
Total funds	656,249	960,174	(802,863)	-	813,560

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	67,850	177,253
Charitable activities (analysed below)	509,042	573,895
Other trading activities (analysed below)	203,365	139,791
Investment income (analysed below)	20	140
Other income (analysed below)	17,273	69,095
Total income	797,550	960,174
Expenditure on:		
Raising funds (analysed below)	(91,500)	(69,591)
Charitable activities (analysed below)	(798,156)	(733,272)
Total expenditure	(889,656)	(802,863)
Net (expenditure)/income	(92,106)	157,311
Net movement in funds	(92,106)	157,311
Reconciliation of funds		
Total funds brought forward	813,560	656,249
Total funds carried forward	721,454	813,560

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	Total 2021 £	Total 2020 £
Donations and legacies		
Committed giving	-	1
Donations	15,400	126,850
Donations	52,450	50,402
	67,850	177,253
Charitable activities		
Fees received	509,042	573,895
	509,042	573,895
Other trading activities		
Plant sales	201,767	124,744
Canteen sales	-	9,987
Course fees	1,598	5,060
	203,365	139,791
Investment income		
Interest on cash deposits	20	140
	20	140
Other income		
Other income	10,000	-
Other income	1,500	-
Grants receivable	5,773	69,095
	17,273	69,095
Raising funds		
Opening stock	(78,128)	(41,756)
Purchases	(119,893)	(80,179)
Canteen costs	(1,470)	(6,967)
Advertising and marketing	-	(2,125)
Advertising and marketing	(2,298)	(5,499)
Shows and public relations	100	(100)
Course expenses	(1,329)	(1,408)
Closing stock	124,764	78,128
Telephone and fax	(1,545)	-
Telephone and fax	(3,914)	(1,794)
Printing, postage and stationery	(5,062)	(5,060)
Bank charges	(2,725)	(2,831)
	(91,500)	(69,591)
Charitable activities		
Wages and salaries	(14,061)	-
Wages and salaries	(474,894)	(488,579)

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	Total 2021 £	Total 2020 £
Staff NIC (Employers)	(23,949)	(22,594)
Staff pensions (Defined contribution) - pension scheme 1	(15,770)	(19,192)
Staff training	(1,504)	(331)
Rates	(822)	(895)
Light, heat and power	(9,316)	(9,632)
Insurance	(9,976)	(4,614)
Repairs and maintenance	(79,989)	(9,890)
Repairs and maintenance	(42,049)	(53,765)
Trade subscriptions	(2,500)	(3,000)
Trade subscriptions	(4,872)	(4,037)
Sundry expenses	(1,154)	-
Sundry expenses	(5,257)	(6,625)
Transport costs	(38,072)	(35,325)
Vat partial exemption	-	(7,007)
Vat partial exemption	(33,450)	(27,018)
Bad debts written off	(2,132)	-
Depreciation of plant and machinery	(28,676)	(27,884)
Trustees' insurance	(1,165)	(1,883)
Payroll and bookkeeping	(3,801)	(4,385)
Independent examiner's fee	(2,180)	(1,390)
Legal and professional fees	(2,567)	(5,226)
	(798,156)	(733,272)

MIRES BECK NURSERY

England & Wales - Charity number 1038078

Accounts

Company registration number: 02928901
Charity registration number: 1038078

Mires Beck Nursery

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2020

Mires Beck Nursery

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 7
Accountants' Report	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 20

Mires Beck Nursery

Reference and Administrative Details

Chairman	Dr N Tinker
Trustees	Mrs S Vodden Dr N Tinker Mr A Selby Mr C P Nelson Miss A Godley Ms K E Rooksby
Secretary	Mr A Selby
Principal Office	Low Mill Lane North Cave BROUGH East Yorkshire HU15 2NR
	The charity is incorporated in England & Wales.
Company Registration Number	02928901
Charity Registration Number	1038078
Independent Examiner	Cameron Ferriby & Co Bridge House 41 Wincolmlee Kingston upon Hull East Yorkshire HU2 8AG
Accountants	Cameron, Ferriby & Co Bridge House 41 Wincolmlee Kingston upon Hull East Yorkshire HU2 8AG

Strategic Report for the Year Ended 30 September 2020

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2020, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The charity has a separate bank account which provides the medium for building up a reserve. The trustees have considered the requirement for a reserves policy and, for the year covered by these accounts, they have determined that "The policy of the charity is to ensure that sufficient funds are available to cover its day to day expenditure". However, it remains the desire of the board that reserves will be built up as cash flow permits. The rate of investment into the Reserves Account is under constant review.

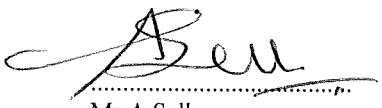
Investment policy and objectives

The company has no financial investments other than money held at the bank for the convenience of handling income and expenditure resulting from normal activity.

Principal risks and uncertainties

Risk Management
The trustees have examined the major strategic, business and operational risks which the charity faces. They confirm that systems have been put in place to monitor and report on these risks on a regular basis, enabling the necessary steps to be taken to minimise them. There is, however, a firm acceptance that we have no room for complacency; there is thus continuous assessment.

The strategic report was approved by the trustees of the charity on 7 June 2021 and signed on its behalf by:



Mr A Selby
Company Secretary and Trustee

Mires Beck Nursery

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2020.

Trustees

Mrs S Vodden

Dr N Tinker

Mr A Selby

Mrs P Kermode (resigned 23 January 2020)

Mr C P Nelson

Miss A Godley

Ms K E Rooksby (appointed 30 January 2020)

Objectives and activities

Objects and aims

The company has three stated objectives as follows: -

1. The relief of persons with a physical and/or learning disability, the elderly and persons suffering from or recovering from mental illness, in particular by the provision of vocational training for such persons in horticultural and allied crafts.

2. To conserve, protect and enhance the natural and physical environment.

3. To advance the education of the general public in horticultural and allied skills.

Mires Beck Nursery

Trustees' Report

Objectives, strategies and activities

The term, "a game of two halves" is a much used cliché. But there can be no better description of this past year.

October 2019 started full of hope and exciting plans. Foremost was the celebration of our 25th year as a Registered Charity. With that in mind, our main focus was to launch the plan to extend our Anniversary Garden. We planned to double the number of service users there, create a teaching and meeting facility open to the public and open a tearoom.

We also made many substantial improvements to the nursery. The main septic tank was replaced with a modern treatment system. An all terrain wheelchair was bought. Sound baffling clouds were installed in the Oasis to remove the booming and make service users feel more comfortable. New signage was installed with our new logo featuring great crested newts. A new poly tunnel was installed. This list is not by any means exhaustive, but gives an idea of the vibrant activity that was going on. Much of the investment was funded by grants and donations, and we are deeply grateful for the generosity of those who have supported us.

And there were so many other plans. We hoped to provide a plant home delivery service. We boosted our tree production to gain a good foothold in a burgeoning market. We were planning to make the Nursery an even more attractive place to visit.

And then came March with its lockdown, closing the nursery to both customers and service users. Fortunately in May the Nursery reopened for the sale of plants and both retail and wholesale selling of plants recommenced.

But by the year end we were still not able to bring our service users back. There is a saying that you never know how precious something is until it is taken away from you. We have always massively valued our service users, but how we miss them. And for many, Mires Beck has been a central part of their lives for many years. We know they miss us. We are committed to doing all in our power to have them back with us. Every possible safeguard and precaution is in place to achieve that goal. In the meantime we have been making weekly welfare calls to every service user, providing monthly activity packs and making whatever arrangements were necessary to support and meet people's needs.

Throughout the whole of this difficult period, our staff and many volunteers have been amazing, undertaking whatever tasks were necessary, learning new roles and new skills. Thanks to their efforts, plant sales have held up in a way we could never have expected, despite the much shortened selling season; sadly even so we fell short of our budget.

We confirm that the Charity did not experience any serious incidents as defined by the Charity Commissioners. Nothing occurred which should have been drawn to the attention of the Charity Commissioners and was not. We also confirm that the Trustees have reviewed the Nursery's financial controls and policy during the reporting period and believe its overall financial position to be sound. Our Chartered Accountants, Cameron, Ferriby & Co, have as ever been so helpful to us in the maintenance of our financial records and providing helpful support when we have needed it.

Mires Beck Nursery became a Registered Charity in 1994. Since then we have been helped in so many ways by a whole range of people. Our staff are essential to the quality of service we provide and maintain. We appreciate all that they do so professionally in caring for our service users and our plants. We have many volunteers who again play an invaluable part in our everyday life, bringing with them such a varied range of talents. Our support organisation, Friends of Mires Beck, continue to help us by organising successful events which increase our footfall and raising funds. There are so many examples on site of assets which they have financed for us. To all who play a part in what we continue to achieve, "we do appreciate you!"

Over many years, we have concluded our report by expressing the fervent hope that our 'bottom line' might ever be a determination never to lose sight of the vision which led to Mires Beck being founded so long ago. That statement remains at the forefront of our thinking. If we can enrich the lives of those who come to us for care and training, then our efforts will have been worthwhile.. Never has the statement been more meaningful.

Use of volunteers

Volunteers are used in all areas of the charity's work and there input and dedication to the continuance of the charity's aims is very much appreciated.

Trustees' Report

Going concern
The nursery will continue to trade as it always has and has no going concern issues for the up and coming years.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Memorandom and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies' Act 2006.

Recruitment and appointment of trustees

Trustees are recruited by invitation and then elected in General Meeting. Potential Trustees are required to complete an application form and provide a supportive statement. We also require two references, and enhanced DBS checks and evidence that they are not disqualified under the Charities Act from holding office. Our application pack includes job description and person specification.

Induction and training of trustees

To prepare potential trustees, we invite them to a normal meeting so that they can see how the charity operates. If they agree to join the Board, we give them copies of recent minutes, a briefing on ongoing issues and papers prepared by the Charity Commissioners on the responsibility of trustees. We also offer individual meetings to answer any queries which may arise.

Arrangements for setting key management personnel remuneration

All remuneration for all employees is set by the board of trustees at the regular quarterly meetings.

Organisational structure

The trustees employ a General Manager (GM), Karen Hall, to plan, organise and oversee the strategy of the company. GM reports to the trustees at board meetings. Historically these have been held quarterly throughout the year. However during the Covid crisis these have been held on line at fortnightly intervals based on the sub committees detailed below.

GM is supported in this role by an Operations Manager, Sue Hewitt, responsible for the day to day running of the "plant" aspects of the nursery, and a Support Services Manager, Lorraine Pritchard, responsible for the "people" aspects.

To increase the effectiveness of the Nursery's management, sub-committees comprising managers and trustees have been set up to look after finance and human resources/health and safety.

Supervisors and team leaders are employed to provide oversight for the growing number of people with special needs who come to the nursery. They look after our Anniversary Garden, estate, gardens, herb production, kitchen, perennial production, plant preparation and our conservation project. This latter incorporates the growing of trees and wildflowers. They are wonderfully backed up by a whole range of staff with their different talents. In "normal" times, we have almost one hundred service users coming, on average, for two days each week.

In total, forty five people (full time equivalent twenty two) are now employed at the nursery. Staffing levels are constantly reviewed to ensure that all aspects of the nursery's life receive the support required to maintain the high standards we set for ourselves.

The principal activity of the company is the provision of horticultural training and work experience in a therapeutic environment for people with various disabilities.

Major risks and management of those risks

Risk Management
The trustees have examined the major strategic, business and operational risks which the charity faces. They confirm that systems have been put in place to monitor and report on these risks on a regular basis, enabling the necessary steps to be taken to minimise them. There is, however, a firm acceptance that we have no room for complacency; there is thus continuous assessment.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity maintains these risks by not committing to any financial commitment it cannot fulfil with its current funds.

Attention has also been focussed on non-financial risks arising from health and safety, fire and food hygiene. These risks are managed by ensuring accreditations are up to date and the charity has robust policies and procedures in place, there is also regular staff training for the staff working in these areas.

Cash flow risk

The charities activities expose it to a small cash flow risk but on the whole the charity has enough funds to cater for all its activities on an ongoing basis

Credit risk

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity never makes financial commitments it cannot fulfil at the time.

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

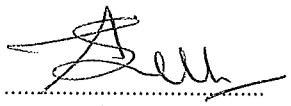
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

Trustees' Report

Statement of Trustees' Responsibilities

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.

The annual report was approved by the trustees of the charity on 7 June 2021 and signed on its behalf by:



Mr A Selby
Company Secretary ~~and Trustee~~

Independent Examiner's Report to the trustees of Mires Beck Nursery

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2020 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Mires Beck Nursery (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 Mires Beck Nursery 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 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 Mires Beck Nursery'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 Mires Beck Nursery 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.

Roger Cameron

Roger Cameron

Bridge House
41 Wincolmlee
Kingston upon Hull
East Yorkshire
HU2 8AG

7 June 2021

Statement of Financial Activities for the Year Ended 30 September 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	50,402	126,850	177,252
Charitable activities	4	573,895	-	573,895
Other trading activities	5	139,791	-	139,791
Investment income	6	140	-	140
Other income		69,095	-	69,095
Total Income		833,323	126,850	960,173
Expenditure on:				
Raising funds		(67,466)	(2,125)	(69,591)
Charitable activities	7	(700,491)	(19,897)	(720,388)
Governance costs	8	(12,884)	-	(12,884)
Total Expenditure		(780,841)	(22,022)	(802,863)
Net income		52,482	104,828	157,310
Transfers between funds		35,936	(35,936)	-
Net movement in funds		88,418	68,892	157,310
Reconciliation of funds				
Total funds brought forward		618,203	38,046	656,249
Total funds carried forward	16	706,621	106,938	813,559

	Note	Unrestricted £	Restricted £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	21,363	24,406	45,769
Charitable activities	4	566,263	-	566,263
Other trading activities	5	133,743	-	133,743
Investment income	6	204	-	204
Total Income		721,573	24,406	745,979
Expenditure on:				
Raising funds		(77,891)	-	(77,891)
Charitable activities	7	(626,395)	(12,297)	(638,692)
Governance costs		(9,065)	(2,680)	(11,745)
Total Expenditure		(713,351)	(14,977)	(728,328)
Net income		8,222	9,429	17,651
Net movement in funds		8,222	9,429	17,651
Reconciliation of funds				
Total funds brought forward		609,980	28,618	638,598
Total funds carried forward	16	618,202	38,047	656,249

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 16.

The notes on pages 13 to 20 form an integral part of these financial statements.

Mires Beck Nursery

(Registration number: 02928901)
Balance Sheet as at 30 September 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	402,445	389,746
Current assets			
Stocks	13	78,128	41,756
Debtors	14	66,312	66,633
Cash at bank and in hand		295,403	189,303
		439,843	297,692
Creditors: Amounts falling due within one year	15	(28,729)	(31,189)
Net current assets		411,114	266,503
Net assets		813,559	656,249
Funds of the charity:			
Restricted income funds			
Restricted funds		106,938	38,047
Unrestricted income funds			
Unrestricted funds		706,621	618,202
Total funds	16	813,559	656,249

For the financial year ending 30 September 2020 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 7 June 2021 and signed on their behalf by:

S Vodden

Mrs S Vodden
Trustee

~~Mr C P Nelson~~ K.E. Rooksby
Trustee

Statement of Cash Flows for the Year Ended 30 September 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash income		157,310	17,651
Adjustments to cash flows from non-cash items			
Depreciation		27,882	25,908
Investment income	6	(140)	(204)
		185,052	43,355
Working capital adjustments			
Increase in stocks	13	(36,372)	(5,036)
Decrease in debtors	14	321	2,485
(Decrease)/increase in creditors	15	(2,460)	5,871
Net cash flows from operating activities		146,541	46,675
Cash flows from investing activities			
Interest receivable and similar income	6	140	204
Purchase of tangible fixed assets	12	(40,581)	(2,975)
Net cash flows from investing activities		(40,441)	(2,771)
Net increase in cash and cash equivalents		106,100	43,904
Cash and cash equivalents at 1 October		189,303	145,399
Cash and cash equivalents at 30 September		295,403	189,303

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 30 September 2020

1 Charity status

The charity is limited by share capital, incorporated in England & Wales.

The address of its registered office is:
Low Mill Lane
North Cave
BROUGH
East Yorkshire
HU15 2NR

These financial statements were authorised for issue by the trustees on 7 June 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Mires Beck Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Fund Accounting.
General funds are unrestricted funds which are available for use at the discretion of the Board of Trustees in the furtherance of the general objectives of the charity, and in accordance with the constitution. Designated funds are amounts that have been put aside at the discretion of the board of Trustees. Restricted funds are funds subject to specific restrictions imposed by the donors.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independant examination and strategic management.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on cost and nil.
Plant and machinery	10%,15%, 25% and33% on reducing balance; 4%, 5% 10% and 20% on cost.

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	50,402	126,850	177,252
Total for 2020	50,402	126,850	177,252
Total for 2019	21,363	24,406	45,769

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Services to beneficiaries	573,895	573,895
Total for 2020	573,895	573,895
Total for 2019	566,263	566,263

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	139,791	139,791
Total for 2020	139,791	139,791
Total for 2019	133,743	133,743

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	140	140
Total for 2020	140	140
Total for 2019	204	204

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Services to beneficiaries		700,491	19,897	720,388
Governance costs	8	12,884	-	12,884
Total for 2020		713,375	19,897	733,272
Total for 2019		635,460	14,977	650,437

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements	1,390	-	1,390
Other fees paid to examiners	4,385	-	4,385
Legal and professional fees	5,226	-	5,226
Other governance costs	1,883	-	1,883
Total for 2020	12,884	-	12,884
Total for 2019	9,065	2,680	11,745

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	27,883	25,907

10 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	1,390	1,690
Other fees to examiners		
Other fees paid to examiners	4,385	4,232

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2019	337,120	349,253	686,373
Additions	-	40,581	40,581
At 30 September 2020	337,120	389,834	726,954
Depreciation			
At 1 October 2019	58,409	238,218	296,627
Charge for the year	6,153	21,729	27,882
At 30 September 2020	64,562	259,947	324,509
Net book value			
At 30 September 2020	272,558	129,887	402,445
At 30 September 2019	278,711	111,035	389,746

13 Stock

	2020 £	2019 £
Stocks	78,128	41,756

14 Debtors

	2020 £	2019 £
Trade debtors	53,781	64,624
Prepayments	11,174	1,596
Other debtors	1,357	413
	66,312	66,633

15 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	6,391	8,467
Other taxation and social security	14,590	14,159
Other creditors	3,377	4,077
Accruals	4,371	4,486
	28,729	31,189

16 Funds

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2020 £
Unrestricted funds					
General	618,203	764,228	(780,841)	35,936	637,526
Other	-	69,095	-	-	69,095
Total unrestricted funds	618,203	833,323	(780,841)	35,936	706,621
Restricted funds	38,046	126,850	(22,022)	(35,936)	106,938
Total funds	656,249	960,173	(802,863)	-	813,559

	Balance at 1 October 2018 £	Incoming resources £	Resources expended £	Balance at 30 September 2019 £
Unrestricted funds				
General	609,980	721,573	(713,351)	618,202
Restricted funds	28,618	24,406	(14,977)	38,047
Total funds	638,598	745,979	(728,328)	656,249

Mires Beck Nursery

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Total 2020 £	Total 2019 £
Income and Endowments from:		
Donations and legacies (analysed below)	177,252	45,769
Charitable activities (analysed below)	573,895	566,263
Other trading activities (analysed below)	139,791	133,743
Investment income (analysed below)	140	204
Other income (analysed below)	69,095	-
Total income	960,173	745,979
Expenditure on:		
Raising funds (analysed below)	(69,591)	(77,891)
Charitable activities (analysed below)	(733,272)	(650,437)
Total expenditure	(802,863)	(728,328)
Net income	157,310	17,651
Net movement in funds	157,310	17,651
Reconciliation of funds		
Total funds brought forward	656,249	638,598
Total funds carried forward	813,559	656,249

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Total 2020 £	Total 2019 £
Donations and legacies		
Donations	126,850	24,406
Donations	50,402	21,363
	177,252	45,769
Charitable activities		
Fees received	573,895	566,263
	573,895	566,263
Other trading activities		
Plant sales	124,744	112,083
Canteen sales	9,987	18,449
Course fees	5,060	3,211
	139,791	133,743
Investment income		
Interest on cash deposits	140	204
	140	204
Other income		
Grants receivable	69,095	-
	69,095	-
Raising funds		
Opening stock	(41,756)	(36,720)
Purchases	(80,179)	(57,734)
Canteen costs	(6,967)	(14,476)
Advertising and marketing	(2,125)	-
Advertising and marketing	(5,499)	(2,039)
Shows and public relations	(100)	(135)
Course expenses	(1,408)	(1,335)
Closing stock	78,128	41,756
Telephone and fax	(1,794)	(1,525)
Printing, postage and stationery	(5,060)	(3,502)
Bank charges	(2,831)	(2,181)
	(69,591)	(77,891)
Charitable activities		
Wages and salaries	(488,579)	(445,241)
Staff NIC (Employers)	(22,594)	(21,775)
Staff pensions (Defined contribution) - pension scheme 1	(19,192)	(14,620)
Staff training	(331)	(1,613)
Rates	(895)	(1,227)
Light, heat and power	(9,632)	(9,142)
Insurance	(4,614)	(6,868)
Repairs and maintenance	(9,890)	(9,801)
Repairs and maintenance	(53,765)	(24,551)
Trade subscriptions	(3,000)	-

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Total 2020 £	Total 2019 £
Trade subscriptions	(4,037)	(2,330)
Sundry expenses	(6,625)	(5,989)
Transport costs	(35,325)	(49,228)
Vat partial exemption	(7,007)	(2,496)
Vat partial exemption	(27,018)	(17,904)
Depreciation of plant and machinery	(27,884)	(25,907)
Trustees' insurance	(1,883)	(448)
Sundry expenses	-	(13)
Payroll and bookkeeping	(4,385)	(4,232)
Independent examiner's fee	(1,390)	(1,690)
Legal and professional fees	-	(2,680)
Legal and professional fees	(5,226)	(2,682)
	(733,272)	(650,437)