

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2021

Company registration number 2667067
Registered charity number 1010178

BRUNSWICK ORGANIC NURSERIES LIMITED

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BRUNSWICK ORGANIC NURSERIES LIMITED

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

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

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

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

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

OBJECTIVES AND ACTIVITIES

About us

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

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

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

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

Our aims and objectives

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

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Aims and Objectives – continued

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

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

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

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

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

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

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

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Strategies for achieving aims and objectives

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

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

The range of activities that we offer include:

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

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

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

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Aims and Objectives - continued

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

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

CHAIR'S REPORT 2021

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

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

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

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

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

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

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

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ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

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

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

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ACHIEVEMENTS AND PERFORMANCE – continued

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

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

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STRUCTURE, GOVERNANCE AND MANAGEMENT -continued

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

FINANCIAL REVIEW

Treasurer's financial report

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

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

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

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

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

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

Reserves policy

How much we need to hold in reserve and why

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

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

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How and when the charity's reserves can be spent

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

How often the reserves policy will be reviewed

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

Free reserves

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

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

PLANS FOR FUTURE PERIODS

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

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

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

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REFERENCE AND ADMINISTRATIVE INFORMATION

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

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

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

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

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

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Frederick Woodhead - company secretary

24 November 2021

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

24 November 2021

BRUNSWICK ORGANIC NURSERIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income					
Donations and legacies	2	56,204	-	56,204	19,875
Charitable activities	3	502,549	44,953	547,502	510,554
Other trading activities:					
Trading by beneficiaries	2	40,880	-	40,880	62,105
Trading subsidiary	2	210,341	-	210,341	184,057
Other	2	1,460	-	1,460	21,406
Investment income	2	39	-	39	177
Total income		811,473	44,953	856,426	798,174
Expenditure					
Raising funds	4				
Trading subsidiary		172,018	-	172,018	146,205
Other		5,330	-	5,330	9,362
Charitable activities		574,709	30,572	605,281	577,963
Total expenditure		752,057	30,572	782,629	733,530
Net income for the year	5	59,416	14,381	73,797	64,644
Transfer between funds	12,13	(74)	74	-	-
Net movement in funds		59,342	14,455	73,797	64,644
Funds at 31 March 2020		310,906	105,601	416,507	351,863
Funds at 31 March 2021		370,248	120,056	490,304	416,507

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. The surplus for the year for Companies Act purposes comprises the net income for the year of £73,797 (2020: £64,644).

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2021

	Note	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	9	101,941	101,684
CURRENT ASSETS			
Stock		18,284	21,289
Debtors	10	41,002	50,499
Cash at bank and in hand		471,608	345,393
		<u>530,894</u>	<u>417,181</u>
CREDITORS: amounts falling due in less than one year	11	142,531	102,358
		<u>388,363</u>	<u>314,823</u>
NET CURRENT ASSETS			
		490,304	416,507
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>490,304</u>	<u>416,507</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	355,095	309,833
Non-Charitable trading funds	12	15,153	1,073
		<u>370,248</u>	<u>310,906</u>
Restricted funds	13	120,056	105,601
		<u>490,304</u>	<u>416,507</u>
TOTAL CHARITY FUNDS		<u>490,304</u>	<u>416,507</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

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

Approved by the board of trustees on 24 November 2021 and signed on their behalf by:

.....
Anna Vinuesa
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2021

	Note	£	2021 £	2020 £
FIXED ASSETS				
Tangible assets	9		99,661	99,574
Investment in subsidiary	6		1	1
CURRENT ASSETS				
Debtors	10	124,062		142,045
Cash at bank and in hand		375,882		264,805
			<u>499,944</u>	<u>406,850</u>
CREDITORS: amounts falling due in less than one year	11	124,455		90,991
			<u>375,489</u>	<u>315,859</u>
NET CURRENT ASSETS				
			<u>475,151</u>	<u>415,434</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
THE FUNDS OF THE CHARITY				
Unrestricted funds				
General funds	12	355,095		309,833
			<u>355,095</u>	<u>309,833</u>
Restricted funds	13		120,056	105,601
			<u>475,151</u>	<u>415,434</u>
TOTAL CHARITY FUNDS				

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

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

Approved by the board of trustees on 24 November 2021 and signed on their behalf by:

.....
Anna Vinuesa
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Cash flows from operating activities:					
Net cash provided by/(used in) operating activities	1	138,545	122,049	202,411	154,986
Cash flows from investing activities					
Dividends, interest and rents from investments		39	39	177	391
Purchase of property, plant and equipment		(12,369)	(11,011)	(13,387)	(10,523)
		_____	_____	_____	_____
Change in cash and cash equivalents in the year		126,215	111,077	189,201	144,854
		_____	_____	_____	_____
Cash and cash equivalents at 1 April 2020		345,393	264,805	156,192	119,951
		_____	_____	_____	_____
Cash and cash equivalents at 31 March 2021	2	471,608	375,882	345,393	264,805
		=====	=====	=====	=====

NOTES TO THE CASH FLOW STATEMENT

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

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Net income for the year	73,797	59,717	64,644	49,375
Adjustments for:				
Depreciation charges	12,112	10,924	11,235	10,244
Loss/(profit) on disposal of fixed assets	-	-	773	773
Dividends, interest and rents from investments	(39)	(39)	(177)	(391)
Decrease/(increase) in stock	3,005	-	782	-
Decrease/(increase) in debtors	9,497	17,983	110,587	86,100
Increase/(decrease) in creditors	40,173	33,464	14,567	8,885
	_____	_____	_____	_____
Net cash provided by/(used in) operating activities	138,545	122,049	202,411	154,986
	=====	=====	=====	=====

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Cash in hand	471,608	375,882	345,393	264,805
	_____	_____	_____	_____
	471,608	375,882	345,393	264,805
	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparation

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

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

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

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

Group financial statements

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

Fund accounting

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

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

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

Income

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

- Sales comprise the sales of organic fruit and vegetables and groceries, horticultural sundries, crafts and gardening services.
- Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

Expenditure

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

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

Operating leases

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

Tangible fixed assets

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

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

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

Stock

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

Pensions

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

Financial Instruments

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

2. INCOME OTHER THAN CHARITABLE ACTIVITIES

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
Donations and legacies	56,204	-	56,204	19,875	-	19,875
	<u>56,204</u>	<u>-</u>	<u>56,204</u>	<u>19,875</u>	<u>-</u>	<u>19,875</u>
Other trading activities						
Trading by beneficiaries	40,880	-	40,880	62,105	-	62,105
Fundraising	-	-	-	5,775	-	5,775
Trading subsidiary	210,341	-	210,341	184,057	-	184,057
Other income	1,460	-	1,460	15,631	-	15,631
	<u>252,681</u>	<u>-</u>	<u>252,681</u>	<u>267,568</u>	<u>-</u>	<u>267,568</u>
Total other trading activities	252,681	-	252,681	267,568	-	267,568
Investment income						
Bank interest	39	-	39	177	-	177
	<u>39</u>	<u>-</u>	<u>39</u>	<u>177</u>	<u>-</u>	<u>177</u>
Total	308,924	-	308,924	287,620	-	287,620
	<u><u>308,924</u></u>	<u><u>-</u></u>	<u><u>308,924</u></u>	<u><u>287,620</u></u>	<u><u>-</u></u>	<u><u>287,620</u></u>

	2021 £	2020 £
Other income comprises:		
Rent / services	900	900
External sales	-	237
Miscellaneous income	560	2,304
Room hire	-	20
Insurance claim	-	12,170
	<u>1,460</u>	<u>15,631</u>
	<u><u>1,460</u></u>	<u><u>15,631</u></u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

3. INCOME FROM CHARITABLE ACTIVITIES

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
Contracts						
City of York Council	405,893	-	405,893	386,449	-	386,449
North Yorkshire County Council	30,759	-	30,759	30,026	-	30,026
East Riding County Council	7,612	-	7,612	857	-	857
Leeds City Council	-	-	-	907	-	907
	<u>444,264</u>	<u>-</u>	<u>444,264</u>	<u>418,239</u>	<u>-</u>	<u>418,239</u>
Other						
Grants	-	44,953	44,953	-	26,050	26,050
Direct payments	58,285	-	58,285	61,218	-	61,218
Social club	-	-	-	5,047	-	5,047
	<u>-</u>	<u>44,953</u>	<u>44,953</u>	<u>66,265</u>	<u>26,050</u>	<u>92,315</u>
Total	<u>502,549</u>	<u>44,953</u>	<u>547,502</u>	<u>484,504</u>	<u>26,050</u>	<u>510,554</u>

4. TOTAL EXPENDITURE

	Raising funds £	Activities costs £	Total 2021 £	Total 2020 £
Staff costs and contract labour	5,004	479,863	484,867	466,889
Trainees	-	7,802	7,802	20,177
Training	-	2,050	2,050	3,953
Travel and volunteer expenses	-	4,762	4,762	9,067
Horticultural materials	-	7,882	7,882	8,086
Craft and cooking materials	-	2,839	2,839	5,690
Garden services	-	6,004	6,004	7,590
Premises costs	-	13,871	13,871	427
Office costs	-	25,676	25,676	22,151
Advertising	-	-	-	50
Repairs and renewals	-	19,583	19,583	8,313
Depreciation	-	10,922	10,922	10,244
Audit and accountancy	-	2,813	2,813	2,863
Professional fees	-	10,698	10,698	4,799
Miscellaneous	-	3,331	3,331	6,345
Community and events group (formerly known as Social club)	-	7,185	7,185	9,465
Trading subsidiary	172,018	-	172,018	146,205
Event costs	326	-	326	1,088
Goods for resale	-	-	-	128
	<u>177,348</u>	<u>605,281</u>	<u>782,629</u>	<u>733,530</u>
Total expenditure	<u>177,348</u>	<u>605,281</u>	<u>782,629</u>	<u>733,530</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

5. NET INCOME FOR THE YEAR

This is stated after charging/(crediting):	2021	2020
	£	£
Accountant's independent examination	2,813	2,863
Depreciation	10,922	10,244
Operating lease costs - land and buildings	-	(3,364)
	=====	=====

6. TRADING SUBSIDIARY

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

Summary profit and loss account	2021	2020
	£	£
Turnover	210,341	184,057
Cost of sales	(128,373)	(109,730)
Staff costs and administration expenses	(67,888)	(58,844)
Loan interest payable	-	(214)
	-----	-----
Net profit	14,080	15,269
Amount gifted to the charity	-	-
	-----	-----
Retained in subsidiary	14,080	15,269
	=====	=====
The assets and liabilities of the subsidiary were:		
Fixed assets	2,280	2,111
Current assets	120,195	103,204
	-----	-----
Creditors: amounts falling due within one year	(107,322)	(104,242)
	-----	-----
Total net assets	15,153	1,073
	=====	=====
Aggregate share capital and reserves	15,153	1,073
	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

7. STAFF COSTS

Consolidated staff costs during the year were as follows:	2021 £	2020 £
Wages and salaries	486,494	476,977
Employers National Insurance	22,480	22,275
Pension costs	19,808	18,265
	<hr/>	<hr/>
	528,782	517,517
	<hr/> <hr/>	<hr/> <hr/>

The average number of employees during the year was 40 (2020: 37) which on the basis of full-time equivalents is	22	22
	<hr/>	<hr/>

No employee received emoluments of more than £60,000 per annum (2020: none).

The total paid to key management personnel during the year was £34,772 (2020: £45,235).

8. TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

Neither the board of trustees nor any persons connected with them received any remuneration. During the year no trustee (2020: none) was reimbursed for travel or subsistence costs (2020: none).

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

9. FIXED ASSETS: TANGIBLE ASSETS

Group

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2020	7,915	319,982	64,194	33,783	425,874
Additions	-	-	12,369	-	12,369
Disposals	-	-	-	-	-
	_____	_____	_____	_____	_____
At 31 March 2021	7,915	319,982	76,563	33,783	438,243
	_____	_____	_____	_____	_____
Depreciation					
At 1 April 2020	-	251,599	38,808	33,783	324,190
Charge for the year	-	3,646	8,466	-	12,112
Depreciation on disposals	-	-	-	-	-
	_____	_____	_____	_____	_____
At 31 March 2021	-	255,245	47,274	33,783	336,302
	_____	_____	_____	_____	_____
Net book value					
At 31 March 2021	7,915	64,737	29,289	-	101,941
	=====	=====	=====	=====	=====
At 31 March 2020	7,915	68,383	25,386	-	101,684
	=====	=====	=====	=====	=====
Charity					
	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2020	7,915	319,982	60,591	33,783	422,271
Additions	-	-	11,011	-	11,011
Disposals	-	-	-	-	-
	_____	_____	_____	_____	_____
At 31 March 2021	7,915	319,982	71,602	33,783	433,282
	_____	_____	_____	_____	_____
Depreciation					
At 1 April 2020	-	251,599	37,315	33,783	322,697
Charge for the year	-	3,646	7,278	-	10,924
Depreciation on disposals	-	-	-	-	-
	_____	_____	_____	_____	_____
At 31 March 2021	-	255,245	44,593	33,783	333,621
	_____	_____	_____	_____	_____
Net book value					
At 31 March 2021	7,915	64,737	27,009	-	99,661
	=====	=====	=====	=====	=====
At 31 March 2020	7,915	68,383	23,276	-	99,574
	=====	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

10. DEBTORS

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Trade debtors	32,715	27,299	43,630	42,486
Prepayments	3,918	3,148	2,960	2,777
Other debtors	4,369	4,369	3,909	3,909
Amount due from subsidiary company	-	89,246	-	92,873
	<u>41,002</u>	<u>124,062</u>	<u>50,499</u>	<u>142,045</u>

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

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Trade creditors	15,649	5,841	11,989	5,694
VAT	32,824	27,864	43,363	40,415
Other creditors	39,215	39,215	11,544	11,544
Accruals	54,843	51,535	35,462	33,338
	<u>142,531</u>	<u>124,455</u>	<u>102,358</u>	<u>90,991</u>

Other creditors include a provision of £27,928 against income received from CYC that may be subject to adjustment.

BRUNSWICK ORGANIC NURSERIES LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2021

12. **UNRESTRICTED FUNDS**

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

----- 2019/20 -----

	As at 1 April 2019 £	Income £	Expenditure £	Consolidation adjustments £	Transfer	As at 31 March 2020 £
Unrestricted funds						
General	282,357	588,067	583,174	22,583	-	309,833
Non-charitable trading funds	(14,196)	184,057	146,205	(22,583)	-	1,073
	<u>268,161</u>	<u>772,124</u>	<u>729,379</u>	<u>-</u>	<u>-</u>	<u>310,906</u>

Unrestricted funds

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

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

Transfers between restricted and unrestricted funds represent the transfer of unrestricted funds to meet expenditure in restricted funds in excess of funding.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

13. RESTRICTED FUNDS

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

	As at 1 April 2019 £	Income £	Expenditure £	Transfer £	As at 31 March 2020 £
Café development	203	-	30	-	173
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	16,061	-	-	-	16,061
Norman Collinson Charitable Trust	777	-	777	-	-
Charles Ruddock Trust	333	-	50	-	283
Drainage Project	-	10,050	-	-	10,050
Mess room	1,788	-	-	-	1,788
Potting shed extension	49,603	-	2,135	-	47,468
IT comms development – Bishier-Hinton	3,000	-	1,007	-	1,993
IT comms development – Discovery	4,624	-	-	-	4,624
Social club staff funding 2016	1,905	-	1,728	-	177
Bishopthorpe ward grant	-	9,000	7,049	-	1,951
Wood-chipper	4,888	-	733	-	4,155
Site signage	-	2,000	-	-	2,000
Volunteer coordinator	-	5,000	3,975	-	1,025
Walled garden improvements	-	-	(13,333)	-	13,333
	<u>83,702</u>	<u>26,050</u>	<u>4,151</u>	<u>-</u>	<u>105,601</u>

----- 2019/20 -----

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

13. **RESTRICTED FUNDS – continued**

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

Café development – funding received to further develop the café.

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

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

Norman Collinson Charitable Trust (2020 only) – Grant to pay for professional, legal and surveyors fees in regard to new building works.

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

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

Mess room – funding received to upgrade the mess room.

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

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

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

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

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

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

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

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

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

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

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

13. **RESTRICTED FUNDS – continued**

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

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

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

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

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

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

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

Fund balances at 31 March 2021 are represented by:

	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	51,703	50,238	101,941
Current assets	461,076	69,818	530,894
Creditors: amounts falling due in less than one year	(142,531)	-	(142,531)
	=====	=====	=====
Total net assets	370,248	120,056	490,304
	=====	=====	=====
CHARITY			
Fixed assets	49,423	50,238	99,661
Investments	1	-	1
Current assets	430,126	69,818	499,944
Creditors: amounts falling due in less than one year	(124,455)	-	(124,455)
	=====	=====	=====
Total net assets	355,095	120,056	475,151
	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Fund balances at 31 March 2020 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	49,606	52,078	101,684
Current assets	363,658	53,523	417,181
Creditors: amounts falling due in less than one year	(102,358)	-	(102,358)
	=====	=====	=====
Total net assets	310,906	105,601	416,507
	=====	=====	=====
CHARITY			
Fixed assets	47,496	52,078	99,574
Investments	1	-	1
Current assets	353,327	53,523	406,850
Creditors: amounts falling due in less than one year	(90,991)	-	(90,991)
	=====	=====	=====
Total net assets	309,833	105,601	415,434
	=====	=====	=====

15. LEASE COMMITMENTS

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

	Property	
	2021 £	2020 £
Leases expiring in:		
One year	4,016	3,131
	=====	=====
	Equipment	
	2021 £	2020 £
Leases expiring in:		
One year	887	887
Two – five years	887	1,775
	=====	=====

16. RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED

The gross income of the charity for the year was £670,328 and the result of the charity for the year was net surplus of £59,717.