

# MAYFIELD NURSERIES

England & Wales · Charity number 1128592

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06808517](#)

**Registered** 2009-03-17

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

## Contact

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**Address** Mayfield Nurseries  
Mayfield Park  
Weston Lane  
Southampton  
SO19 9HL

**Phone** 02380 447743

**Email** [DAngus@solentmind.org.uk](mailto:DAngus@solentmind.org.uk)

**Website** [www.mayfieldnurseries.org.uk](http://www.mayfieldnurseries.org.uk)

## Activities

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**Objects:** TO PROMOTE THE PRESERVATION OF MENTAL HEALTH AND TO ASSIST IN RELIEVING AND REHABILITATING PERSONS SUFFERING FROM MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT PRINCIPALLY IN SOUTHAMPTON AND ALSO IN HAMPSHIRE AND BORDERING AREAS IN ASSOCIATION WITH THE NATIONAL ASSOCIATION FOR MENTAL HEALTH (HEREINAFTER CALLED "MIND") AND IN ACCORDANCE WITH THE AIMS AND OBJECTS OF MIND; AND THE RELIEF OF PERSONS WITH IMPAIRED MENTAL ABILITY WHETHER RESULTING IN PHYSICAL, MENTAL OR LEARNING DISABILITIES AND PERSONS SUFFERING HARDSHIP OR NEED AS A DIRECT OR INDIRECT RESULT OF SUCH CONDITION.

**Activities:** Mayfield is a working horticultural nursery which provides training and therapy for people with mental health issues. We are working with at least 40 people at any time. The nursery is open to the public for plant and other sales, we run a market stall selling plants and produce, and we present at a number of local horticultural shows.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** People With Disabilities

## Geography

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- **Area of benefit:** SOUTHAMPTON, HAMPSHIRE
- Hampshire
- Southampton City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£0	-	-
2024-03-31	£524,202	£559,268	£108,281	35
2023-03-31	£678,696	£696,871	£143,347	14
2022-03-31	£495,681	£487,643	-	-
2021-03-31	£414,198	£334,003	-	-

## Trustees

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Name	Role	Appointed
Robert John Carter		2024-07-24

**MAYFIELD NURSERIES**

England & Wales - Charity number 1128592

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# Accounts

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**REGISTERED COMPANY NUMBER: 6808517 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1128592**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31st March 2024**  
**for**  
**Mayfield Nurseries**

**Mayfield Nurseries**

**Contents of the Financial Statements  
for the Year Ended 31st March 2024**

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## Mayfield Nurseries

### Report of the Trustees for the Year Ended 31st March 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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 2019).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
6808517 (England and Wales)

**Registered Charity number**  
1128592

**Registered office**  
15-16 The Avenue  
Southampton  
Hampshire  
SO17 1XF

<b>Trustees</b>	<b>Appointed</b>	<b>Resigned</b>
D L Carroll	17 May 2021	31 Dec 2023
R J Goater	17 Jan 2019	12 Dec 2023
F Quayle	26 May 2021	31 Dec 2023
S A Rahman	17 May 2021	31 Dec 2023
S Greenhalgh	1 Dec 2021	18 Apr 2023
S Arscott	1 Jan 2024	
R J Carter	24 Jul 2024	
R F Pullen	1 Oct 2024	

**Company Secretary**  
Mrs S Arscott

**Auditors**  
Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

## **Mayfield Nurseries**

### **Report of the Trustees for the Year Ended 31st March 2024**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Mayfield Nurseries, a subsidiary of Solent Mind (company no. 4004500; charity registration no. 1081116), is a charity and company limited by guarantee.

The company was created in February 2009 in order to take over the activities of Solent Mind in relation to Mayfield Nurseries and has the same charitable objects to those of Solent Mind with the exception of the Area of Benefit.

Solent Mind is the sole member of Mayfield Nurseries, and all appointments of Trustees are subject to prior consultation with and approval of Solent Mind.

The written constitution and governing document is the Memorandum and Articles of Association.

The Trustees approved the decision to merge Mayfield Nurseries into Solent Mind as at 31 December 2023. These financial statements reflect the twelve-month period from 1 April 2023 to 31 March 2024.

Since 1 January 2024 the charity has not undertaken any charitable activities and it will remain dormant. The Trustees resigned as 31 December 2024 in line with the merger date. Two Trustees R J Carter and R F Pullen were appointed to oversee the final accounts and transfer of assets to Solent Mind.

#### **REPORTING ON OUR PUBLIC BENEFIT**

The Trustees have considered how the charity complies with its Public Benefit requirements and are satisfied that the activities and achievements set out below fully demonstrate how Mayfield Nurseries complies.

#### **ADMINISTRATION INFORMATION**

The day-to-day management of the work of the organisation is delegated to the Head of Social Enterprise, with Solent Mind providing the full range of central support services, as well as Finance, Human Resources, IT and central administration.

Solent Mind's Chief Executive, Sally Arscott, is the designated Company Secretary and was appointed on 13 June 2022.

The following provided services to the charitable company during the period of the Report:-

Auditors: Sheen Stickland, 7 East Pallant, Chichester, West Sussex, PO19 1TR

Bankers: Unity Trust Bank, 4 Brindley Place, Birmingham, B1 2JB

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Trustee training and appraisal**

The organisation is managed through a Board of Trustees which meets 5 times a year, and Mayfield Trustees join Solent Mind Trustees on Solent Mind Subcommittees for Finance, Information, Risk & Compliance, People & Quality, and Business Development, which meet a further 4 or 5 times each per year. Normally, all meetings would be held in person, at Mayfield. However, during 2023-24, meetings were a mixture of in-person and online, via MS Teams or Zoom.

The Trustees are able to join with Solent Mind trustees for training and have the opportunity to undertake other training and attend conferences. All Trustees received an induction which includes financial and operational matters.

The Trustees are ultimately responsible for all the operational activities and developments of the organisation. They have a particular responsibility for setting the strategic direction and agreeing and monitoring the impact of policies and practice. The responsibilities of managers and staff for day-to-day operations are set out in Solent Mind's Delegated Authority Procedures.

### **Affiliation to Mind, the national association for mental health**

Solent Mind is affiliated to Mind, the national mental health charity, as a Local Mind Association. Mind's Community Partnership Agreement (CPA) was signed by Solent Mind in March 2015. Over the course of 2020-21, discussions took place with Mind leading to the adoption by the Solent Mind Board of the new Mind federation Agreement, with effect from 31 March 2021. Mayfield itself is not separately affiliated but its charitable objects require Mayfield to work in association with Mind. In practice this is discharged through Solent Mind. Trustees have now approved the merger of Mayfield Nurseries into the Solent Mind charity which took effect on 31 December 2023.

### **Risk Assessment**

The Strategic Risk & Opportunity Register is reviewed quarterly, setting out how different risks are assessed in terms of probability and significance, what remedial action is in place, and what level of residual risk is accepted. The main risk for Mayfield in 2023-24 has been the reduction of income from Southampton City Council. There are also issues with the main building roof which will require investment to replace.

## **OBJECTIVES AND ACTIVITIES**

The objects of Mayfield Nurseries as set out in our Memorandum of Association are:

“to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress, requiring advice or treatment principally in Southampton and also in Hampshire and bordering areas in association with Mind and in accordance with the aims and objects of Mind, and the relief of persons with impaired mental ability whether resulting in physical, mental or learning disabilities and persons suffering hardship or need as a direct or indirect result of such condition.”

## **Mayfield Nurseries**

### **Report of the Trustees for the Year Ended 31st March 2024**

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#### **The Mayfield Nurseries Purpose**

To provide horticultural therapy and wellbeing services to people with mental health problems, through horticultural activity, peer supported wellbeing activities, engaging with customers, and through gaining qualifications and training.

To support this through generating income from our garden centre and café retail operations, all of the profits of which go towards our wellbeing, therapeutic and community activities.

#### **Significant activities**

##### **Retail Operations & Charitable Income Generation**

Mayfield Nurseries is open Mondays to Sundays 9am to 4pm 7 days a week for 51 weeks of the year for the sale of garden plants, gifts and sundries and Christmas trees and seasonal decorations in December. It has a small café serving hot and cold drinks, cakes and light lunches that is open daily from 10am to 3:30 pm. It is a working nursery with four glasshouses and polytunnels as well as a plant centre trading plant stock from other growers and suppliers and a large retail offering selling garden sundries, tools, ornaments, compost, seeds, fertilisers and weed treatments.

The nursery has a good horticultural reputation, receives excellent feedback about the quality of plants, has a solid and growing customer base and is well supported by the local community.

To support wider fundraising staff may give talks to local community groups including the Women's Institute and the Rotarians and other potential fundraising partners. This spreads the word about our charity and grows our support base. We also work with Solent Mind's Business Development team to engage with corporate partners in fundraising and have hosted several popular voluntary experiences for teams from corporate partners.

##### **Mental Health, Wellbeing & Community Support Provision**

Mayfield offers a range of programmes to support people who are experiencing or at risk of mental health issues, including group-based wellbeing programmes, horticultural therapy, dementia support and support volunteering opportunities. People can refer themselves for support or may be referred by another agency such as a mental health or social work team. Before joining a programme, each person is given an individual assessment to identify their hopes and aims and agree what would be the best form of support for them. They are then enrolled as a service user and allocated a member of wellbeing staff as their key worker, who will support them throughout their time with us.

Many of our service users have serious and enduring mental health issues, our person-centred approach to support aims to help people not only better understand and manage their mental health but also encourage hope, respect, cultural understanding, and educational and social needs.

We recognise that a range of factors affect people's mental health and wellbeing, and that there is no 'one size fits all' approach to supporting people. The Covid pandemic highlighted social issues such as isolation and accessibility, and the current cost of living of crisis has further highlighted these problems. We have been actively working on how we can widen engagement and reach out to more people who may be experiencing or at increased risk of issues with their mental health, but who may not enrol on one of our existing programmes of support. To tackle this issue and support early intervention, we are working on a range of new initiatives which this year have included the expansion of our community gardening project, Plants for People across social housing estates in Southampton; the development of a Men's Shed group, and the growth of our dementia project linked to wider activities such as the Southampton Dementia Festival and Carers in Southampton support.

## Mayfield Nurseries

### Report of the Trustees for the Year Ended 31st March 2024

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The website [mayfieldnurseries.org.uk](http://mayfieldnurseries.org.uk), alongside [solentmind.org.uk](http://solentmind.org.uk) has a fresh new look and is kept up to date with relevant content. Mayfield also increased its social media activity and engagement throughout this period.

#### Volunteers

At any one-time Mayfield is using about 25 volunteers alongside 6 full time and 7 part time paid staff. Volunteers are an indispensable resource and can provide one to one support for our most vulnerable service users. In this nine-month period Mayfield volunteers provided approximately 3,000 hours of service.

#### ACHIEVEMENTS AND PERFORMANCE

##### For the nine months to 31 December 2023

Mayfield supported over 200 people through our wellbeing, dementia and horticultural therapy programmes. A further 700 people engaged with gardening and wellbeing activities through our outreach Plants for People programme, which operates in communities across Southampton. Service users at Mayfield enjoy companionship, purpose, hope and motivation on their own recovery journeys. Our support and engagement, includes groups and community gardening opportunities.

Service users have shown a marked increase in self-confidence, self-esteem, coping skills, wellbeing skills and social skills, through their engagement with groups and support, including the valuable opportunities for peer-to-peer support. A number of service users have increased the number of hours per week they attend, a testament to how central Mayfield is in their lives and how much they get out of attending. Through the wellbeing programme, service users can choose to participate in groups and sessions that meet their particular needs or interests, ensuring that each person's recovery journey is recognised and the support is appropriate for their unique needs and aims.

Plants For People, our community outreach programme continued with its expanded engagement and outreach work in the year, working in communities across Southampton including Millbrook, Holyrood, Weston, Canberra Towers, Thornhill, Shirley and Sholing. Around 700 people took part in a rolling programme of activities and events across the year, getting involved in gardening and improving the outdoor spaces in their own neighbourhoods, whether they are already a keen grower or have never taken an interest in gardening before. These projects engage residents who may never have taken an interest in their community or area before, help them to realise goals and learn how horticulture can be achieved anywhere, including their own kitchen windowsills, making it accessible to everyone. Engagement at the new sites has been good and residents are showing a keen interest in this project and their immediate community. Sadly funding for this project will end in 2024 due to Southampton City Council funding cuts.

Our Digital Skills Project, run jointly between Solent Mind and Mayfield Nurseries, makes a significant difference to the lives of people who had previously been digitally excluded. The project offers a beginners course, focused on enabling people to be able to use and take advantage of digital opportunities in their everyday lives such as online banking, shopping, booking appointments and streaming. People can bring their own devices and receive bespoke support to learn how to use them or can loan a device from the project. A weekly drop-in session also gives the chance for anyone to come and get bespoke advice and help with anything digital. The project receives excellent feedback and is in high demand, expanding its offer to deliver courses in community venues to meet demand.

The social enterprise element of Mayfield Nurseries has continued, including continued development of our garden centre to include a wider range of product lines. Offering cakes from local bakers alongside a range of hot and cold drinks, ice creams and sandwiches the café has already proved to be very popular with customers and the local. Items can be enjoyed in our indoor and outdoor seating areas or can be taken away to enjoy at home or in the grounds of Mayfield Park.

## Mayfield Nurseries

### Report of the Trustees for the Year Ended 31st March 2024

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#### FUTURE PLANS

The decision to merge Mayfield back into Solent Mind provides improved financial sustainability to build on the successes and impact of recent years and to continue the established and ambitious plans for the coming months and years, to reach and support more people who are experiencing or a risk of an issue with their mental health. To achieve this, we will:

- Increase our community activity, in particular opportunities for those living in our immediate communities who are facing deprivation
- Continue to develop and deliver our wellbeing groups and activities
- Develop more support for people affected by the cost-of-living crisis
- Offer a wider range of opportunities for those looking for horticultural therapy and/or supported volunteering increase our work around sustainability and environmental causes.

To enable us to do this, we aim to secure and further develop our sales income. We will do this by:

- Continuing to build our garden centre and café offer, in turn increasing income
- Increasing our marketing and communications work to reach a wider range of people, increasing footfall and sales.
- Diversifying our sales approaches, including online sales
- Maximising use of the Mayfield site
- Continuing to develop our relationships with corporate partners and businesses

#### FINANCIAL REVIEW

##### Review of the year

Total Net Deficit for the nine month period up to merger amounted to £35,065 compared to a deficit of £18,175 in 2022/23.

This deficit reflects the accounting position at date of merger and does not reflect a normal full year including spring trading and growth in the café activities which continued after merger. The merger comes at a time of continued investment in the facilities at Mayfield as well as the completion of a number of successful projects. The new Solent Mind strategy will continue to review income opportunities and to rationalise expenditure to deliver best value for money.

##### Incoming Resources for the Year

Gross income for the nine months totalled £524,202 compared to £678,696 for the full year 2022/23.

	Dec 2023	2022/23
Voluntary Income and Fundraising	£59,621	£11,200
Plant, Cafe Sales and Other Income	£277,318	£270,125
Horticultural Therapy and Training	£187,263	£397,371
Total	£524,202	£678,696

##### Resources Expended

Resources expended for the nine months totalled £559,267 compared to £696,871 in 2022/23. This includes grants, contracts and trading activity at the nursery.

##### Capital Expenditure

Capital expenditure of £449 for plant and machinery was incurred during the year compared to £19,881 in 22/23.

## **Mayfield Nurseries**

### **Report of the Trustees for the Year Ended 31st March 2024**

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#### **Funds**

Total funds as at 31 March 2024 are £108,281 compared to £143,347 opening funds. This reduction reflects the drop in cash held due to the deficit in year. All funds held are within unrestricted funds. Restricted funds received were spent as they were received as they funded the ongoing activities including the Digital Skills project and investment in the buildings. The unrestricted funds will continue to be used to invest in Mayfield Garden Centre after the merger into Solent Mind and a project to replace the roof is already approved.

#### **Reserve Policy**

Due to the transfer of all activities and the assets and liabilities of the charity to Solent Mind and that since that date the charity is considered to be dormant there is no requirement to hold reserves or to have a reserves policy.

#### **INFORMATION PROVIDED TO AUDITORS**

All of the current Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant information, (as defined by section 418 of the Companies Act 2006), needed by the charitable company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Directors are not aware of any relevant audit information of which the auditors are unaware.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

As the charity is now considered to be dormant there is no requirement to appoint Auditors and following the approval of these financial statements Sheen Stickland will resign as Auditors.

Approved by order of the board of trustees on 25<sup>th</sup> September 2024 and signed on its behalf by:



.....  
John Wilderspin – Chair of the Board.

## **Report of the Independent Auditors to the Members of Mayfield Nurseries**

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### **Opinion**

We have audited the financial statements of Mayfield Nurseries (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## **Report of the Independent Auditors to the Members of Mayfield Nurseries**

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### **Matters on which we are required to report by exception**

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

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Our responsibilities for the audit of the financial statements**

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

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

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

- Auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Discuss matters around non-compliance with laws and regulations and how fraud may occur including assessment of how and where the financial statements may be susceptible to fraud.
- Auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

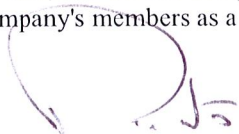
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Mayfield Nurseries**

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**Use of our report**

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



Paul Wright FCA DChA (Senior Statutory Auditor)  
for and on behalf of Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: 25 September 2024

**Mayfield Nurseries**

**Statement of Financial Activities  
for the Year Ended 31st March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	59,621	-	59,621	11,200
<b>Charitable activities</b>	4				
Therapy & Training		162,287	24,977	187,263	397,371
Other trading activities	3	<u>277,318</u>	<u>-</u>	<u>277,318</u>	<u>270,125</u>
<b>Total</b>		<u>499,225</u>	<u>24,977</u>	<u>524,202</u>	<u>678,696</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	10,958	-	10,958	1,090
<b>Charitable activities</b>	6				
Therapy & Training spend		<u>160,043</u>	<u>75,005</u>	<u>235,047</u>	<u>528,713</u>
<b>Other trading activities</b>		313,262	-	313,262	167,068
<b>Total</b>		<u>484,263</u>	<u>75,005</u>	<u>559,268</u>	<u>696,871</u>
<b>NET INCOME/(EXPENDITURE)</b>		14,962	(50,028)	(35,066)	(18,175)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>93,319</u>	<u>50,028</u>	<u>143,347</u>	<u>161,522</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>108,281</u></u>	<u><u>-</u></u>	<u><u>108,281</u></u>	<u><u>143,347</u></u>

**Mayfield Nurseries**

**Balance Sheet  
31st March 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	-	-	57,752
<b>CURRENT ASSETS</b>					
Stocks	12	-	-	-	65,665
Debtors	13	-	-	-	23,927
Intercompany balance		108,281	-	108,281	-
Cash at bank		<u>-</u>	<u>-</u>	<u>-</u>	<u>61,534</u>
		108,281	-	108,281	151,126
<b>CREDITORS</b>					
Amounts falling due within one year	14	-	-	-	(65,531)
		<u>108,281</u>	<u>-</u>	<u>108,281</u>	<u>85,595</u>
<b>NET CURRENT ASSETS</b>					
		<u>108,281</u>	<u>-</u>	<u>108,281</u>	<u>143,347</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>108,281</u>	<u>-</u>	<u>108,281</u>	<u>143,347</u>
<b>NET ASSETS</b>					
		<u>108,281</u>	<u>-</u>	<u>108,281</u>	<u>143,347</u>
<b>FUNDS</b>					
	15				
Unrestricted funds				108,281	93,319
Restricted funds				<u>-</u>	<u>50,028</u>
<b>TOTAL FUNDS</b>					
				<u>108,281</u>	<u>143,347</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25<sup>th</sup> September 2024 and were signed on its behalf by:



.....  
John Wilderspin – Chair of the Board.

Mayfield Nurseries

**Cash Flow Statement  
for the Year Ended 31<sup>st</sup> March 2024**

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	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(61,534)</u>	<u>(32,512)</u>
Net cash used in operating activities		<u>(61,534)</u>	<u>(32,512)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>-</u>	<u>(19,881)</u>
Net cash used in investing activities		<u>-</u>	<u>(19,881)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(61,534)	(52,393)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>61,534</u>	<u>113,927</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>-</u></u>	<u><u>61,534</u></u>

Notes to the Cash Flow Statement  
for the Year Ended 31st March 2024

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

	2024 £	2023 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(35,066)	(18,175)
<b>Adjustments for:</b>		
Depreciation charges	-	12,497
Loss on disposal of fixed assets	57,752	-
Decrease/(increase) in stocks	65,665	11,334
Decrease/(increase) in debtors	(84,354)	43,653
Decrease in creditors	<u>(65,532)</u>	<u>(81,821)</u>
<b>Net cash used in operations</b>	<u>(61,534)</u>	<u>(32,512)</u>

Movements reflect the transfer of assets and liabilities to Solent Mind

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank	<u>61,534</u>	<u>(61,534)</u>	<u>-</u>
<b>Total</b>	<u>61,534</u>	<u>(61,534)</u>	<u>-</u>

## ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	45,392	4,940
Gifts in kind	13,293	-
Fundraising income	<u>937</u>	<u>6,260</u>
	<u>59,621</u>	<u>11,200</u>

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Plant and Cafe Sales	276,718	268,850
Lease/room hire	<u>600</u>	<u>1,275</u>
	<u>277,318</u>	<u>270,125</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Grants	<u>187,263</u>	<u>397,371</u>

		2024	2023
		£	£
Southampton City Council	Contract	41,368	60,692
NHS Southampton CCG	Contract	57,635	50,000
Community Fund	Grant	-	141,096
Southern Health NHS Trust	Contract	25,018	25,018
Mind	Grant	51,585	-
RC	Grant	-	46,079
Hampshire and Isle of Wight Community Foundation	Grant	-	4,569
Sovereign Housing Association Limited	Grant	-	3,429
Southampton Voluntary Services	Grant	-	2,286
Other	Other	32,490	64,201
		<u>187,263</u>	<u>397,371</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

6. RAISING FUNDS

Raising donations and legacies

	2024 £	2023 £
Staff costs	5,384	-
Support costs	5,574	1,090
Total	<u>10,958</u>	<u>1,090</u>

Other trading activities

	2024 £	2023 £
Staff costs	91,345	56,173
Support costs	3,257	13,141
Other Direct Costs	<u>218,660</u>	<u>97,754</u>
	<u>313,262</u>	<u>167,068</u>
Aggregate amounts	<u>324,220</u>	<u>168,158</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Therapy & Training spend	<u>214,003</u>	<u>21,044</u>	<u>235,047</u>

8. SUPPORT COSTS

	Management £	Finance £	Information technology £
Raised Funds	60	141	35
Trading Activities	1,446	3,403	851
Therapy & Training	<u>1,882</u>	<u>4,427</u>	<u>1,107</u>
Year ended 31.3.24	<u>3,388</u>	<u>7,971</u>	<u>1,993</u>
Year ended 31.3.23	<u>9,911</u>	<u>23,321</u>	<u>5,830</u>
	Human resources £	Governance costs £	Totals £
Raised Funds	53	83	373
Trading Activities	1,276	2,008	8,984
Therapy & Training	<u>1,660</u>	<u>2,612</u>	<u>11,688</u>
Year ended 31.3.24	<u>2,989</u>	<u>4,703</u>	<u>21,044</u>
Year ended 31.3.23	<u>8,745</u>	<u>13,760</u>	<u>61,567</u>

Notes to the Financial Statements - continued  
for the Year Ended 31<sup>st</sup> March 2024

**9. NET INCOME/(EXPENDITURE)**

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

	2024	2023
	£	£
Auditors' remuneration	-	4,355
Depreciation - owned assets	<u>8,547</u>	<u>12,497</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the nine months to 31st December 2023 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the nine months to 31st December 2023 nor for the year ended 31st March 2023.

**11. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	228,537	319,638
Social security costs	15,069	24,653
Pension costs	<u>5,321</u>	<u>9,019</u>
	<u>248,927</u>	<u>353,310</u>

The average monthly number of employees during the period was 11.91 (2022: 11.13) on a full-time equivalent basis.

There were no employees whose benefits exceeded £60,000 during the period.

The total employee benefits of key management personnel for the period were £31,423.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2023	111,582	9,970	121,552
Additions	449	-	449
Disposals (transfer of assets to Solent Mind)	<u>(112,031)</u>	<u>(9,970)</u>	<u>(122,001)</u>
At 31 March 2024	-	-	-
<b>DEPRECIATION</b>			
At 1 April 2023	55,752	8,048	63,800
Charge for year	8,227	320	8,547
Eliminated on disposal (transfer)	<u>(63,979)</u>	<u>(8,368)</u>	<u>(72,347)</u>
At 31 March 2024	-	-	-
<b>NET BOOK VALUE</b>			
At 31st March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2023	<u>55,380</u>	<u>1,922</u>	<u>57,752</u>

13. STOCKS

	2024 £	2023 £
Stocks	<u>-</u>	<u>65,665</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Contracts & Grant Fees	-	910
Amounts owed by group undertakings	108,281	-
Other debtors	-	10,121
VAT	-	-
Accrued income	-	12,110
Prepayments	<u>-</u>	<u>786</u>
	<u>108,281</u>	<u>23,927</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	-	9,482
Amounts owed to group undertakings	-	7,015
Social security and other taxes	-	-
Pension Fund	-	1,850
VAT	-	3,769
Accruals and deferred income	-	43,416
	<u>-</u>	<u>65,532</u>

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	8,024	(35,066)	50,028	22,986
Capital Improvement Reserve	27,543	-	-	27,543
General Fixed Asset Reserve	<u>57,752</u>	<u>-</u>	<u>-</u>	<u>57,752</u>
	93,319	(35,066)	50,028	108,281
<b>Restricted funds</b>				
Restricted Operating fund	50,028	-	(50,028)	-
	<u>143,347</u>	<u>(35,066)</u>	<u>-</u>	<u>108,281</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	499,225	(484,263)	14,962
<b>Restricted funds</b>			
Restricted Operating fund	24,977	(75,005)	(50,028)
	<u>524,202</u>	<u>(559,268)</u>	<u>(35,066)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	50,441	(45,784)	3,367	8,024
Capital Improvement Reserve	38,295	-	(10,752)	27,543
General Fixed Asset Reserve	<u>50,367</u>	<u>-</u>	<u>7,385</u>	<u>57,752</u>
	139,103	(45,784)	-	93,319
<b>Restricted funds</b>				
Restricted Operating fund	<u>22,419</u>	<u>27,609</u>	<u>-</u>	<u>50,028</u>
<b>TOTAL FUNDS</b>	<u>161,522</u>	<u>(18,175)</u>	<u>-</u>	<u>143,347</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	562,057	(607,841)	(45,784)
<b>Restricted funds</b>			
Restricted Operating fund	<u>116,639</u>	<u>(89,030)</u>	<u>27,609</u>
<b>TOTAL FUNDS</b>	<u>678,696</u>	<u>(696,871)</u>	<u>(18,175)</u>

**Restricted funds**

Restricted Operating Funds - net restricted income received in relation to the charity's service provision.

**16. RELATED PARTY DISCLOSURES**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year ended 31st March 2024.

**17. POST BALANCE SHEET EVENTS**

This is the final balance sheet as Mayfield Nurseries has merged into Solent Mind as at 1 January 2024.

**18. ULTIMATE CONTROLLING PARTY**

Throughout the period Mayfield Nurseries was controlled ultimately by its sole member Solent Mind by way of a 100% guarantee. The Board of Trustees elected by the members governs the affairs of the charity between Annual General Meetings. The Board of Trustees agreed to merge Mayfield Nurseries into Solent Mind as at 31 December 2023.

At 31st December 2023 Mayfield Nurseries all assets transferred to Solent Mind (2023: Solent Mind owed Mayfield Nurseries £7,015).

**MAYFIELD NURSERIES**

England & Wales - Charity number 1128592

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# Accounts

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**REGISTERED COMPANY NUMBER: 6808517 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1128592**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31st March 2023**  
**for**  
**Mayfield Nurseries**

## **Mayfield Nurseries**

### **Contents of the Financial Statements for the Year Ended 31st March 2023**

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## Mayfield Nurseries

### Report of the Trustees for the Year Ended 31st March 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 2019).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
6808517 (England and Wales)

**Registered Charity number**  
1128592

**Registered office**  
15-16 The Avenue  
Southampton  
Hampshire  
SO17 1XF

<b>Trustees</b>	<b>Appointed</b>	<b>Resigned</b>
D L Carroll	17 May 2021	
R J Goater	17 Jan 2019	
F Quayle	26 May 2021	
S A Rahman	17 May 2021	
E McNamara	26 May 2021	20 Feb 2023
S Greenhalgh	1 Dec 2021	18 Apr 2023

**Company Secretary**  
Mrs S Arscott appointed 13 June 2022

**Auditors**  
Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

## **Mayfield Nurseries**

### **Report of the Trustees for the Year Ended 31st March 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Mayfield Nurseries, a subsidiary of Solent Mind (company no. 4004500; charity registration no. 1081116), is a charity and company limited by guarantee.

The company was created in February 2009 in order to take over the activities of Solent Mind in relation to Mayfield Nurseries and has the same charitable objects to those of Solent Mind with the exception of the Area of Benefit.

Solent Mind is the sole member of Mayfield Nurseries, and all appointments of Trustees are subject to prior consultation with and approval of Solent Mind.

The written constitution and governing document is the Memorandum and Articles of Association.

The Trustees are in the process of merging Mayfield Nurseries into Solent Mind and this is expected to be completed within the next accounting period and before 31 March 2024.

#### **Recruitment and appointment of Trustees / Directors**

Trustees have been recruited through targeted advertising to ensure there is a broad range of skills and experiences. Trustees are interviewed by the Chair or their Deputy with the Chair and Chief Executive of Solent Mind in attendance. Where it is agreed to proceed, they are invited to attend a meeting of the Board of Trustees before being formally appointed as a Trustees and Directors. Trustees retire by thirds in rotation at an annual meeting and are eligible for reappointment for up to a maximum of three consecutive terms.

#### **REPORTING ON OUR PUBLIC BENEFIT**

The Trustees have considered how the charity complies with its Public Benefit requirements and are satisfied that the activities and achievements set out below fully demonstrate how Mayfield complies.

#### **ADMINISTRATION INFORMATION**

The day-to-day management of the work of the organisation is delegated to the Head of Social Enterprise, with Solent Mind providing the full range of central support services, as well as Finance, Human Resources, IT and central administration.

Solent Mind's Chief Executive, Sally Arscott, is the designated Company Secretary and was appointed on 13 June 2022. In the interim period from 1 April 2022 Rosalind Czarnowska was acting Chief Executive.

The following provided services to the charitable company during the period of the Report:-

Auditors: Sheen Stickland, 7 East Pallant, Chichester, West Sussex, PO19 1TR

Bankers: Unity Trust Bank, 4 Brindley Place, Birmingham, B1 2JB

## **Mayfield Nurseries**

### **Report of the Trustees for the Year Ended 31st March 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Trustee training and appraisal**

The organisation is managed through a Board of Trustees which meets 5 times a year, and Mayfield Trustees join Solent Mind Trustees on Solent Mind Subcommittees for Finance, Information, Risk & Compliance, People & Quality, and Business Development, which meet a further 4 or 5 times each per year. Normally, all meetings would be held in person, at Mayfield. However, during 2022-23, the majority of meetings have been conducted online, via MS Teams or Zoom.

The Trustees are able to join with Solent Mind trustees for training and have the opportunity to undertake other training and attend conferences. New Trustees receive an induction which includes financial and operational matters.

The Trustees are ultimately responsible for all the operational activities and developments of the organisation. They have a particular responsibility for setting the strategic direction and agreeing and monitoring the impact of policies and practice. The responsibilities of managers and staff for day-to-day operations are set out in Solent Mind's Delegated Authority Procedures.

##### **Affiliation to Mind, the national association for mental health**

Solent Mind is affiliated to Mind, the national mental health charity, as a Local Mind Association. Mind's Community Partnership Agreement (CPA) was signed by Solent Mind in March 2015. Over the course of 2020-21, discussions took place with Mind leading to the adoption by the Solent Mind Board of the new Mind federation Agreement, with effect from 31 March 2021. Mayfield itself is not separately affiliated but its charitable objects require Mayfield to work in association with Mind. In practice this is discharged through Solent Mind. As noted above the Trustees are in the process of merging Mayfield Nurseries into the Solent Mind charity within the next financial year.

##### **Risk Assessment**

The Strategic Risk & Opportunity Register is reviewed quarterly, setting out how different risks are assessed in terms of probability and significance, what remedial action is in place, and what level of residual risk is accepted. The main risk for Mayfield in 2022-23 has been the regrowing income from plant and retail sales.

#### **OBJECTIVES AND ACTIVITIES**

The objects of Mayfield Nurseries as set out in our Memorandum of Association are:

“to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress, requiring advice or treatment principally in Southampton and also in Hampshire and bordering areas in association with Mind and in accordance with the aims and objects of Mind, and the relief of persons with impaired mental ability whether resulting in physical, mental or learning disabilities and persons suffering hardship or need as a direct or indirect result of such condition.”

## **Mayfield Nurseries**

### **Report of the Trustees for the Year Ended 31st March 2023**

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#### **The Basic Purpose of Mayfield**

To provide horticultural therapy and wellbeing services to people with mental health problems, through horticultural activity, peer supported wellbeing activities, engaging with customers, and through gaining qualifications and training.

To support this through generating income from our garden centre and café retail operations, all of the profits of which go towards our wellbeing, therapeutic and community activities.

#### **Significant activities**

##### **Retail Operations & Charitable Income Generation**

Mayfield Nurseries is open Mondays to Sundays 9am to 4pm 7 days a week for 51 weeks of the year for the sale of garden plants, gifts and sundries and Christmas trees and seasonal decorations in December. It has a small café serving hot and cold drinks, cakes and light lunches that is open daily from 10am to 3:30 pm. It is a working nursery with four glasshouses and polytunnels as well as a plant centre trading plant stock from other growers and suppliers and a large retail offering selling garden sundries, tools, ornaments, compost, seeds, fertilisers and weed treatments.

The nursery has a good horticultural reputation, receives excellent feedback about the quality of plants, has a solid and growing customer base and is well supported by the local community.

To support wider fundraising staff may give talks to local community groups including the Women's' Institute and the Rotarians and other potential fundraising partners. This spreads the word about our charity and grows our support base. We also work with Solent Mind's Business Development team to engage with corporate partners in fundraising and have hosted several popular voluntary experiences for teams from corporate partners.

##### **Mental Health, Wellbeing & Community Support Provision**

Mayfield offers a range of programmes to support people who are experiencing or at risk of mental health issues, including group-based wellbeing programmes, horticultural therapy, dementia support and support volunteering opportunities. People can refer themselves for support or may be referred by another agency such as a mental health or social work team. Before joining a programme, each person is given an individual assessment to identify their hopes and aims and agree what would be the best form of support for them. They are then enrolled as a service user and allocated a member of wellbeing staff as their key worker, who will support them throughout their time with us.

Many of our service users have serious and enduring mental health issues, our person-centred approach to support aims to help people not only better understand and manage their mental health but also encourage hope, respect, cultural understanding, and educational and social needs.

We recognise that a range of factors affect people's mental health and wellbeing, and that there is no 'one size fits all' approach to supporting people. The Covid pandemic highlighted social issues such as isolation and accessibility, and the current cost of living of crisis has further highlighted these problems. We have been actively working on how we can widen engagement and reach out to more people who may be experiencing or at increased risk of issues with their mental health, but who may not enrol on one of our existing programmes of support. To tackle this issue and support early intervention, we are working on a range of new initiatives which this year have included the expansion of our community gardening project, Plants for People across social housing estates in Southampton; the development of a Men's Shed group, and the growth of our dementia project linked to wider activities such as the Southampton Dementia Festival and Carers in Southampton support.

## Mayfield Nurseries

### Report of the Trustees for the Year Ended 31st March 2023

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The website [mayfieldnurseries.org.uk](http://mayfieldnurseries.org.uk), alongside [solentmind.org.uk](http://solentmind.org.uk) has a fresh new look and is kept up to date with relevant content. Mayfield also increased its social media activity and engagement throughout this period.

#### Volunteers

At any one-time Mayfield is using about 25 volunteers alongside 6 full time and 7 part time paid staff. Volunteers are an indispensable resource and can provide one to one support for our most vulnerable service users. In 2022/23 Mayfield volunteers provided more than 4,000 hours of service.

#### ACHIEVEMENTS AND PERFORMANCE 2022/23

Mayfield supported 264 people through our wellbeing, dementia and horticultural therapy programmes. A further 700 people engaged with gardening and wellbeing activities through our outreach Plants for People programme, which operates in communities across Southampton. Service users at Mayfield enjoy companionship, purpose, hope and motivation on their own recovery journeys. Our support and engagement, includes groups and community gardening opportunities.

Service users over the year have shown a marked increase in self-confidence, self-esteem, coping skills, wellbeing skills and social skills, through their engagement with groups and support, including the valuable opportunities for peer-to-peer support. A number of service users have increased the number of hours per week they attend, a testament to how central Mayfield is in their lives and how much they get out of attending. Through the wellbeing programme, service users can choose to participate in groups and sessions that meet their particular needs or interests, ensuring that each person's recovery journey is recognized and the support is appropriate for their unique needs and aims.

Plants For People, our community outreach programme continued with its expanded engagement and outreach work in the year, working in communities across Southampton including Millbrook, Holyrood, Weston, Canberra Towers, Thornhill, Shirley and Sholing. Around 700 people took part in a rolling programme of activities and events across the year, getting involved in gardening and improving the outdoor spaces in their own neighbourhoods, whether they are already a keen grower or have never taken an interest in gardening before. These projects engage residents who may never have taken an interest in their community or area before, help them to realise goals and learn how horticulture can be achieved anywhere, including their own kitchen windowsills, making it accessible to everyone. Engagement at the new sites has been good and residents are showing a keen interest in this project and their immediate community.

Our Digital Skills Project, run jointly between Solent Mind and Mayfield Nurseries, launched this year and has already made a significant difference to the lives of people who had previously been digitally excluded. The project offers a beginners course, focused on enabling people to be able to use and take advantage of digital opportunities in their everyday lives such as online banking, shopping, booking appointments and streaming. People can bring their own devices and receive bespoke support to learn how to use them or can loan a device from the project. A weekly drop-in session also gives the chance for anyone to come and get bespoke advice and help with anything digital. Since its launch in autumn 2021 the project has already received excellent feedback and is in high demand, expanding its offer to deliver courses in community venues to meet demand.

The social enterprise element of Mayfield Nurseries has continued to grow over the year, including continued development of our garden centre to include a wider range of product lines. Offering cakes from local bakers alongside a range of hot and cold drinks, ice creams and sandwiches the café has already proved to be very popular with customers and the local community since its launch in 2021. Items can be enjoyed in our newly developed indoor and outdoor seating areas or can be taken away to enjoy at home or in the grounds of Mayfield Park.

## Mayfield Nurseries

### Report of the Trustees for the Year Ended 31st March 2023

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#### PLANS FOR 2023/24 AND BEYOND

Mayfield has ambitious plans for the coming months and years, to reach and support more people who are experiencing or a risk of an issue with their mental health. To achieve this, we will:

- Increase our community activity, in particular opportunities for those living in our immediate communities who are facing deprivation
- Continue to develop and deliver our wellbeing groups and activities
- Develop more support for people affected by the cost-of-living crisis
- Offer a wider range of opportunities for those looking for horticultural therapy and/or supported volunteering increase our work around sustainability and environmental causes.

To enable us to do this, we aim to secure and further develop our sales income. We will do this by:

- Continuing to build our garden centre and café offer, in turn increasing income
- Increasing our marketing and communications work to reach a wider range of people, increasing footfall and sales.
- Diversifying our sales approaches, including online sales
- Maximising use of the Mayfield site
- Continuing to develop our relationships with corporate partners and businesses

The Trustees have made the decision to merge Mayfield Nurseries into Solent Mind, however the plans for site, its activities and the benefits to the community continue.

#### FINANCIAL REVIEW

##### Review of the year

Total Net Deficit for the year amounted to £18,175 compared to a surplus of £8,038 in 2021/22.

Mayfield Nurseries has posted a small deficit for the year. Fluctuations in trading income and investment in growth has had an impact during the year with increased expenditure necessary to meet the needs of increases to contract, grant and retail income. Actions are now underway to rationalise expenditure to deliver better value for money.

##### Incoming Resources for the Year

Gross income for the year totalled £678,696 up from £495,681 in 2021/22.

	2022/23	2021/22
Voluntary Income and Fundraising	£11,200	£11,176
Plant, Cafe Sales and Other Income	£270,125	£220,846
Horticultural Therapy and Training	£397,371	£263,657
Total	£678,696	£495,679

##### Resources Expended

Resources expended for the year totalled £696,871, an increase of £209,228 on 2021/22. The increase relates to new grants, contracts and trading activity at the nursery.

##### Capital Expenditure

Capital expenditure of £19,881 for plant and machinery was incurred during the year compared to £43,855 in 21/22.

##### Funds

Total funds as at 31st March 2023 are £143,347 compared to £161,522 opening funds. This reduction reflects the drop in cash held due to the deficit in year and further investments in capital equipment. The funds held are made up of £93,319 unrestricted funds (down from £139,103 in 2021/22) and £50,028 (up from £22,419 in 2021/22) of restricted funds.

## **Mayfield Nurseries**

### **Report of the Trustees for the Year Ended 31st March 2023**

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#### **Reserve Policy**

Mayfield Nurseries is keenly aware of the need to secure its viability beyond the immediate future. To enable the charity to provide reliable services or funding over the longer term, Mayfield Nurseries must be able to absorb setbacks and to take advantage of change and opportunity.

The charity provides for this by putting aside, when it can afford it, some of its current income as reserves against future uncertainties.

It is prudent to set aside reserves to cover future potential liabilities, but also to have funds available to take advantage of any opportunities that may come the way of the charity.

Mayfield Nurseries reserves include unrestricted and restricted funds. Unrestricted funds held by Mayfield Nurseries total £93,319 of which £57,752 relates to fixed assets held in a general fixed asset reserve. A further £27,543 is held in a capital improvement reserve which is used to carry out improvements to the site at Mayfield Nurseries. The balance of £10,319 is held in a general reserve to support charity developments and to manage uncertainties and potential liabilities. Actions in 2023/24 to improve the financial position will replenish this unrestricted fund.

Restricted funds held by Mayfield Nurseries total £50,028 this relates to net restricted income received in relation to our service provision.

Mayfield Nurseries Board of Trustees has considered the adequacy of its reserves held on 31st March 2023, in line with its policy to do so on an annual basis following detailed scrutiny and recommendations by its Audit, Finance and Remuneration Committee, which itself is guided by the Charity Commission guidance on charity reserves.

The charity needs reserves to enable it to continue as a going concern. The Board of Trustees consider the reserves held on the balance sheet to be at an adequate level to meet their responsibilities and commitments, protect and advance its current activities and to enable it to progress its long term aims and objectives which are outlined in the Organisational Plan.

#### **Investment Policy**

Solent Mind's Finance, Information, Risk and Compliance Sub-Committee, on behalf of the Mayfield Nurseries Board, does not consider it prudent at this stage to invest income for the longer term. Its policy for investment is therefore to retain funds as cash and place them on bank deposit at the best rate obtainable.

#### **INFORMATION PROVIDED TO AUDITORS**

All of the current Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant information, (as defined by section 418 of the Companies Act 2006), needed by the charitable company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Directors are not aware of any relevant audit information of which the auditors are unaware.

## Mayfield Nurseries

### Report of the Trustees for the Year Ended 31st March 2023

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#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### AUDITORS

The auditors, Sheen Stickland, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on: 27 September 2023 and signed on its behalf by:



.....  
Vice Chair & Treasurer – Robin Goater

## **Report of the Independent Auditors to the Members of Mayfield Nurseries**

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### **Opinion**

We have audited the financial statements of Mayfield Nurseries (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## **Report of the Independent Auditors to the Members of Mayfield Nurseries**

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### **Matters on which we are required to report by exception**

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

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Our responsibilities for the audit of the financial statements**

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

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

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

- Auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Discuss matters around non-compliance with laws and regulations and how fraud may occur including assessment of how and where the financial statements may be susceptible to fraud.
- Auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

**Report of the Independent Auditors to the Members of  
Mayfield Nurseries**

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**Use of our report**

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

P E H Wright FCA DChA (Senior Statutory Auditor)  
for and on behalf of Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: 22 September 2023

## Mayfield Nurseries

### Statement of Financial Activities for the Year Ended 31st March 2023

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	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	11,200	-	11,200	11,176
<b>Charitable activities</b>	4				
Therapy & Training		280,732	116,639	397,371	263,659
Other trading activities	3	<u>270,125</u>	<u>-</u>	<u>270,125</u>	<u>220,846</u>
<b>Total</b>		<u>562,057</u>	<u>116,639</u>	<u>678,696</u>	<u>495,681</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	165,158	-	165,158	141,837
<b>Charitable activities</b>	6				
Therapy & Training		<u>439,683</u>	<u>89,030</u>	<u>528,713</u>	<u>345,806</u>
<b>Total</b>		<u>607,841</u>	<u>89,030</u>	<u>696,871</u>	<u>487,643</u>
<b>NET INCOME/(EXPENDITURE)</b>		(45,784)	27,609	(18,175)	8,038
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		139,103	22,419	161,522	153,484
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>93,319</u>	<u>50,028</u>	<u>143,347</u>	<u>161,522</u>

**Mayfield Nurseries**

**Balance Sheet  
31st March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	57,752	-	57,752	50,368
<b>CURRENT ASSETS</b>					
Stocks	12	65,665	-	65,665	76,999
Debtors	13	23,927	-	23,927	60,565
Cash at bank		<u>11,506</u>	<u>50,028</u>	<u>61,534</u>	<u>113,927</u>
		101,098	50,028	151,126	251,491
<b>CREDITORS</b>					
Amounts falling due within one year	14	(65,531)	-	(65,531)	(140,337)
		<u>35,567</u>	<u>50,028</u>	<u>85,595</u>	<u>111,154</u>
<b>NET CURRENT ASSETS</b>					
		<u>93,319</u>	<u>50,028</u>	<u>143,347</u>	<u>161,522</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>93,319</u>	<u>50,028</u>	<u>143,347</u>	<u>161,522</u>
<b>NET ASSETS</b>					
		<u>93,319</u>	<u>50,028</u>	<u>143,347</u>	<u>161,522</u>
<b>FUNDS</b>					
Unrestricted funds	15			93,319	139,103
Restricted funds				<u>50,028</u>	<u>22,419</u>
<b>TOTAL FUNDS</b>					
				<u>143,347</u>	<u>161,522</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

*Robin Goater*

.....  
Vice Chair & Treasurer – Robin Goater

## Mayfield Nurseries

### Cash Flow Statement for the Year Ended 31st March 2023

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	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(32,512)</u>	<u>(83,943)</u>
Net cash used in operating activities		<u>(32,512)</u>	<u>(83,943)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(19,881)</u>	<u>(43,885)</u>
Net cash used in investing activities		<u>(19,881)</u>	<u>(43,885)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(52,393)	(127,828)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>113,927</u>	<u>241,755</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>61,534</u>	<u>113,927</u>

## Mayfield Nurseries

### Notes to the Cash Flow Statement for the Year Ended 31st March 2023

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

	2023 £	2022 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(18,175)	8,038
<b>Adjustments for:</b>		
Depreciation charges	12,497	6,172
Loss on disposal of fixed assets	-	1,551
Decrease/(increase) in stocks	11,334	(27,353)
Decrease/(increase) in debtors	43,653	(52,494)
Decrease in creditors	<u>(81,821)</u>	<u>(19,856)</u>
<b>Net cash used in operations</b>	<u>(32,512)</u>	<u>(83,942)</u>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank	<u>113,927</u>	<u>(52,393)</u>	<u>61,534</u>
	<u>113,927</u>	<u>(52,393)</u>	<u>61,534</u>
<b>Total</b>	<u>113,927</u>	<u>(52,393)</u>	<u>61,534</u>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Mayfield Nurseries

### Notes to the Financial Statements - continued for the Year Ended 31st March 2023

#### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	4,940	9,661
Fundraising income	<u>6,260</u>	<u>1,515</u>
	<u>11,200</u>	<u>11,176</u>

#### 3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Plant and Cafe Sales	268,850	219,006
Lease/room hire	<u>1,275</u>	<u>1,840</u>
	<u>270,125</u>	<u>220,846</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants	Therapy & Training	<u>397,371</u>	<u>263,659</u>

		Year ended 31.3.23	Year ended 31.3.22
		£	£
Southampton City Council	Contract	20,692	21,852
NHS Southampton CCG	Contract	50,000	9,928
Community Fund	Grant	141,096	88,279
Rathbone Trust	Grant	-	6,332
Southampton City Council	Contract	40,000	56,119
MIND	Contract	-	2,947
Southern Health NHS Trust	Contract	25,018	50,000
Portsmouth University	Contract	-	160
Mind	Grant	-	151
Richard C	Grant	46,079	-
Hampshire and Isle of Wight Community Foundation	Grant	4,569	-
Sovereign Housing Association Limited	Grant	3,429	-
Southampton Voluntary Services	Grant	2,286	-
Other	Other	64,201	27,889
		<u>397,371</u>	<u>263,659</u>

**Mayfield Nurseries**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2023 £	2022 £
Support costs	<u>1,090</u>	<u>433</u>

**Other trading activities**

	2023 £	2022 £
Staff costs	56,173	54,520
Support costs	13,141	7,063
Other Direct Costs	<u>97,754</u>	<u>79,821</u>

167,068      141,404

Aggregate amounts      168,158      141,837

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Therapy & Training	<u>481,377</u>	<u>47,336</u>	<u>528,713</u>

**7. SUPPORT COSTS**

	Management £	Finance £	Information technology £
Raised Funds	175	413	103
Trading Activities	4,231	9,956	2,489
Therapy & Training	<u>5,505</u>	<u>12,952</u>	<u>3,238</u>

Year ended 31.3.23      9,911      23,321      5,830

Year ended 31.3.22      6,615      15,564      3,861

	Human resources £	Governance costs £	Totals £
Raised Funds	155	244	1,090
Trading Activities	3,733	5,874	26,283
Therapy & Training	<u>4,857</u>	<u>7,642</u>	<u>34,194</u>

Year ended 31.3.23      8,745      13,760      61,567

Year ended 31.3.22      5,836      9,185      41,091

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

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**8. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Auditors' remuneration	4,355	2,739
Depreciation - owned assets	<u>12,497</u>	<u>6,172</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**10. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	319,638	232,233
Social security costs	24,653	17,836
Pension costs	<u>9,019</u>	<u>7,520</u>
	<u>353,310</u>	<u>257,589</u>

The average monthly number of employees during the year was 13.43 (2022: 11.13) on a full-time equivalent basis.

There were no employees whose benefits exceeded £60,000 during the year.

The total employee benefits of key management personnel for the year was £39,903.

**Mayfield Nurseries**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**11. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1st April 2022	92,975	9,970	102,945
Additions	19,881	-	19,881
Disposals	<u>(1,274)</u>	<u>-</u>	<u>(1,274)</u>
At 31st March 2023	<u>111,582</u>	<u>9,970</u>	<u>121,552</u>
<b>DEPRECIATION</b>			
At 1st April 2022	45,170	7,407	52,577
Charge for year	11,856	641	12,497
Eliminated on disposal	<u>(1,274)</u>	<u>-</u>	<u>(1,274)</u>
At 31st March 2023	<u>55,752</u>	<u>8,048</u>	<u>63,800</u>
<b>NET BOOK VALUE</b>			
At 31st March 2023	<u>55,830</u>	<u>1,922</u>	<u>57,752</u>
At 31st March 2022	<u>47,805</u>	<u>2,563</u>	<u>50,368</u>

**12. STOCKS**

	2023 £	2022 £
Stocks	<u>65,665</u>	<u>76,999</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Contracts & Grant Fees	910	50,000
Amounts owed by group undertakings	-	1,577
Other debtors	10,121	6,981
VAT	-	88
Accrued income	12,110	355
Prepayments	<u>786</u>	<u>1,564</u>
	<u>23,927</u>	<u>60,565</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	9,482	16,973
Amounts owed to group undertakings	7,015	-
Social security and other taxes	-	4,693
Pension Fund	1,850	1,670
VAT	3,769	-
Accruals and deferred income	<u>43,416</u>	<u>117,001</u>
	<u><u>65,532</u></u>	<u><u>140,337</u></u>

15. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	50,441	(45,784)	3,367	8,024
Capital Improvement Reserve	38,295	-	(10,752)	27,543
General Fixed Asset Reserve	<u>50,367</u>	<u>-</u>	<u>7,385</u>	<u>57,752</u>
	139,103	(45,784)	-	93,319
<b>Restricted funds</b>				
Restricted Operating fund	22,419	27,609	-	50,028
	<u>161,522</u>	<u>(18,175)</u>	<u>-</u>	<u>143,347</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	562,057	(607,841)	(45,784)
<b>Restricted funds</b>			
Restricted Operating fund	116,639	(89,030)	27,609
	<u>678,696</u>	<u>(696,871)</u>	<u>(18,175)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	53,779	(14,381)	11,043	50,441
Capital Improvement Reserve	85,500	-	(47,205)	38,295
General Fixed Asset Reserve	<u>14,205</u>	<u>-</u>	<u>36,162</u>	<u>50,367</u>
	153,484	(14,381)	-	139,103
<b>Restricted funds</b>				
Restricted Operating fund	-	22,419	-	22,419
	<u>-</u>	<u>22,419</u>	<u>-</u>	<u>22,419</u>
<b>TOTAL FUNDS</b>	<u>153,484</u>	<u>8,038</u>	<u>-</u>	<u>161,522</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	401,070	(415,451)	(14,381)
<b>Restricted funds</b>			
Restricted Operating fund	94,611	(72,192)	22,419
	<u>94,611</u>	<u>(72,192)</u>	<u>22,419</u>
<b>TOTAL FUNDS</b>	<u>495,681</u>	<u>(487,643)</u>	<u>8,038</u>

**Restricted funds**

Restricted Operating Funds - net restricted income received in relation to the charity's service provision.

**16. RELATED PARTY DISCLOSURES**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year ended 31st March 2023.

**17. POST BALANCE SHEET EVENTS**

There are no events since the balance sheet date which required disclosure in the Financial Statements.

**18. ULTIMATE CONTROLLING PARTY**

Throughout the period Mayfield Nurseries was controlled ultimately by its sole member Solent Mind by way of a 100% guarantee. The Board of Trustees elected by the members governs the affairs of the charity between Annual General Meetings.

At 31st March 2023 Mayfield Nurseries owed Solent Mind £7,015 (2022: Solent Mind owed Mayfield Nurseries £1,577).

**MAYFIELD NURSERIES**

England & Wales - Charity number 1128592

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# Accounts

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**REGISTERED COMPANY NUMBER: 6808517 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1128592**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31st March 2022**  
**for**  
**Mayfield Nurseries**

**Mayfield Nurseries**

**Contents of the Financial Statements  
for the Year Ended 31st March 2022**

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## Mayfield Nurseries

### Report of the Trustees for the Year Ended 31st March 2022

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The Trustees and Directors submit their report with the financial statements of the charitable company for the year ended 31st March 2022. The responsibilities for these financial statements are set out on page 7.

#### **CHARITY, TRUSTEES AND PROFESSIONAL ADVISORS**

##### **Registered Company number**

6808517 (England and Wales)

##### **Registered Charity number**

1128592

##### **Registered office**

15-16 The Avenue  
Southampton  
Hampshire  
SO17 1XF

##### **Trustees**

Fay Quayle	Appointed 26 <sup>th</sup> May 2021	Chair
Robin Goater		Treasurer
Deborah Carroll	Appointed 17 <sup>th</sup> May 2021	
Emma Mcnamara	Appointed 26 <sup>th</sup> May 2021	
Syeda Rahman	Appointed 17 <sup>th</sup> May 2021	
Sarah Greenhalgh	Appointed 1 <sup>st</sup> December 2021	
Ruth Poyner	Resigned 25 <sup>th</sup> April 2022	
Andrew Howells	Resigned 7 <sup>th</sup> March 2022	
Chris Martin	Resigned 25 <sup>th</sup> November 2021	

##### **Company Secretary**

Kevin Gardner	Resigned 31 <sup>st</sup> March 2022
Sally Arscott	Appointed 13 <sup>th</sup> June 2022

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Mayfield Nurseries, a subsidiary of Solent Mind (company no. 4004500; charity registration no. 1081116), is a charity and company limited by guarantee.

The company was created in February 2009 in order to take over the activities of Solent Mind in relation to Mayfield Nurseries and has the same charitable objects to those of Solent Mind with the exception of the Area of Benefit.

Solent Mind is the sole member of Mayfield Nurseries, and all appointments of Trustees are subject to prior consultation with and approval of Solent Mind.

The written constitution and governing document is the Memorandum and Articles of Association.

##### **Recruitment and appointment of Trustees / Directors**

When vacancies arise, new Trustees may be recruited through targeted advertising, in which applicants are asked to describe how their skills and experiences match the person specification and role description. Alternatively, individuals with the requisite skills, including those who may initially have applied to be Solent Mind Trustees, may be approached directly. Normally they are then interviewed by the Chair or their Deputy with the Chair and Chief Executive of Solent Mind in attendance. Where it is agreed to proceed, they are invited to attend a meeting of the Board of Trustees before being formally appointed as a Trustees and Directors. Trustees retire by thirds in rotation at an annual meeting and are eligible for reappointment for up to a maximum of three consecutive terms.

##### **REPORTING ON OUR PUBLIC BENEFIT**

The Trustees have considered how the charity complies with its Public Benefit requirements and are satisfied that the activities and achievements set out below fully demonstrate how Mayfield complies.

### **ADMINISTRATION INFORMATION**

The day-to-day management of the work of the organisation is delegated to the Head of Social Enterprise, Daniel Angus, with Solent Mind providing the full range of central support services, as well as Finance, Human Resources, IT and central administration.

Solent Mind's Chief Executive, Kevin Gardner, is the designated Company Secretary (resigned effective 31st March 2022) and Sally Arscott was appointed as his successor on 13 June 2022. In the interim period Rosalind Czarnowska was appointed as acting Chief Executive.

The following provided services to the charitable company during the period of the Report:-

Auditors: Sheen Stickland, 7 East Pallant, Chichester, West Sussex, PO19 1TR

Bankers: Unity Trust Bank, 4 Brindley Place, Birmingham, B1 2JB

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Trustee training and appraisal**

The organisation is managed through a Board of Trustees which meets 5 times a year, and Mayfield Trustees join Solent Mind Trustees on Solent Mind Subcommittees for Finance, Information, Risk & Compliance, People & Quality, and Business Development, which meet a further 4 or 5 times each per year. Normally, all meetings would be held in person, at Mayfield. However, during 2021-22, coronavirus and the associated Government restrictions have meant that all meetings have been conducted online, via MS Teams or Zoom.

The Trustees are able to join with Solent Mind trustees for training and have the opportunity to undertake other training and attend conferences. New Trustees receive an induction which includes financial and operational matters.

The Trustees are ultimately responsible for all the operational activities and developments of the organisation. They have a particular responsibility for setting the strategic direction and agreeing and monitoring the impact of policies and practice. The responsibilities of managers and staff for day-to-day operations are set out in Solent Mind's Delegated Authority Procedures.

#### **Affiliation to Mind, the national association for mental health**

Solent Mind is affiliated to Mind, the national mental health charity, as a Local Mind Association. Mind's Community Partnership Agreement (CPA) was signed by Solent Mind in March 2015. Over the course of 2020-21, discussions took place with Mind leading to the adoption by the Solent Mind Board of the new Mind federation Agreement, with effect from 31 March 2021. Mayfield itself is not separately affiliated but its charitable objects require Mayfield to work in association with Mind. In practice this is discharged through Solent Mind.

#### **Risk Assessment**

The Strategic Risk & Opportunity Register is reviewed quarterly, setting out how different risks are assessed in terms of probability and significance, what remedial action is in place, and what level of residual risk is accepted. The main risk for Mayfield in 2021-22 has been the meeting of income generation targets from plant sales during the coronavirus pandemic, with particular regard to the closure of the site during lockdown, coinciding with the spring and summer sales seasons.

### **OBJECTIVES AND ACTIVITIES**

The objects of Mayfield Nurseries as set out in our Memorandum of Association are:

“to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress, requiring advice or treatment principally in Southampton and also in Hampshire and bordering areas in association with Mind and in accordance with the aims and objects of Mind, and the relief of persons with impaired mental ability whether resulting in physical, mental or learning disabilities and persons suffering hardship or need as a direct or indirect result of such condition.”

### **The Basic Purpose of Mayfield**

To provide horticultural therapy and wellbeing services to people with mental health problems, through horticultural activity, peer supported wellbeing activities, engaging with customers, and through gaining qualifications and training.

To support this through generating income from our garden centre and café retail operations, all of the profits of which go towards our wellbeing, therapeutic and community activities.

### **Significant activities**

#### **Retail Operations & Charitable Income Generation**

Mayfield Nurseries is open 9.00am-4.00pm 7 days a week from April to October and 9.00am to 3.30 pm from November to March. It is open 51 weeks of the year for the sale of garden plants, gifts and sundries and Christmas trees and seasonal decorations in December. It has a small café serving hot and cold drinks, cakes and light lunches that is open 10.00 am to 3:30 pm 7 days a week. It is a working nursery with four glasshouses and polytunnels as well as a plant centre trading plant stock from other growers and suppliers and a large retail offering selling garden sundries, tools, ornaments, compost, seeds, fertilisers and weed treatments.

The nursery has a good horticultural reputation, receives excellent feedback about the quality of plants, has a solid and growing customer base and is well supported by the local community.

To support wider fundraising staff may give talks to local community groups including the Women's' Institute and the Rotarians and other potential fundraising partners. This spreads the word about our charity and grows our support base. We also work with Solent Mind's Business Development team to engage with corporate partners in fundraising and have hosted several popular voluntary experiences for teams from corporate partners.

#### **Mental Health, Wellbeing & Community Support Provision**

Mayfield offers a range of programmes to support people who are experiencing or at risk of mental health issues, including group-based wellbeing programmes, horticultural therapy, dementia support and support volunteering opportunities. People can refer themselves for support or may be referred by another agency such as a mental health or social work team. Before joining a programme, each person is given an individual assessment to identify their hopes and aims and agree what would be the best form of support for them. They are then enrolled as a service user and allocated a member of wellbeing staff as their key worker, who will support them throughout their time with us.

Many of our service users have serious and enduring mental health issues, our person-centred approach to support aims to help people not only better understand and manage their mental health but also encourage hope, respect, cultural understanding, and educational and social needs.

The Covid pandemic meant that many of our support opportunities including wellbeing and peer groups, dementia and carer support and horticultural therapy were not able to be offered face to face in 20-21, and service users were supported through Zoom and telephone. Over this year we have been able to fully reopen our face-to-face activities, with gradual managed returns through a hybrid face to face and remote offer for people who were particularly vulnerable or anxious. All services are now fully reopened on a face-to-face basis.

We recognise that a range of factors affect people's mental health and wellbeing, and that there is no 'one size fits all' approach to supporting people. The Covid pandemic highlighted social issues such as isolation and accessibility, and the emerging cost of living of crisis is likely to further impact these problems. We have been actively working on how we can widen engagement and reach out to more people who may be experiencing or at increased risk of issues with their mental health, but who may not enrol on one of our existing programmes of support. To tackle this issue and support early intervention, we are working on a range of new initiatives which this year have included the expansion of our community gardening project, Plants for People across social housing estates in Southampton; the development of a Men's Shed group, and the growth of our dementia project linked to wider activities such as the Southampton Dementia Festival and Carers in Southampton support.

**Report of the Trustees  
for the Year Ended 31st March 2022**

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The website [mayfieldnurseries.org.uk](http://mayfieldnurseries.org.uk) was relaunched, alongside [solentmind.org.uk](http://solentmind.org.uk) with a fresh new look and more up to date and relevant content. Mayfield also increased its social media activity and engagement throughout this period.

**Volunteers**

At any one-time Mayfield is using about 25 volunteers alongside 6 full time and 7 part time paid staff. Volunteers are an indispensable resource and can provide one to one support for our most vulnerable service users. In 2021/22 Mayfield volunteers provided approximately 4000 hours of service.

**ACHIEVEMENTS AND PERFORMAMNCE 2021/22**

Mayfield supported 264 people through our wellbeing, dementia and horticultural therapy programmes. A further 700 people engaged with gardening and wellbeing activities through our outreach Plants for People programme, which operates in communities across Southampton.

Service users at Mayfield enjoy companionship, purpose, hope and motivation on their own recovery journeys. The easing of Covid restrictions over the course of this year has allowed us to re-introduce many face to face aspects of our support and engagement, including groups and community gardening opportunities. When some restrictions were in place, such as at the beginning of the year, we were able to offer a blended approach with some face to face and some online groups and opportunities, offering people choice and allowing us to safely manage visitors to the site.

Service users over the year have shown a marked increase in self-confidence, self-esteem, coping skills, wellbeing skills and social skills, through their engagement with groups and support, including the valuable opportunities for peer-to-peer support. A number of service users have increased the number of hours per week they attend, a testament to how central Mayfield is in their lives and how much they get out of attending. Through the wellbeing programme, service users can choose to participate in groups and sessions that meet their particular needs or interests, ensuring that each person's recovery journey is recognized and the support is appropriate for their unique needs and aims.

Plants For People, our community outreach programme continued with its expanded engagement and outreach work in the year, working in communities across Southampton including Millbrook, Holyrood, Weston, Canberra Towers, Thornhill, Shirley and Sholing. Around 700 people took part in a rolling programme of activities and events across the year, getting involved in gardening and improving the outdoor spaces in their own neighbourhoods, whether they are already a keen grower or have never taken an interest in gardening before. These projects engage residents who may never have taken an interest in their community or area before, help them to realise goals and learn how horticulture can be achieved anywhere, including their own kitchen windowsills, making it accessible to everyone. Engagement at the new sites has been good and residents are showing a keen interest in this project and their immediate community.

Our Digital Skills Project, run jointly between Solent Mind and Mayfield Nurseries, launched this year and has already made a significant difference to the lives of people who had previously been digitally excluded. The project offers a beginners course, focused on enabling people to be able to use and take advantage of digital opportunities in their everyday lives such as online banking, shopping, booking appointments and streaming. People can bring their own devices and receive bespoke support to learn how to use them or can loan a device from the project. A weekly drop-in session also gives the chance for anyone to come and get bespoke advice and help with anything digital. Since its launch in autumn 2021 the project has already received excellent feedback and is in high demand, expanding its offer to deliver courses in community venues to meet demand.

The social enterprise element of Mayfield Nurseries has continued to grow over the year, most notably with the launch of our new café in December 2021, alongside the continued development of our garden centre to include a wider range of product lines. Offering cakes from local bakers alongside a range of hot and cold drinks, ice creams and sandwiches the café has already proved to be very popular with customers and the local community. Items can be enjoyed in our newly developed indoor and outdoor seating areas or can be taken away to enjoy at home or in Mayfield Park.

**PLANS FOR 2022/23 AND BEYOND**

Mayfield has ambitious plans for the coming months and years, to reach and support more people who are experiencing or a risk of an issue with their mental health. To achieve this, we will:

- Increase our community activity, in particular opportunities for those living in our immediate communities who are facing deprivation
- Continue to develop and deliver our wellbeing groups and activities
- Develop more support for people affected by the cost-of-living crisis
- Offer a wider range of opportunities for those looking for horticultural therapy and/or supported volunteering increase our work around sustainability and environmental causes.

To enable us to do this, we aim to secure and further develop our sales income. We will do this by:

- Continuing to build our garden centre and café offer, in turn increasing income
- Increasing our marketing and communications work to reach a wider range of people, increasing footfall and sales.
- Diversifying our sales approaches, including online sales
- Maximising use of the Mayfield site
- Continuing to develop our relationships with corporate partners and businesses

**FINANCIAL REVIEW**

**Review of the year**

Total Net Surplus for the year amounted to £8,038 compared to a surplus of £80,195 in 20/21 this represents 1.62% of Total Incoming Resources for the year, in 20/21 it was 19.36%.

Despite the continued impact of the Covid-19 pandemic during the year Mayfield Nurseries has posted a surplus for the year. Increases in trading income has driven the surplus for the year however we have also seen small increases in both contract and grant and donated income.

**Incoming Resources for the Year**

Gross income for the year totalled £495,681 up from £414,198 in 20/21.

Voluntary Income and Fundraising	£11,176	£6,766
Plant, Cafe Sales and Other Income	£220,846	£146,815
Horticultural Therapy and Training	£263,657	£260,617
Total	£495,679	£414,198

**Resources Expended**

Resources expended for the year totalled £487,643 an increase of £153,640 on 20/21. The increase relates to new horticultural therapy and training services being operated at the nursery.

**Capital Expenditure**

Capital expenditure of £43,885 was incurred during the year compared to £5,387 in 20/21. During the year we carried out a refurbishment of the café at the nursery.

**Funds**

Total funds as at 31st March 2022 stand at £161,522 all of which £139,103 relates to unrestricted funds and £22,419 relates to restricted funds.

## Mayfield Nurseries

### Report of the Trustees for the Year Ended 31st March 2022

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#### **Reserve Policy**

Mayfield Nurseries is keenly aware of the need to secure its viability beyond the immediate future. To enable the charity to provide reliable services or funding over the longer term, Mayfield Nurseries must be able to absorb setbacks and to take advantage of change and opportunity.

The charity provides for this by putting aside, when it can afford it, some of its current income as reserves against future uncertainties.

It is prudent to set aside reserves to cover future potential liabilities, but also to have funds available to take advantage of any opportunities that may come the way of the charity.

Mayfield Nurseries reserves include unrestricted and restricted funds. Unrestricted funds held by Mayfield Nurseries total £139,103 of which £50,368 relates to fixed assets held in a general fixed asset reserve and £50,441 is held in a general reserve to support charity developments and to manage uncertainties and potential liabilities. A further £38,295 is held in a capital improvement reserve which is used to carry out improvements to the site at Mayfield Nurseries.

Restricted funds held by Mayfield Nurseries total £22,419 this relates to net restricted income received in relation to our service provision.

Mayfield Nurseries Board of Trustees has considered the adequacy of its reserves held on 31st March 2022, in line with its policy to do so on an annual basis following detailed scrutiny and recommendations by its Audit, Finance and Remuneration Committee, which itself is guided by the Charity Commission guidance on charity reserves.

The charity needs reserves to enable it to continue as a going concern. The Board of Trustees consider the reserves held on the balance sheet to be at an adequate level to meet their responsibilities and commitments, protect and advance its current activities and to enable it to progress its long term aims and objectives which are outlined in the Organisational Plan.

#### **COVID-19**

Mayfield Nurseries acknowledges the difficult environment which it has been operating in due to the COVID-19 pandemic.

Financial performance for the year ending 31st March 2022 has been good despite the fact that the nursery services were still effected by the pandemic. The nursery's ability to attract grant and contract income to develop and expand its services, improved plant sales and close monitoring of expenditure has helped the nursery improve its financial performance in 21/22.

#### **Investment Policy**

Solent Mind's Finance, Information, Risk and Compliance Sub-Committee, on behalf of the Mayfield Nurseries Board, does not consider it prudent at this stage to invest income for the longer term. Its policy for investment is therefore to retain funds as cash and place them on bank deposit at the best rate obtainable.

#### **INFORMATION PROVIDED TO AUDITORS**

All of the current Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant information, (as defined by section 418 of the Companies Act 2006), needed by the charitable company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Directors are not aware of any relevant audit information of which the auditors are unaware.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

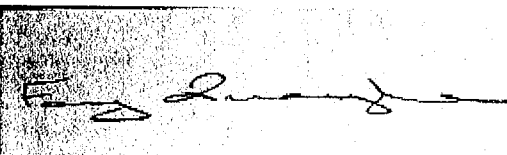
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Sheen Stickland, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 5<sup>th</sup> October 2022 and signed on its behalf by:



.....  
Fay Quayle - Trustee

## **Report of the Independent Auditors to the Members of Mayfield Nurseries**

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### **Opinion**

We have audited the financial statements of Mayfield Nurseries (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Our responsibilities for the audit of the financial statements**

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

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

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

- Auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Discuss matters around non-compliance with laws and regulations and how fraud may occur including assessment of how and where the financial statements may be susceptible to fraud.
- Auditing the risk of management override of controls including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

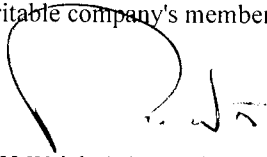
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Mayfield Nurseries**

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**Use of our report**

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



P E H Wright FCA DChA  
for and on behalf of Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

Date: 5<sup>th</sup> October 2022

## Mayfield Nurseries

### Statement of Financial Activities for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	11,176	-	11,176	6,766
<b>Charitable activities</b>	4				
Therapy & Training		169,048	94,611	263,659	260,617
Other trading activities	3	<u>220,846</u>	<u>-</u>	<u>220,846</u>	<u>146,815</u>
<b>Total</b>		401,070	94,611	495,681	414,198
<b>EXPENDITURE ON</b>					
Raising funds	5	141,837	-	141,837	223,253
<b>Charitable activities</b>					
Therapy & Training		273,614	72,192	345,806	110,750
<b>Total</b>		<u>415,451</u>	<u>72,192</u>	<u>487,643</u>	<u>334,003</u>
<b>NET INCOME/(EXPENDITURE)</b>		(14,381)	22,419	8,038	80,195
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		153,484	-	153,484	73,289
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>139,103</u>	<u>22,419</u>	<u>161,522</u>	<u>153,484</u>

The notes form part of these financial statements

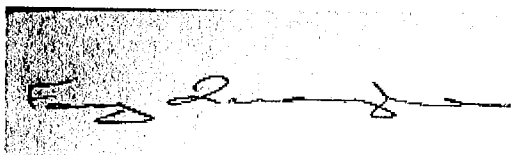
Mayfield Nurseries

Balance Sheet  
31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	50,368	-	50,368	14,205
<b>CURRENT ASSETS</b>					
Stocks	12	76,999	-	76,999	49,646
Debtors	13	60,565	-	60,565	8,072
Cash at bank		<u>91,509</u>	<u>22,419</u>	<u>113,928</u>	<u>241,755</u>
		229,073	22,419	251,492	299,473
<b>CREDITORS</b>					
Amounts falling due within one year	14	(140,338)	-	(140,338)	(160,194)
<b>NET CURRENT ASSETS</b>					
		<u>88,735</u>	<u>22,419</u>	<u>111,154</u>	<u>139,279</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>139,103</u>	<u>22,419</u>	<u>161,521</u>	<u>153,484</u>
<b>NET ASSETS</b>					
		<u>139,103</u>	<u>22,419</u>	<u>161,522</u>	<u>153,484</u>
<b>FUNDS</b>					
Unrestricted funds	15			139,103	153,484
Restricted funds				<u>22,419</u>	-
<b>TOTAL FUNDS</b>					
				<u>161,522</u>	<u>153,484</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5<sup>th</sup> October 2022 and were signed on its behalf by:



.....  
Fay Quayle - Trustee



.....  
Robin Goater - Trustee

The notes form part of these financial statements

Mayfield Nurseries

**Cash Flow Statement**  
**for the Year Ended 31st March 2022**

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	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(83,943)</u>	<u>158,316</u>
Net cash (used in)/provided by operating activities		<u>(83,943)</u>	<u>158,316</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(43,885)</u>	<u>(5,387)</u>
Net cash used in investing activities		<u>(42,335)</u>	<u>(5,387)</u>
		—————	—————
<b>Change in cash and cash equivalents in the reporting period</b>		(127,828)	152,929
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>241,755</u>	<u>88,826</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>113,927</u></u>	<u><u>241,755</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31st March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	8,038	80,195
<b>Adjustments for:</b>		
Depreciation charges	6,172	4,824
(Gain)/loss on disposal	1,551	-
Increase in stocks	(27,353)	(20,451)
(Increase)/decrease in debtors	(52,494)	6,974
(Decrease)/increase in creditors	<u>(19,856)</u>	<u>86,774</u>
<b>Net cash (used in)/provided by operations</b>	<u>(83,943)</u>	<u>158,316</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank	<u>241,755</u>	<u>(127,828)</u>	<u>113,927</u>
	<u>241,755</u>	<u>(127,828)</u>	<u>113,927</u>
<b>Total</b>	<u>241,755</u>	<u>(127,828)</u>	<u>113,927</u>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

IT Equipment	-33.33% on cost
Motor vehicles	-25% on reducing balance
Fixtures and Fittings	-20% on cost
Building Adaptations	-6.67% to 10% on cost

Capital items purchased with a value below £1000 and IT Equipment below £350 are not capitalised.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES - continued

**Pension Scheme**

Solent Mind operates a defined contribution pension scheme on behalf of Mayfield Nurseries for their employees. The assets of the scheme are held separately from those of Mayfield Nurseries in a fund independently administered by the Pensions Trust. Contributions payable to the funds are charged against income in the period in which they fall. Contributions during the year amounted to £7,520 (2021: £4,916) and £1,670 (2021: £1,278) was outstanding at the balance sheet date.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	9,661	6,766
Fundraising income	<u>1,515</u>	<u>-</u>
	<u>11,176</u>	<u>6,766</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Plant and Cafe Sales	219,006	145,345
Lease/room hire	<u>1,840</u>	<u>1,470</u>
	<u>220,846</u>	<u>146,815</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Grants	Therapy & Training	<u>263,659</u>	<u>260,617</u>

		Year ended 31.3.21	Year ended 31.3.21
		£	£
Southampton City Council	Contract	21,852	-
NHS Southampton CCG	Contract	9,928	7,500
Community Fund	Grant	88,279	62,374
Comic Relief	Grant	-	2,869
Rathbone Trust	Grant	6,334	15,650
Southampton City Council	Contract	56,119	38,234
MIND	Contract	2,947	4,424
Southern Health NHS Trust	Contract	50,000	129,166
Portsmouth University	Contract	160	400
Mind	Grant	151	-
Other	Other	<u>27,890</u>	<u>-</u>
		<u>263,659</u>	<u>260,617</u>

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs	<u>433</u>	<u>33</u>

Other trading activities

	2022	2021
	£	£
Staff costs	54,520	106,537
Support costs	7,063	723
Other Direct Costs	<u>79,821</u>	<u>115,960</u>
	<u>141,404</u>	<u>223,220</u>

Aggregate amounts	<u>141,837</u>	<u>223,253</u>
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6. ANALYSIS OF CHARITABLE ACTIVITIES COSTS

	2022	2021
	£	£
Staff costs	215,524	96,777
Support costs	33,595	12,689
Other Direct Costs	<u>96,687</u>	<u>1,284</u>
	<u>345,806</u>	<u>110,750</u>

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	Management	Finance	Information technology
	£	£	£
Raised funds	70	164	41
Trading activities	1,137	2,675	669
Therapy and training	<u>5,408</u>	<u>12,725</u>	<u>3,181</u>
	<u>6,615</u>	<u>15,564</u>	<u>3,891</u>

	Human resources	Governance costs	Totals
	£	£	£
Raised funds	61	97	433
Trading activities	1,003	1,579	7,063
Therapy and training	<u>4,772</u>	<u>7,509</u>	<u>33,595</u>
	<u>5,836</u>	<u>9,185</u>	<u>41,091</u>

**8. NET INCOME/(EXPENDITURE)**

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

	2022	2021
	£	£
Auditors' remuneration	2,739	3,523
Depreciation - owned assets	<u>6,172</u>	<u>4,824</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021. Trustee Indemnity Insurance cover of £1 million is provided at a cost of £40 per annum.

**10. STAFF COSTS**

**Staff costs**

	2022	2021
	£	£
Wages and salaries	232,233	175,905
Social security costs	17,836	14,510
Other pension costs	<u>7,520</u>	<u>4,916</u>
	<u>257,589</u>	<u>195,330</u>

The average number of employees during the year was 11.13 (2021: 6.89) on a full-time equivalent basis.

There were no employees whose benefits exceeded £60,000 during the year.

The total employee benefits of key management personnel for the year was £35,226

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

**11. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1st April 2021	50,667	9,970	60,637
Additions	43,885	-	43,885
Disposals	<u>(1,577)</u>	<u>-</u>	<u>(1,577)</u>
At 31st March 2022	<u>92,975</u>	<u>9,970</u>	<u>102,945</u>
<b>DEPRECIATION</b>			
At 1st April 2021	39,879	6,553	46,432
Charge for year	5,318	854	6,172
Eliminated on disposal	<u>(27)</u>	<u>-</u>	<u>(27)</u>
At 31st March 2022	<u>45,170</u>	<u>7,407</u>	<u>52,577</u>
<b>NET BOOK VALUE</b>			
At 31st March 2022	<u>47,805</u>	<u>2,563</u>	<u>50,368</u>
At 31st March 2021	<u>10,788</u>	<u>3,417</u>	<u>14,205</u>

**12. STOCKS**

	2022 £	2021 £
Stocks	<u>76,999</u>	<u>49,646</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Contracts & Grant Fees	50,000	3,381
Other debtors	6,981	677
VAT	88	898
Accrued income	355	168
Prepayments	1,564	2,948
Amounts owed to group undertaking	<u>1,577</u>	<u>-</u>
	<u>60,565</u>	<u>8,072</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	16,973	19,961
Amounts owed to group undertakings	-	4,023
Social security and other taxes	4,693	3,802
Pension Fund	1,670	1,278
Accruals and deferred income	<u>117,002</u>	<u>131,130</u>
	<u>140,338</u>	<u>160,194</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	53,779	(14,381)	11,043	50,441
Capital Improvement Reserve	85,500	-	(47,205)	38,295
General Fixed Asset Reserve	<u>14,205</u>	<u>-</u>	<u>36,162</u>	<u>50,367</u>
	153,484	(14,381)	-	139,103
<b>Restricted funds</b>				
Restricted Operating fund	<u>-</u>	<u>22,419</u>	<u>-</u>	<u>22,419</u>
<b>TOTAL FUNDS</b>	<u>153,484</u>	<u>8,038</u>	<u>-</u>	<u>161,522</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	401,070	(415,451)	(14,381)
<b>Restricted funds</b>			
Restricted Operating fund	<u>94,611</u>	<u>(72,192)</u>	<u>22,419</u>
<b>TOTAL FUNDS</b>	<u>495,681</u>	<u>(487,643)</u>	<u>8,038</u>

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	73,289	80,195	(99,705)	53,779
Capital Improvement Reserve	-	-	85,500	85,500
General Fixed Asset Reserve	-	-	<u>14,205</u>	<u>14,205</u>
	<u>73,289</u>	<u>80,195</u>	-	<u>153,484</u>
<b>TOTAL FUNDS</b>	<u><u>73,289</u></u>	<u><u>80,195</u></u>	<u><u>-</u></u>	<u><u>153,484</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	414,198	(334,003)	80,195
	<u>414,198</u>	<u>(334,003)</u>	<u>80,195</u>
<b>TOTAL FUNDS</b>	<u><u>414,198</u></u>	<u><u>(334,003)</u></u>	<u><u>80,195</u></u>

**16. ULTIMATE CONTROLLING PARTY**

Throughout the period Mayfield Nurseries was controlled ultimately by its sole member Solent Mind by way of a 100% guarantee. The Board of Trustees elected by the members governs the affairs of the charity between Annual General Meetings.

At 31st March 2022 Solent Mind owed Mayfield Nurseries £1,577 (2021: Mayfield Nurseries owed Solent Mind £4,023).

**17. RELATED PARTY TRANSACTIONS**

The company has taken advantage of the exception contained by FRS 102 to subsidiary undertakings, 100% of whose voting rights are controlled within the group, not to disclose the transactions within the group.

**18. POST BALANCE SHEET EVENTS**

There are no events since the balance sheet date which required disclosure in the Financial Statements.

**MAYFIELD NURSERIES**

England & Wales - Charity number 1128592

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# Accounts

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Charity Registered No. 1128592

Registered with Limited Liability in England and Wales No. 6808517

**MAYFIELD NURSERIES: A SUBSIDIARY OF  
SOLENT MIND, AND  
A CHARITABLE COMPANY  
LIMITED BY GUARANTEE**

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2021**

**MAYFIELD NURSERIES  
A CHARITABLE COMPANY  
LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2021**

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## DIRECTORS AND TRUSTEES REPORT For The Year To 31<sup>st</sup> March 2021

The Trustees and Directors submit their report with the financial statements of the charitable company for the period ended 31<sup>st</sup> March 2021. The responsibilities for these financial statements are set out on page 8.

### 1. Charity, trustees and professional advisors

Mayfield Nurseries:

Company number: 6808517

Charity Registered number: 1128592

Registered Office:

15-16 The Avenue, Southampton SO17 1XF

E mail: [info@solentmind.org.uk](mailto:info@solentmind.org.uk)

The following were Directors of the Company and Trustees of the Charity during the year ended 31<sup>st</sup> March 2021-

	<b>Appointed</b>	<b>Position</b>
Robin Goater	17/01/2019	Treasurer, Interim Chair from 18/01/21
Sharon Hill	21/03/2018 resigned 30/06/20	
Chris Martin	21/03/2018	
Adrian Shippey	24/07/19 resigned 15/12/20	Chair
Andrew Howells	18/09/19	
Ruth Poyner	18/09/19	
Deborah Carroll	17/05/21	
Fay Quayle	26/05/21	Chair from 26/05/21
Emma Mcnamara	26/05/21	
Syeda Rahman	17/05/21	

### 2. Structure, Governance and Management

Mayfield Nurseries, a subsidiary of Solent Mind (company no. 4004500; charity registration no. 1081116), is a charity and company limited by guarantee.

The company was created in February 2009 in order to take over the activities of Solent Mind in relation to Mayfield Nurseries, and has the same charitable objects to those of Solent Mind with the exception of the Area of Benefit.

Solent Mind is the sole member of Mayfield Nurseries, and all appointments of Trustees are subject to prior consultation with and approval of Solent Mind.

The written constitution and governing document is the Memorandum and Articles of Association.

## **DIRECTORS AND TRUSTEES REPORT**

### **For The Year To 31<sup>st</sup> March 2021**

#### **Recruitment and appointment of Trustees / Directors**

When vacancies arise, new trustees may be recruited through targeted advertising, in which applicants are asked to describe how their skills and experiences match the person specification and role description. Alternatively, individuals with the requisite skills, including those who may initially have applied to be Solent Mind trustees, may be approached direct. Normally they are then interviewed by the Chair or their deputy with the Chair and Chief Executive of Solent Mind in attendance. Where it is agreed to proceed, they are invited to attend a meeting of the Board of Trustees before being formally appointed as trustees and directors. Trustees retire by thirds in rotation at an annual meeting, and are eligible for reappointment for up to a maximum of three consecutive terms.

### **3. Reporting on our Public Benefit**

The Trustees have considered how the charity complies with its Public Benefit requirements and is satisfied that the activities and achievements set out below fully demonstrate how Mayfield complies.

### **4. Administration Information**

The day to day management of the work of the organisation is delegated to the Head of Social Enterprise, Daniel Angus with Solent Mind providing the full range of central support services, as well as Finance, Human Resources, IT and central administration.

Solent Mind's Chief Executive, Kevin Gardner, is the designated Company Secretary.

The following provided services to the charitable company during the period of the Report:-

Auditors: Sheen Stickland, 7 East Pallant, Chichester, West Sussex, PO19 1TR

Bankers: Unity Trust Bank, 4 Brindley Place, Birmingham, B1 2JB

### **5. Structure, Governance and Management**

#### **Trustee / Director training and appraisal**

The organisation is managed through a Board of Trustees which meets 4 times a year, and Mayfield Trustees join Solent Mind Trustees on Solent Mind Subcommittees for Finance, Information, Risk & Compliance, People & Quality, and Business Development, which meet a further 4 or 5 times each per year. Normally, all meetings would be held in person, at Mayfield. However, during 2020-21, coronavirus and the associated Government restrictions have meant that all meetings have been conducted online, via MS Teams or Zoom.

The Trustees / Directors are able to join with Solent Mind trustees for training and have the opportunity to undertake other training and attend conferences. New trustees receive an induction which includes financial and operational matters

The Trustees / Directors are ultimately responsible for all the operational activities and developments of the organisation. They have a particular responsibility for setting the strategic direction and agreeing and monitoring the impact of policies and practice. The responsibilities of managers and staff for day to day operations are set out in Solent Mind's Delegated Authority Procedures.

## DIRECTORS AND TRUSTEES REPORT 31<sup>st</sup> March 2021

### Affiliation to Mind, the national association for mental health

Solent Mind is affiliated to Mind, the national mental health charity, as a Local Mind Association. Mind's Community Partnership Agreement (CPA) was signed by Solent Mind in March 2015. Over the course of 2020-21, discussions have taken place with Mind leading to the adoption by the Solent Mind Board of the new Mind federation Agreement, with effect from 31 March 2021. Mayfield itself is not separately affiliated but its charitable objects require Mayfield to work in association with Mind. In practice this is discharged through Solent Mind.

### Risk Assessment

Mayfield, through Solent Mind, reviewed its Strategic Risk and Opportunity Strategy during 2020/21. The Strategic Risk & Opportunity Register is reviewed quarterly, setting out how different risks are assessed in terms of probability and significance, what remedial action is in place, and what level of residual risk is accepted. The main risk for Mayfield in 2020-21 has been the meeting of income generation targets from plant sales during the coronavirus pandemic, with particular regard to the closure of the site during lockdown, coinciding with the spring sales season.

## 6. Objectives and Activities

The objects of Mayfield Nurseries as set out in our Memorandum of Association are:

“to promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress, requiring advice or treatment principally in Southampton and also in Hampshire and bordering areas in association with Mind and in accordance with the aims and objects of Mind, and the relief of persons with impaired mental ability whether resulting in physical, mental or learning disabilities and persons suffering hardship or need as a direct or indirect result of such condition.”

### The Basic Purpose of Mayfield

To provide horticultural therapy and wellbeing services to people with mental health problems, through horticultural activity, peer supported wellbeing activities, engaging with customers, and through gaining qualifications and training.

### Significant activities

Mayfield Nurseries is open 9.00am-4.00pm 7 days a week from April to October and 9.00am to 3.30 pm from November to March. It is open 51 weeks of the year for the sale of garden plants, gifts and sundries and Christmas trees and seasonal decorations in December. It is a working nursery with four glasshouses and polytunnels as well as a garden centre trading plant stock from other growers and suppliers.

Many of our clients have serious and enduring mental health issues. The nursery has a good horticultural reputation, receives excellent feedback about the quality of plants, has a solid and growing customer base and is well supported by the local community.

Mayfield's primary function is to improve people's mental health and wellbeing. We therefore focus on encouraging hope, respect, cultural understanding, and educational and social needs.

Mayfield's Head of Social Enterprise, with the help of members and other staff, may give talks to a wide range of local community groups including the Women's Institute and the Rotarians and other potential fundraising partners. This spreads the word about our charity and grows our support base. We also work with Solent Mind's Business Development team to engage with corporate partners in fundraising and voluntary experience for employees of other companies.

During the COVID-19 pandemic lockdown periods, Mayfield Nurseries was able to remain open for trading (other than April and May 2020). The wellbeing and horticultural activities were closed to visitors to the site for the remainder of the period. Participants were well supported through the use of Zoom and telephone support, a practice which will continue following the reopening of face to face services.

Mayfield implemented a number of initiatives during the year, including the launch of the wellbeing programme, the expansion of community gardening and subsequent expansion of staffing resource. Mayfield worked closely with parent charity Solent Mind to form a robust response to helping the community and continuing to support people with mental health issues during the pandemic, including contributing to the running of a telephone support line service.

Mayfieldnurseries.org.uk was relaunched, alongside solentmind.org.uk with a fresh new look and more up to date and relevant content. Mayfield also increased social media activity and engagement throughout this period.

### Volunteers

At any one time Mayfield is using about 25 volunteers alongside 5 full time and 6 part time paid staff.

Volunteers are an indispensable resource and can provide one to one support for our most vulnerable service users. In 2020/21 Mayfield volunteers provided approximately 840 hours of service – a much reduced number due to COVID-19 restrictions.

## **DIRECTORS AND TRUSTEES REPORT** **31<sup>st</sup> March 2021**

### **7. Achievements and Performance 2020/21**

Achievements 2020/21 - Mayfield supported 245 people through a range of horticultural therapy, training, community outreach and dementia support.

Raising funds in 2020/21 were:

• Plant sales	£145,345	£120,054 (19/20)
• Café sales	£0	£4,592 (19/20)
• Donations	£6,766	£12,904 (19/20)
• Fundraising	£0	£4,911 (19/20)
• Grants	£260,617	£124,522 (19/20)

Service users at Mayfield enjoy companionship, purpose, hope and motivation on their own recovery journeys. Whilst some of the social aspects of attendance at Mayfield have been curtailed during this past year, Zoom groups have proved popular and participants have adapted well to online versions of horticultural therapy.

Service users over the year 2020/21 have shown a marked increase in self-confidence, self-esteem, coping skills, wellbeing skills and social skills, gained primarily through Zoom interactions with each other and with the Wellbeing team. A number of service users have increased the number of hours per week they attend, a testament to how central Mayfield is in their lives and how much they get out of attending, whether in person or by remote methods.

Plants For People, our community outreach programme has expanded in the year, continuing to work on sites within social housing areas including Millbrook, Holyrood, Weston and Canberra Towers and expanding their reach in to Thornhill, Shirley and Sholing. These projects engage residents who may never have taken an interest in their community or area before, help them to realise goals and learn how horticulture can be achieved in the most unlikely of spaces, including their own kitchen windowsills. Engagement at the new sites has been good and residents are showing a keen interest in this project and their immediate community.

The social enterprise element of Mayfield Nurseries – plant sales – has continued to rely on a trading model, introducing many new products both in plants and the expansion of the shop which now offers tools, garden ornaments, an expanded range of pots and an expanded range of gardening sundries. This model has led to a marked increase in sales revenue and footfall.

### **8. Plans for 2021/22 and beyond**

2020-2021 has seen the implementation of the restructure and recovery plan approved by the Board in 2019. Mayfield will continue to build upon the successes of these actions, broadening our appeal to a more diverse range of service users, expanding our sales income, refurbishment and promotion of a new café for customers, which will offer vocational opportunities for service users and volunteers and continuing to expand our offer of relevant services which will help fulfil the vision of the Solent Mind plan for 2020-2023 – the four pillars and resulting local delivery plan.

We have recently learnt of approved funding to run a new programme, under the wellbeing banner, to offer digital skills training to people who are disenfranchised from the digital world by reason of mental health issues. The Forget-Me-Nots group will be relaunched with a new focus on well facilitated activities and dementia specific actions to enable us to be ever more relevant to those who use our services. New appointees to the Board of Trustees, including a new Chair, will bring ever more diverse skills and expertise in overseeing the activities and robustness of Mayfield's business plans.

**DIRECTORS AND TRUSTEES REPORT**  
**31<sup>st</sup> March 2021**

**9. Financial review**

**Basis of accounting**

The annual financial statements of Mayfield Nurseries are attached to this report. The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Review of the year**

Total Net Surplus for the year amounted to £80,195 compared to a deficit of (£22,908) in 19/20 this represents 19.36% of Total Incoming Resources for the year, in 19/20 it was (8.48%).

Despite the impact of the Covid-19 pandemic Mayfield Nurseries has posted strong a financial performance for the year. Increases in both contract and grant income together with increases in trading income has driven the surplus for the year. However there has been a reduction in both donated and fundraised income.

**Incoming Resources for the Year**

Gross income for the year totalled £414,198 up from £144,050 in 19/20.

Voluntary Income and Fundraising	£6,766	£17,815
Plant, Cafe Sales and Other Income	£146,815	£127,811
Horticultural Therapy and Training	£260,617	£124,522
<b>Total</b>	<b>£414,198</b>	<b>£270,148</b>

During 20/21 income increased by £270,148 this was due to funding the nursery received from Southern Health NHS Trust and the Community Fund to provide new services together with an increase in trading income.

**Resources Expended**

Resources expended for the year totalled £334,002 an increase of £40,946 on 19/20.

**Capital Expenditure**

Capital expenditure of £5,387 was incurred during the year compared to £1,270 in 19/20.

**Funds**

Total funds as at 31st March 2021 stand at £153,485 all of which relates to unrestricted funds.

**Reserve Policy**

Mayfield Nurseries is keenly aware of the need to secure its viability beyond the immediate future. To enable the charity to provide reliable services or funding over the longer term, Mayfield Nurseries must be able to absorb setbacks and to take advantage of change and opportunity.

The charity provides for this by putting aside, when it can afford it, some of its current income as reserves against future uncertainties.

It is prudent to set aside reserves to cover future potential liabilities, but also to have funds available to take advantage of any opportunities that may come the way of the charity.

## **DIRECTORS AND TRUSTEES REPORT** **31<sup>st</sup> March 2021**

Mayfield Nurseries Board of Trustees has considered the adequacy of its reserves held on 31st March 2021, in line with its policy to do so on an annual basis following detailed scrutiny and recommendations by its Audit, Finance and Remuneration Committee, which itself is guided by the Charity Commission guidance on charity reserves.

The charity needs reserves to enable it to continue as a going concern. The Board of Trustees consider the reserves held on the balance sheet to be at an adequate level to meet their responsibilities and commitments, protect and advance its current activities and to enable it to progress its long term aims and objectives which are outlined in the Organisational Plan.

### **COVID-19**

Mayfield Nurseries acknowledges the difficult environment which it is currently operating in due to the COVID-19 pandemic.

Financial performance for the year ending 31<sup>st</sup> March 2021 has been strong despite the fact that the nursery was closed at various times during the year due the pandemic. The nursery's ability to attract grant and contract income to develop and expand its services, improved plant sales especially at the end of the year and close monitoring of expenditure has helped the nursery improve its financial performance in 20/21..

Mayfield Nurseries has sufficient reserves to cover uncertainties arising from COVID 19 in the short term and it will keep this situation under review in the light of any extension of the current restrictions, and/or any future changes to Government guidance.

### **Investment Policy**

Solent Mind's Finance, Information, Risk and Compliance Sub-Committee, on behalf of the Mayfield Nurseries Board, does not consider it prudent at this stage to invest income for the longer term. Its policy for investment is therefore to retain funds as cash and place them on bank deposit at the best rate obtainable.

## **10. Information provided to Auditors**

All of the current Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant information, (as defined by section 418 of the Companies Act 2006), needed by the charitable company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The Directors are not aware of any relevant audit information of which the auditors are unaware.

## **11. Statement of trustees responsibilities**

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

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

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

**DIRECTORS AND TRUSTEES REPORT**  
**31<sup>st</sup> March 2021**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other Irregularities.

In so far as the trustees are aware:

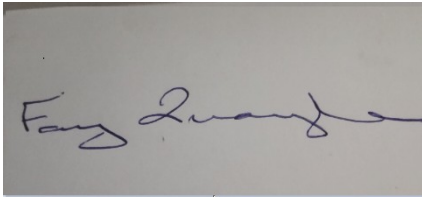
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Sheen Stickland, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 27<sup>th</sup> September 2021 and signed on its behalf by:

Fay Quayle



.....

Trustee and Chair of the Mayfield Nurseries Board

### Opinion

We have audited the financial statements of Mayfield Nurseries (the 'charitable company') for the year ended 31<sup>st</sup> March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

The 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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

### **Matters on which we are required to report by exception**

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

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Our responsibilities for the audit of the financial statements**

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

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

- Enquiry of management, those charged with governance and entity’s solicitors around actual and potential litigation and claims.
- Reviewing minutes of meetings of charged with governance.
- Auditing the risk of management override of controls, including through testing of journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

**Use of our report**

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

P E H Wright FCA DChA (Senior Statutory Auditor)

for and on behalf of Sheen Stickland

Chartered Accountants

Statutory Auditors

7 East Pallant

Chichester

West Sussex

PO19 1TR

Date: .....

**MAYFIELD NURSERIES**  
**Statement of Financial Activities**  
**For The Year Ended 31st March 2021**

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and Legacies	<a href="#">2</a>	6,766	-	<b>6,766</b>	17,815
<b>Charitable activities</b>					
Therapy and Training	4	260,617	-	<b>260,617</b>	124,522
<b>Other trading activities</b>					
Plant and Cafe Sales	3	145,345	-	<b>145,345</b>	124,646
Other Income		1,470	-	<b>1,470</b>	3,165
<b>Total</b>		<b>414,198</b>	<b>-</b>	<b>414,198</b>	<b>270,148</b>
<b>EXPENDITURE ON</b>					
Raised funds	5	33	-	<b>33</b>	10,783
Trading Activities	6	223,220	-	<b>223,220</b>	131,522
<b>Charitable activities</b>					
Therapy and Training	7	110,750	-	<b>110,750</b>	150,751
<b>Total</b>		<b>334,003</b>	<b>-</b>	<b>334,003</b>	<b>293,056</b>
<b>NET INCOME</b>		<b>80,195</b>	<b>-</b>	<b>80,195</b>	<b>(22,908)</b>
<b>Net movement in funds</b>		<b>80,195</b>	<b>-</b>	<b>80,195</b>	<b>(22,908)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>73,289</b>	<b>-</b>	<b>73,289</b>	<b>96,197</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>153,484</b>	<b>-</b>	<b>153,484</b>	<b>73,289</b>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.




**MAYFIELD NURSERIES****Balance Sheet****At 31st March 2021**

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	12	<b>14,205</b>	13,642
<b>CURRENT ASSETS</b>			
Stock	<a href="#">13</a>	<b>49,646</b>	29,195
Debtors	<a href="#">14</a>	<b>8,072</b>	15,046
Cash at bank		<b>241,755</b>	88,826
		<b>299,473</b>	133,067
<b>CREDITORS</b>			
Amounts falling due within one year	<a href="#">15</a>	<b>160,194</b>	73,420
<b>NET CURRENT ASSETS</b>		<b>139,279</b>	<b>59,647</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>153,484</b>	<b>73,289</b>
<b>CREDITORS</b>			
Amounts falling due after more than one year		-	-
<b>NET ASSETS</b>		<b>153,484</b>	<b>73,289</b>
<b>FUNDS</b>			
Unrestricted funds	<a href="#">16</a>	<b>153,484</b>	73,289
<b>TOTAL FUNDS</b>		<b>153,484</b>	<b>73,289</b>

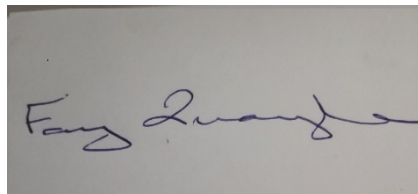
These financial statements have been prepared in accordance with the provisions applicable to charitable companies, subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees on 27<sup>th</sup> September 2021

And were signed on its behalf by:



.....  
R Goater - Trustee



.....  
Faye Quayle - Trustee

**MAYFIELD NURSERIES****Cash Flow Statement****For The Year Ended 31st March 2021**

	Note	2021 £	2020 £
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**Cash flows from operating activities:**

22

Cash generated from operations	<b>158,316</b>	(1,740)
<hr/>		
<b>Net cash provided by (used in) operating activities</b>	<b>158,316</b>	(1,740)
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	<b>(5,387)</b>	(1,270)
Sale of tangible fixed assets	-	-
Interest received	-	-
<hr/>		
<b>Net cash provided by (used in) investing activities</b>	<b>(5,387)</b>	(1,270)
<b>Cash flows from financing activities:</b>		
Expenditure attributable to endowment	-	-
<hr/>		
<b>Net cash provided by (used in) financing activities</b>	-	-
<b>Change in cash and cash equivalents in the reporting period</b>	<b>152,929</b>	(3,010)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>88,826</b>	91,836
<hr/>		
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>241,755</b>	<b>88,826</b>
<hr/> <hr/>		



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

IT Equipment	-	33.33% on cost
Motor vehicles	-	25% on reducing balance
Fixtures and Fittings	-	20% on cost
Building Adaptations	-	6.67% to 10% on cost

Capital items purchased with a value below £1000 and IT Equipment below £350 are not capitalised.

### **Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' section 33, not to disclose related party transactions with wholly owned subsidiaries within the group.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### **Stock**

The closing stock represents plant and cafe stock held at the Mayfield Nurseries. Its value is deemed to be net selling price less mark up.

## **MAYFIELD NURSERIES**

### **Notes to the Financial Statements for the Year Ended 31st March 2021**

#### **Pension Scheme**

Solent Mind operates a defined contribution pension scheme on behalf of Mayfield Nurseries for their employees. The assets of the scheme are held separately from those of Mayfield Nurseries in a fund independently administered by the Pensions Trust. Contributions payable to the funds are charged against income in the period in which they fall.



**MAYFIELD NURSERIES**  
**Notes to the Financial Statements**  
**for the Year Ended 31st March 2021**

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	2020
	<b>£</b>	£
Donations	<b>6,766</b>	<b>12,904</b>
Fundraising Income	-	<b>4,911</b>
	<b>6,766</b>	17,815

**3. OTHER TRADING ACTIVITIES**

	<b>2021</b>	2020
	<b>£</b>	£
Plant and Cafe Sales	<b>145,345</b>	<b>124,646</b>
Lease/room hire income	<b>1,470</b>	<b>825</b>
Plant hire	-	<b>2,340</b>
	<b>146,815</b>	127,811

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Contracts & Grants	Other Income	<b>2021</b>	2020
	£	£	<b>Total</b>	Total
			<b>£</b>	£
Therapy & Training	260,617	-	<b>260,617</b>	124,522
	260,617	-	<b>260,617</b>	124,522

(refer to note 4a)

**4a. Contract & Grant income**

		<b>2021</b>	2020
		<b>£</b>	£
Southern NHS Foundation Trust	Contract	-	<b>1,474</b>
Personal Budgets	Contract	-	<b>20,954</b>
NHS Southampton CCG	Contract	<b>7,500</b>	<b>10,000</b>
Community Fund	Grant	<b>62,374</b>	<b>7907</b>
Comic Relief	Grant	<b>2,869</b>	<b>22,182</b>
Peoples Health Lottery	Grant	-	<b>3,684</b>
Rathbone Trust	Grant	<b>15,650</b>	-
Southampton City Council	Contract	<b>38,234</b>	<b>31,360</b>
Mind	Contract	<b>4,424</b>	<b>22,113</b>
Southern Health NHS Trust	Contract	<b>129,166</b>	-
Portsmouth University	Contract	<b>400</b>	-
Other	Other	-	<b>4,848</b>
		<b>260,617</b>	124,522

**5. ANALYSIS OF RAISING FUNDS COSTS**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Raising donations and legacies</b>		
Staff Costs	-	<b>6,919</b>
Other direct costs	-	<b>3,758</b>
Support costs	<b>33</b>	<b>106</b>
	<b>33</b>	10,783

**6. ANALYSIS OF TRADING COSTS**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Trading activities</b>		

Staff Costs	<b>106,537</b>	<b>84,392</b>
Other direct costs	<b>115,959</b>	<b>45,840</b>
Support costs	<b>723</b>	<b>1,290</b>
	<b>223,220</b>	131,522

## 7. ANALYSIS OF CHARITABLE ACTIVITIES COSTS

### Therapy and Training

Staff Costs	<b>96,777</b>	<b>96,729</b>
Other direct costs	<b>12,689</b>	<b>52,543</b>
Support costs	<b>1,284</b>	<b>1,479</b>
	<b>110,750</b>	150,751

## 8. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	Human Resources & Administration	Governance	Functional Management	Finance & Business Development	Information Technology	2021 Total	2020 Total
Activities	£	£	£	£	£	£	£
Raised Funds	5	7	5	13	3	<b>33</b>	106
Trading Activities	103	162	116	274	69	<b>724</b>	1,290
Therapy and Training	182	287	207	486	122	<b>1,284</b>	1,479
<b>Total Support Costs</b>	<b>290</b>	<b>456</b>	<b>329</b>	<b>773</b>	<b>193</b>	<b>2,042</b>	2,875

Solent Mind charges its main activities support costs (Finance, and Business Development, Information Technology, Functional Management and Human Resources & Administration) This base is considered consistent with the use of resources.

## 9. NET INCOME/(EXPENDITURE)

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

Auditors' remuneration	<b>3,523</b>	<b>1,892</b>
Depreciation - owned assets	<b>4,824</b>	<b>4,871</b>

## 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

### Trustees' expenses

No expenses were paid to the trustees during this period. Trustee indemnity insurance cover of £1 million is provided at a cost of £26.52 per annum.

## 11. STAFF COSTS

The average number of persons employed including part-time staff, calculated on a full-time equivalent basis analysed by function, was:

Staff Costs	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	<b>175,905</b>	<b>142,408</b>
Social security costs	<b>14,510</b>	<b>8,136</b>
Other Pension Costs	<b>4,916</b>	<b>5,145</b>
Total	<b>195,330</b>	155,689

The average monthly number of employees during the year was as follows:

Staff Numbers	<b>2021</b>	2020
---------------	-------------	------

Charitable Activities	<b>FTE</b> <b>6.89</b>	FTE <b>5.55</b>
Total	<b>6.89</b>	5.55

Total number of employees 11 (2020: 10).

There were no employees whose benefits exceeded £60,000 during the year.

The total employee benefits of key management personnel for the year was £34,061

## 12. FIXED ASSETS

	Opening Balance £	Additions £	Disposals £	Closing Balance £
<b>Cost or Valuation</b>				
Equipment	56,418	5,387	(11,138)	<b>50,667</b>
Motor Vehicle	9,970	-	-	<b>9,970</b>
	<b>66,388</b>	<b>5,387</b>	<b>(11,138)</b>	<b>60,637</b>

## Depreciation

	Opening Balance £	Charge for Period £	Eliminated on Disposal £	Closing Balance £
Equipment	47,332	3,685	(11,138)	<b>39,879</b>
Motor Vehicle	5,414	1,139	-	<b>6,553</b>
	<b>52,746</b>	<b>4,824</b>	<b>(11,138)</b>	<b>46,432</b>

## Net Book Value

Equipment	<b>10,788</b>	9,086
Motor Vehicle	<b>3,417</b>	4,556
	<b>14,205</b>	<b>13,642</b>

## 13. STOCK

	<b>2021</b>	2020
	£	£
Closing Stock	<b>49,646</b>	<b>29,195</b>
	<b>49,646</b>	29,195

## 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>2021</b>	2020
	£	£
Contracts and Grant Fees	<b>3,381</b>	<b>10,984</b>
Other debtors	<b>677</b>	<b>2,679</b>
Prepayments	<b>2,948</b>	<b>1,178</b>
VAT	<b>898</b>	<b>100</b>
Accrued Income	<b>168</b>	<b>105</b>
	<b>8,072</b>	15,046

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>2021</b>	2020
	£	£
Trade creditors	<b>19,961</b>	<b>5,702</b>
Amounts owed to group undertakings	<b>4,023</b>	<b>3,645</b>

Social security and other taxes NIC	<b>3,802</b>	<b>3,179</b>
Pension fund	<b>1,278</b>	<b>740</b>
Accruals	<b>8,462</b>	<b>2,999</b>
Deferred income	<b>122,668</b>	<b>57,155</b>
	<b>160,194</b>	73,420

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Fixed assets	14,205	-	<b>14,205</b>	13,642
Current assets	299,473	-	<b>299,473</b>	133,067
Current liabilities	(160,194)	-	<b>(160,194)</b>	(73,420)
	<b>153,484</b>	-	<b>153,484</b>	73,289

## 17. MOVEMENT IN FUNDS

	1st April 2020	Incoming Resources	Outgoing Resources	Transfers	31st March 2021
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	73,289	414,198	(334,003)	(99,705)	53,779
Capital Improvement Reserve	-	-	-	85,500	85,500
General Fixed Assets Reserve	-	-	-	14,205	14,205
	<b>73,289</b>	<b>414,198</b>	<b>(334,003)</b>	-	<b>153,484</b>

	1st April 2019	Incoming Resources	Outgoing Resources	Transfers	31st March 2020
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	96,197	270,148	(293,056)	-	73,289
	<b>96,197</b>	<b>270,148</b>	<b>(293,056)</b>	-	<b>73,289</b>

	1st April 2020	Incoming Resources	Outgoing Resources	Transfers	31st March 2021
	£	£	£	£	£
<b>Restricted Funds</b>					
Restricted operating funds	-	-	-	-	-
	-	-	-	-	-

## Comparison

	1st April 2019	Incoming Resources	Outgoing Resources	Transfers	31st March 2020
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	96,197	-	-	-	96,197
	<b>96,197</b>	-	-	-	<b>96,197</b>

	1st April 2018	Incoming Resources	Outgoing Resources	Transfers	31st March 2019
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£	£	£	£	£
95,482	303,650	(302,935)	-	96,197
<b>95,482</b>	<b>303,650</b>	<b>(302,935)</b>	<b>-</b>	<b>96,197</b>

**Restricted Funds**  
Restricted operating funds

1st April 2019	Incoming Resources	Outgoing Resources	Transfers	31st March 2020
£	£	£	£	£
-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

1st April 2018	Incoming Resources	Outgoing Resources	Transfers	31st March 2019
£	£	£	£	£
-	12,085	(12,085)	-	-
<b>-</b>	<b>12,085</b>	<b>(12,085)</b>	<b>-</b>	<b>-</b>

General Fund - represents funds set aside to support charity developments and to manage uncertainties and potential liabilities.

**18. PENSION COMMITMENTS**

Mayfield Nurseries operates a defined contribution pension scheme. The assets of the scheme are held separately from those of Mayfield Nurseries in a fund independently administered by the Pensions Trust. The total contributions in the year were £4,916 (2020: £5,145) and no balances were outstanding at the year end.

**19. ULTIMATE CONTROLLING PARTY**

Throughout the period Mayfield Nurseries was controlled ultimately by its sole member Solent Mind by way of a 100% guarantee. The Board of Trustees elected by the members governs the affairs of the charity between Annual General Meetings.

At 31st March 2021 Mayfield Nurseries owed Solent Mind a balance of £4,023 (2020: £3,645).

**Transactions**

Transactions with the trustees are set out in Note 9.

**20. RELATED PARTY TRANSACTIONS**

The company has taken advantage of the exception contained by FRS 102 to subsidiary undertakings, 100% of whose voting rights are controlled within the group, not to disclose the transactions within the group.

**21. POST BALANCE SHEET EVENTS**

There are no events since the balance sheet date which required disclosure in the Financial Statements.

**22. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021	2020
	£	£
<b>Net income for the reporting period (as per the statement of financial activities)</b>	<b>80,195</b>	(22,908)
<b>Adjustments for:</b>		
Depreciation	<b>4,824</b>	4,871
(Gain)/loss on disposals	-	-

Decrease/(increase) in debtors	<b>6,974</b>	13,890
Decrease/(increase) in inventory	<b>(20,451</b>	(620)
(Decrease)/increase in creditors	<b>)</b>	
	<b>86,774</b>	3,027
<b>Net cash provided by (used in) operating activities</b>	<b>158,316</b>	(1,740)