

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**REPORT OF THE BOARD OF TRUSTEES**

**AND ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2023**

Company registration number 2667067

Registered charity number 1010178

**jwpcreeers llp**  
CHARTERED ACCOUNTANTS

**BRUNSWICK ORGANIC NURSERIES LIMITED**

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## **BRUNSWICK ORGANIC NURSERIES LIMITED**

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

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

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

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

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

#### **OBJECTIVES AND ACTIVITIES**

##### **About us**

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

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

##### **Our aims and objectives**

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

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

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

## BRUNSWICK ORGANIC NURSERIES LIMITED

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

#### Strategies for achieving aims and objectives

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

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

The range of activities that we offer include:

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

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

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

## BRUNSWICK ORGANIC NURSERIES LIMITED

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

#### CHAIR'S REPORT 2023

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

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

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

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

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

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

#### ACHIEVEMENTS AND PERFORMANCE

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

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

## BRUNSWICK ORGANIC NURSERIES LIMITED

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

#### ACHIEVEMENTS AND PERFORMANCE – continued

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

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

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

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

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

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

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

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

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

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#### ACHIEVEMENTS AND PERFORMANCE – continued

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

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

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

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

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

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

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

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

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

## BRUNSWICK ORGANIC NURSERIES LIMITED

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

#### ACHIEVEMENTS AND PERFORMANCE – continued

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

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

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

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

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

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

## BRUNSWICK ORGANIC NURSERIES LIMITED

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

#### FINANCIAL REVIEW

##### **Treasurer's financial report**

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

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

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

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

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

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

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

#### **Reserves policy**

##### **How much we need to hold in reserve and why**

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

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

##### **How and when the charity's reserves can be spent**

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

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

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

**FINANCIAL REVIEW – continued**

**How often the reserves policy will be reviewed**

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

**Free reserves**

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

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

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**REFERENCE AND ADMINISTRATIVE INFORMATION**

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

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

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



*A M Stevenson*

Signed on 19/12/23 @ 20:19

Andrew Mark Stevenson - company secretary

18 December 2023

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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



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

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

18 December 2023

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

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

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

(Company number 2667067)

**CONSOLIDATED BALANCE SHEET AT 31 MARCH 2023**



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

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

Directors' responsibilities:

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

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


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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

(Company number 2667067)

**BALANCE SHEET AT 31 MARCH 2023**



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

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

Directors' responsibilities:

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

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


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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023**

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

**NOTES TO THE CASH FLOW STATEMENT**

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

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

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Cash in hand	370,851	230,282	470,248	335,110
	_____	_____	_____	_____
	<b>370,851</b>	<b>230,282</b>	<b>470,248</b>	<b>335,110</b>
	=====	=====	=====	=====

## **BRUNSWICK ORGANIC NURSERIES LIMITED**

### **NOTES TO THE ACCOUNTS - 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparation**

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

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

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

##### **Group financial statements**

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

##### **Going Concern**

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

##### **Fund accounting**

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

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

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

##### **Income**

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

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

## BRUNSWICK ORGANIC NURSERIES LIMITED

### NOTES TO THE ACCOUNTS - 31 MARCH 2023

#### Income (continued)

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

#### Expenditure

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

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

#### Operating leases

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

#### Tangible fixed assets

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

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

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

#### Stock

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

#### Pensions

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

#### Financial Instruments

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

**Provisions**

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

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

**2. INCOME OTHER THAN CHARITABLE ACTIVITIES**

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

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Total £
<b>Contracts</b>						
City of York Council	423,590	-	423,590	401,641	-	401,641
North Yorkshire County Council	21,221	-	21,221	20,305	-	20,305
East Riding County Council	-	-	-	4,095	-	4,095
	<u>444,811</u>	<u>-</u>	<u>444,811</u>	<u>426,041</u>	<u>-</u>	<u>426,041</u>
<b>Other</b>						
Grants	-	7,500	7,500	-	47,369	47,369
Direct payments	88,030	-	88,030	62,199	-	62,199
	<u>88,030</u>	<u>7,500</u>	<u>95,530</u>	<u>62,199</u>	<u>47,369</u>	<u>109,568</u>
<b>Total</b>	<u>532,841</u>	<u>7,500</u>	<u>540,341</u>	<u>488,240</u>	<u>47,369</u>	<u>535,609</u>

**4. TOTAL EXPENDITURE**

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

**5. NET INCOME FOR THE YEAR**

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

**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:-

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

**7. STAFF COSTS**

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

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

	24	22
	<hr/>	<hr/>

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

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

**8. TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS**

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

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

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

**9. FIXED ASSETS: TANGIBLE ASSETS**

**Group**

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

**Charity**

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

10. **DEBTORS**

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

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

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

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

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

12. **UNRESTRICTED FUNDS**

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

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

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

**Unrestricted funds**

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

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

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

Designated funds - winter relate to designations made for winter.

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

**13. RESTRICTED FUNDS**

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

13. **RESTRICTED FUNDS – continued**

	As at 1 April 2021 £	Income £	Expenditure £	Transfer £	As at 31 March 2022 £
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
	-----	-----	-----	-----	-----
	120,056	47,369	24,981	-	142,444
	=====	=====	=====	=====	=====

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

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

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

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

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

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

**Mess room** – funding received to upgrade the mess room.

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

13. **RESTRICTED FUNDS – continued**

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

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

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

**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. The transfer represents the net book value of depreciated fixed asset purchased from the initial income transferred to the designated fixed asset fund.

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

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

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

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

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

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

13. **RESTRICTED FUNDS – continued**

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

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

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

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

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

Fund balances at 31 March 2023 are represented by:

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

**BRUNSWICK ORGANIC NURSERIES LIMITED**

**NOTES TO THE ACCOUNTS - 31 MARCH 2023**

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

Fund balances at 31 March 2022 are represented by:	Unrestricted funds £	Restricted funds £	Total £
<b>GROUP</b>			
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
	=====	=====	=====
<b>CHARITY</b>			
Fixed assets	44,319	46,404	90,723
Investments	1	-	1
Current assets	429,774	96,040	525,814
Creditors: amounts falling due in less than one year	(91,550)	-	(91,550)
	=====	=====	=====
Total net assets	382,544	142,444	524,988
	=====	=====	=====

**15. LEASE COMMITMENTS**

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

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

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

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