

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2022

Company registration number 2667067
Registered charity number 1010178

BRUNSWICK ORGANIC NURSERIES LIMITED

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BRUNSWICK ORGANIC NURSERIES LIMITED

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

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

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

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

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

OBJECTIVES AND ACTIVITIES

About us

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

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

Our aims and objectives

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

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

Strategies for achieving aims and objectives

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

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

The range of activities that we offer include:

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

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

CHAIR'S REPORT 2022

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

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

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

BRUNSWICK ORGANIC NURSERIES LIMITED

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

ACHIEVEMENTS AND PERFORMANCE – continued

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

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

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

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

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

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

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

FINANCIAL REVIEW

Treasurer's financial report

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

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

FINANCIAL REVIEW - continued

Treasurer's financial report - continued

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

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

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

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

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

Reserves policy

How much we need to hold in reserve and why

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

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

How and when the charity's reserves can be spent

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

BRUNSWICK ORGANIC NURSERIES LIMITED

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

FINANCIAL REVIEW - continued

How often the reserves policy will be reviewed

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

Free reserves

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

BRUNSWICK ORGANIC NURSERIES LIMITED

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

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



Jacqueline O'Keefe

Signed on 11/11/22 @ 12:50

Jacqueline O'Keefe - company secretary

8 November 2022

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



N P Clemit

Countersigned on 12/11/22 @ 10:50

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

9 November 2022

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2022

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

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

Directors' responsibilities:

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

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



Frederick Woodhead

Signed on 11/11/22 @ .09:19

Frederick Woodhead
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2022

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

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

Directors' responsibilities:

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

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



FW Woodhead

Signed on 11/11/22 @ 09:19

Frederick Woodhead
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

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

NOTES TO THE CASH FLOW STATEMENT

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

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

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | Group 2022 £ | Charity 2022 £ | Group 2021 £ | Charity 2021 £ |
|--------------|--------------------|----------------------|--------------------|----------------------|
| Cash in hand | 470,248 | 335,110 | 471,608 | 375,882 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 470,248 | 335,110 | 471,608 | 375,882 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparation

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

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

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

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

Group financial statements

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

Going Concern

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

Fund accounting

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

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

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

Income

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

Income (continued)

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

Expenditure

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

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

Operating leases

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

Tangible fixed assets

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

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

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

Stock

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

Pensions

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

Financial Instruments

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

Provisions

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

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

2. INCOME OTHER THAN CHARITABLE ACTIVITIES

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

3. INCOME FROM CHARITABLE ACTIVITIES

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

4. TOTAL EXPENDITURE

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

5. NET INCOME FOR THE YEAR

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

6. TRADING SUBSIDIARY

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

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

The assets and liabilities of the subsidiary were:

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

7. STAFF COSTS

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

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

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

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

8. TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

9. FIXED ASSETS: TANGIBLE ASSETS

Group

| | Freehold land £ | Buildings £ | Plant and equipment £ | Vehicles £ | Total £ |
|---------------------------|-----------------------|----------------|-----------------------------|---------------|------------|
| Cost | | | | | |
| At 1 April 2021 | 7,915 | 319,982 | 76,563 | 33,783 | 438,243 |
| Additions | - | - | 6,176 | - | 6,176 |
| Disposals | - | - | (5,950) | - | (5,950) |
| | _____ | _____ | _____ | _____ | _____ |
| At 31 March 2022 | 7,915 | 319,982 | 76,789 | 33,783 | 438,469 |
| | _____ | _____ | _____ | _____ | _____ |
| Depreciation | | | | | |
| At 1 April 2021 | - | 255,245 | 47,274 | 33,783 | 336,302 |
| Charge for the year | - | 3,646 | 8,285 | - | 11,931 |
| Depreciation on disposals | - | - | (2,296) | - | (2,296) |
| | _____ | _____ | _____ | _____ | _____ |
| At 31 March 2022 | - | 258,891 | 53,263 | 33,783 | 345,937 |
| | _____ | _____ | _____ | _____ | _____ |
| Net book value | | | | | |
| At 31 March 2022 | 7,915 | 61,091 | 23,526 | - | 92,532 |
| | ===== | ===== | ===== | ===== | ===== |
| At 31 March 2021 | 7,915 | 64,737 | 29,289 | - | 101,941 |
| | ===== | ===== | ===== | ===== | ===== |
| Charity | | | | | |
| | Freehold land £ | Buildings £ | Plant and equipment £ | Vehicles £ | Total £ |
| Cost | | | | | |
| At 1 April 2021 | 7,915 | 319,982 | 71,602 | 33,783 | 433,282 |
| Additions | - | - | 5,372 | - | 5,372 |
| Disposals | - | - | (5,950) | - | (5,950) |
| | _____ | _____ | _____ | _____ | _____ |
| At 31 March 2022 | 7,915 | 319,982 | 71,024 | 33,783 | 432,704 |
| | _____ | _____ | _____ | _____ | _____ |
| Depreciation | | | | | |
| At 1 April 2021 | - | 255,245 | 44,593 | 33,783 | 333,621 |
| Charge for the year | - | 3,646 | 7,010 | - | 10,656 |
| Depreciation on disposals | - | - | (2,296) | - | (2,296) |
| | _____ | _____ | _____ | _____ | _____ |
| At 31 March 2022 | - | 258,891 | 49,307 | 33,783 | 341,981 |
| | _____ | _____ | _____ | _____ | _____ |
| Net book value | | | | | |
| At 31 March 2022 | 7,915 | 61,091 | 21,717 | - | 90,723 |
| | ===== | ===== | ===== | ===== | ===== |
| At 31 March 2021 | 7,915 | 64,737 | 27,009 | - | 99,661 |
| | ===== | ===== | ===== | ===== | ===== |

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

10. DEBTORS

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

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

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

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

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

12. **UNRESTRICTED FUNDS**

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

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

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

Unrestricted funds

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

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

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

Designated funds relate to designations made for winter.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. RESTRICTED FUNDS

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. **RESTRICTED FUNDS – continued**

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

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

Café development – funding received to further develop the café.

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

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

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

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

Mess room – funding received to upgrade the mess room.

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. **RESTRICTED FUNDS – continued**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. **RESTRICTED FUNDS – continued**

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

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

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

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

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

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

15. **LEASE COMMITMENTS**

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

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

16. **RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED**

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