

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2024

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 2024

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 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

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

OBJECTIVES AND ACTIVITIES

About us

Brunswick Organic Nursery has been providing skills training and rewarding experience of work-based opportunities for adults with learning disabilities since 1992. Our mission statement sets out our purpose as 'To enable people with learning disabilities 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. Approximately 60 workers attend Brunswick each week. We operate from two sites both based in Bishopthorpe, York. Our workers take part in a range of work areas including gardening, growing plants in our nursery, growing organic fruit and vegetables, cooking, crafts, woodwork and office-based groups that support our community with newsletters and events for all to enjoy.

Currently, many people with learning disabilities 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 disabilities as being dependent in any relationship.

We also operate a Community Interest Company (CIC) which is a wholly-owned subsidiary of Brunswick. Currently our shop is operated through the CIC. The purpose of the CIC is to raise funds that are gifted to Brunswick and to also be a key outlet for the goods that our work areas make or grow. The work of our workers, supported by volunteers and staff, is integral to the sales made by the shop.

Public benefit

Brunswick's objective is to support and enable adults with learning disabilities. This benefits them, their families and the wider community. The planning, provision and oversight of our work has been given due consideration to the guidance relating to public benefit published by the Charity Commission.

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 2024

CHAIR'S REPORT 2024

On behalf of the trustees I would like to thank the management team, the staff team and volunteers for their hard work in providing such wonderful support to our Workers at Brunswick. I would also like to thank the Brunswick shop team for their support in selling the wide variety of excellent produce, woodwork, crafts and other gifts produced by our Workers contributing to Brunswick's income. It is pleasing to report that the Brunswick community continues to thrive providing a great place to work.

As we recovered from the disruption caused to our activities by the Covid pandemic we have faced new significant challenges as a consequence of the prevailing economic climate. The period of significant inflation has seen large cost increases particularly in staff salaries which have not been matched by increased income. We are proud to follow the Real Living Wage (RLW) however, the uplift in our fees by the City of York Council (CYC) of 2.5% did not come close to balancing the 10% increase in RLW. CYC are by far our largest client and we are aware of the significant financial difficulties they face. The problem we face is the difficulty in sustaining and investing in our future as we see income reduce in real terms. Interestingly our other main client, North Yorkshire County Council (NYCC) felt able to commit to an uplift of 9.1%. Unfortunately, an appeal against the low increase offered by CYC was, perhaps not unexpectedly, unsuccessful.

This situation was reported in the last set of accounts, where it was stated that we would face a difficult financial situation for a number of years. The charity has strong reserves and the management team supported by the trustees have taken action across all areas to reduce costs and to minimise expenditure.

As in the previous year we have operated below capacity although we have seen some new referrals starting to filter through from CYC. This continues to frustrate our ability to increase revenue and as a consequence restructuring of some of our worker groups has been necessary.

On a more upbeat note we continue to receive extremely positive feedback on the support we provide to our workers. In particular, the in-house survey of workers, parents and carers, completed during the year provided extremely useful and positive feedback influencing our forward planning.

A Strategy Day was held by the trustee and management team with staff and CIC representatives. It was good to remind ourselves of the many strengths and of the magic of Brunswick, and to brainstorm how we can continue to develop and secure our long-term future - an extremely useful and positive day. It is clear that our strategy must include diversifying our income streams to increase revenue and to reduce risk. This will be reflected in future business plans.

The Board began the year with six trustees and ended with four trustees. Three trustees resigned including two long serving trustees and one new trustee was appointed during the year and two after the year-end so the board is now back to six people. Frederick Anthony Woodhead resigned as chair but continues as a trustee. Mark Stevenson has taken the role as Chair from February 2024 with a short spell as acting treasurer too. We continue to actively recruit new trustees seeking to increase numbers to our goal of up to nine trustees.

ACHIEVEMENTS AND PERFORMANCE

We are pleased to present our 2023/24 annual report and accounts. 2023/24 has been a year of foreseen and unforeseen financial challenge countered by many ongoing positive improvements and new developments. We hope the following report provides some insight to the year.

Focussing on finance

This year saw our finance function undergo significant changes. After unsuccessfully trying to recruit to a finance role twice, we moved to using an external accountant and changed how some finance tasks were covered within our management team. We also moved our accountancy software online and this has transformed how the management team and Board of Trustees access reporting information. At a time of great financial challenge, this change has helped us access and share information quickly.

Our funding from one of main local authorities continues to see all group places run at a loss against our budget. We appealed repeatedly to request an increase to our daily rate given that costs in almost every part of our

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE – continued

budget had risen significantly in particular payroll, insurance and utilities. This was unsuccessful. We also started the year with a high vacancy rate in some groups caused by a slow referral rate of new workers, or confirmation of changes to funding for existing workers. This reflected the enormous strain that Social Services teams were under and was a factor that was out of our control. Given that it was not improving after well over a year, we made the difficult decision to consolidate groups in two work areas and restructure some staffing to make a budget saving.

Investing in our resources

Managing a deficit budget meant that choices about where we did spend or invest were highly scrutinised. We continued to invest in improving resources for our work areas and teams because we want to offer the best environment that we can and avoid potential problems further ahead. This year saw the replacement of one of the vehicles we use for our Garden Services teams which will help ensure that this part of our offer to workers, and subsequent income, can continue to run without interruption. We also saw extensive collaboration in the horticulture teams to plan improvements in spaces for Plant Production and Land Crops. This includes new compost bays and the relocation of the plant standing out area so that it is closer to our potting sheds. At the walled garden, improvements were made to both our storage and workshop spaces to improve conditions for the groups there.

Developing opportunities and experiences for workers

In July 2023, we were delighted to open up a second Woodwork group at the walled garden. This has been a fantastic development and responded to the longstanding demand for more places to be available in Woodwork.

We also worked to strengthen the experience of the One-to-one staff team by ensuring they were able to be part of the daily staff debrief and by making the decision to protect their use of the old mess room (a change that occurred during the pandemic). These two decisions, and the skilled support given by the One-to-one Area Leader, have seen the One-to-one team really flourish into a clear 'work area' of their own.

Over the summer, we also restarted our morning meeting for workers. We had stopped this during the pandemic as we could not socially distance. It was wonderful to have people back together; to hear the chatter and connections being made and it also gave most staff their 'set up' time back before the morning session started. It remains the only time currently where everyone is together, and we will keep working towards ways of changing this.

Strengthening our staff team

This year continued to see significant time needed for HR, particularly in consultation, recruitment and training. In addition to the staff consultation needed for the budget saving, we also recruited to roles in the shop, horticulture and relief cover staff. In October, a new part-time role of Horticulture Technician was introduced. This role has proved to be very successful as an additional resource for Plant Production, Land Crops and the Shop in improving our growing spaces and supporting with plant production. In turn, this supports sales through our shop and other outlets, and it enables group-based staff to focus on the worker experience and welfare. In addition to some new members of the team, we said farewell to one of the long-serving members of the shop team and also started to plan for the retirement of our highly skilled Operations Manager. In both cases, we started to consider options of restructuring roles to save costs.

Focussing on quality

One of our objectives following the pandemic and many staff changes over the past two years was to prioritise work on quality and compliance. This included an extensive review and renewal of policies and procedures following the pandemic, and preparation for a quality assurance visit in August 2023 from one of our local authorities which went very well. We also reached out to try and connect with other local day services to see how we could share best practice and support each other. We held our first in-person worker survey since the pandemic over a 6-week period in February and March 2023 and also surveyed worker's families and support staff. We were grateful for an excellent response rate and the feedback was both incredibly rewarding to see as well as constructive if there were ideas or feedback identified where we could make a positive change.

One exciting element of this focus on quality was working on a grant-funded project which became known as 'Being Brunswick'. The project gave us the opportunity to look at how we work and to articulate our framework and approach to support which runs through everything we do from recruitment and training to our physical environment and how we approach the relationships we build at Brunswick.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE – continued

Brunswick has consistently received excellent feedback from workers, families and carers and we wanted the project to capture what it is about our values and how we work that then creates the environment and experience that people value so much. This felt particularly important following the retirements and departures of various long-standing staff over the past 5 years and the wish of remaining staff to be able to 'hand on' the values and ways of working to the future generations of staff. We wanted to protect and nurture 'being Brunswick' running through all that we do now and in the future. We are incredibly grateful to The Peter Sowerby Foundation for the grant made which enabled this work and we continue to look to implement the actions identified over the coming two years.

Facing a facilities setback

As we approached the final quarter of the financial year, we had a major setback. In December 2023, a water main burst adjacent to our site and septic tank and this meant that within days, our septic tank system stopped working as it should, possibly due to ground movement. Reluctantly, we made a difficult decision to stop using our toilets and start hiring temporary toilets. Financially, this was an added blow given the ongoing financial challenges of social care funding. It has also changed the experience of everyone working on site. Staff, volunteers and workers have all shown incredible flexibility in coping with this, and as we ended the financial year, we knew that this change would unfortunately be needed for some time yet.

The final quarter also saw us looking at an even harder budget for the year ahead, and considerable time and resource from the management team was used to consider what else we could do to cope with the inevitable deficit. A further increase of 10% to the Real (and National) Living Wage had been announced and given the previous refusal by City of York Council to uplift the contract price in line with inflation and salary increases, we held little hope that the financial gap created would be met. We knew more challenge was ahead.

In summary, 2023/24 continued to see ongoing significant challenges financially and the move to temporary toilets also added a significant further test for us. There were many bright and positive moments as the impact of the pandemic eased and more of 'normal life' at Brunswick kept returning. We have been able to develop new opportunities for workers or improve our resources and the focus on what makes Brunswick special through the grant-funded project highlighted so many attributes that we can all be proud of. The Brunswick community is a strong one and despite the worries around us, the moments of togetherness, valuing each other and working to make things better for all, have shone out. We would like to thank our staff and workers, our trustees and volunteers, our friends and families, our fundraisers and customers for all their support throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brunswick Organic Nurseries Ltd is registered as a charitable company limited by guarantee.

Governance: The oversight of the charity and group is the responsibility of the trustees, who are all elected under the terms of Articles of Association. Our trustees play a vital role in setting the strategic direction of the Charity, and in supporting the management team. 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 as needed.

The Board meets routinely 6 to 8 times a year. 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 Charity has a Conflict-of-Interest policy, and conflicts of interest are requested to be declared at every Board meeting.

Safeguarding is on the agenda at every Board meeting and the management team are required to include it in their reports to the Board. Our safeguarding policy is reviewed annually. All staff and volunteers are DBS checked and safeguarding training is mandatory for all staff.

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

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT – continued

Management and structure: The trustees delegate the day-to-day management of Brunswick to the Co-Directors who are supported and informed by the wider Brunswick team. Our current management structure includes posts responsible for 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 for 2023/24, the management structure 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 (resigned 2nd January 2024)

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 the 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 BON and the CIC had a consolidated net deficit of £51,049 for 2023/24. This included a provision of £35,000 made by BON against potential historic VAT charges. This provision was included to ensure that the Organisation was covered against any future liability, but there is good potential that the provision can be released and used to offset expenditure in future years. The CIC made a small loss of £2,181 and continues to make an important contribution to Brunswick activities through providing a range of opportunities for workers and as a major outlet for Brunswick goods.

Total income for 2023/24 was £864,552, representing a 4.9% increase compared to the previous year (£823,782). Whilst contract income for the year (£442,285) was very similar to that in 2022/23 (£444,811), there was strong growth in direct payments (£122,465 in 2023/24 compared to £88,030 in the previous year). Total shop sales for the CIC increased to £225,357 (5.9% growth on that in 2022/23). Grant income remained at low levels in 2023/24 (£3,321), and the Board has targeted this area for growth over the next few years. Donations and legacies (£16,045) were in line with those in the previous year (£16,107). We are very grateful to all those who supported us with donations and grant awards during the period.

Total expenditure in 2023/24 (£915,601) was 6.4% higher than in the previous year (£860,563). However, expenditure excluding the £35,000 VAT provision was only 2.3% higher than in the previous year despite the inflationary pressures that continued to impact on the whole of the UK economy. There were several staff vacancies at the end of the 2023/24 period that resulted in the total cost of salaries being lower than expected. These vacancies will be filled during 2024/25.

Overall, 2023/24 represented another 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. The Board have developed a plan to diversify our income generation to address the shortfall in income. The Board had anticipated several difficult trading years ahead whilst this plan is being implemented and that there would be a draw on our reserves during this period. We continue to monitor closely both the financial situation of the Organisation and the potential impact of external inflationary pressures and other changes to our operating environment.

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FINANCIAL REVIEW – continued

Reserves policy

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 equate to approximately three months of unrestricted expenditure, which at current levels of expenditure amounts to £230,000 for BON and CIC combined. 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 is £20,000. The reserve policy will be reviewed once a year as part of the budget process.

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.

At 31 March 2024 the amount held in free reserve was £297,588 (2023: £330,993). Of this, £230,000 is set aside for the Working Capital Reserve and £20,000 for the Adversity Reserve. We anticipate essential expenditure during 2024/25 and 2025/26 to provide mains drainage connection for the site. We have reviewed our plans for people, operations and strategic development and have decided to designate funds to the following reserves:

- £30,912.00 for our **Drainage project** to replace our septic tank with connection to mains drainage.
- £10,000 for **Developing our sites:** To improve and advance existing and new projects and initiatives across the Brunswick sites.
- £5,000 for the **Shop building:** To develop plans for a new shop building and plant nursery retail space or support the lifespan of the existing structure.
- £5,000 for **Strategic development:** To progress the strategic planning and implementation across the organisation.

Future Plans

We aim to:

- Continue providing the best possible service for our workers.
- Continue building our relationships and connections with our local communities for the benefit of our workers and the Charity.
- Continue to promote greater inclusion of people with learning disabilities and support positive social change for all.
- In 2024/25, we hope to achieve a connection for mains drainage to replace our septic tank system. This will be a significant investment for the Charity.
- In 2024/25, we will invest in several site-based projects to improve facilities for workers, staff and volunteers. This includes works to our kitchen, plant production facilities, shop and walled garden. We expect these to span across the next two years.
- In 2024/25, we will initiate processes for our strategic plan development.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 Bishophorpe York YO23 2RF	
Board of trustees	Anthony Kilbride Frederick Woodhead Geraldine O'Brien Simon Usher Andrew Mark Stevenson Keith Lowe Sally Light Colin Brown Deborah Pendle	Treasurer (Resigned 23 Jan 2024) (Chair until 23 Jan 2024) (Resigned 23 Jan 2024) Acting Treasurer 23 Jan – 5 Feb 2024 Chair from 23 Jan 2024 (Resigned 8 Mar 2024) (Appointed 7 Nov 2023) (Appointed 2 Apr 2024) Acting Treasurer from 14 May 2024 (Appointed 7 Aug 2024)
Company secretary	Andrew Mark Stevenson Keith Lowe	to 23 Jan 2024 from 23 Jan 2024 to 8 Mar 2024
Key management personnel	Michael Tansley Thomas Lauren Webb	Co-Director Co-Director
Advisors		
Independent examiner	F Howard FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA	
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 2024

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:



.....
Andrew Mark Stevenson - Chair

17 December 2024

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

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising Brunswick Organic Nurseries Limited ('the Company') and its subsidiary undertaking for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and the Charities Act 2011 ('the 2011 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both the Company and the Group are not required by company or charity law to be audited and have chosen instead to have an independent examination.

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 charity's accounts as carried out under section 145 of 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company and its subsidiaries 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.

Frances Howard

Frances Howard FCA
Fortus Limited
Equinox House
Clifton Park Avenue
Shipton Road
York YO30 5PA

17 December 2024

BRUNSWICK ORGANIC NURSERIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income					
Donations and legacies	2	16,045	50	16,095	16,107
Charitable activities	3	564,750	3,321	568,071	540,341
Other trading activities:					
Trading by beneficiaries	2	49,243	-	49,243	52,169
Fundraising	2	662	-	662	563
Trading subsidiary	2	224,890	-	224,890	212,824
Other	2	2,227	-	2,227	683
Investment income	2	3,364	-	3,364	1,095
Total income		861,181	3,371	864,552	823,782
Expenditure					
Raising funds					
Trading subsidiary	4	203,156	-	203,156	191,124
Other	4	5,922	-	5,922	7,122
Charitable activities	4	681,069	25,454	706,523	662,317
Total expenditure		890,147	25,454	915,601	860,563
Net (deficit) / income for the year	5	(28,966)	(22,083)	(51,049)	(36,781)
Transfer between funds	12,13	-	-	-	-
Net movement in funds		(28,966)	(22,083)	(51,049)	(36,781)
Funds at 31 March 2023		427,475	74,434	501,909	538,690
Funds at 31 March 2024		398,509	52,351	450,860	501,909

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 £51,049 (2023: £36,781).

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

Prior financial year

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income				
Donations and legacies	2	16,107	-	16,107
Charitable activities	3	532,841	7,500	540,341
Other trading activities:				
Trading by beneficiaries	2	52,169	-	52,169
Fundraising	2	563	-	563
Trading subsidiary	2	212,824	-	212,824
Other	2	683	-	683
Investment income	2	1,095	-	1,095
		_____	_____	_____
Total income		816,282	7,500	823,782
		_____	_____	_____
Expenditure				
Raising funds				
Trading subsidiary	4	191,124	-	191,124
Other	4	7,122	-	7,122
Charitable activities	4	633,211	29,106	662,317
		_____	_____	_____
Total expenditure		831,457	29,106	860,563
		_____	_____	_____
Net (deficit) / income for the year	5	(15,175)	(21,606)	(36,781)
Transfer between funds	12,13	46,404	(46,404)	-
		_____	_____	_____
Net movement in funds		31,229	(68,010)	(36,781)
Funds at 31 March 2022		396,246	142,444	538,690
		_____	_____	_____
Funds at 31 March 2023		427,475	74,434	501,909
		=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2024


	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible assets	9	98,816	91,235
CURRENT ASSETS			
Stock		22,619	23,012
Debtors	10	69,190	88,564
Cash at bank and in hand		400,324	370,851
		<u>492,133</u>	<u>482,427</u>
CREDITORS: amounts falling due in less than one year	11	<u>140,089</u>	<u>71,753</u>
NET CURRENT ASSETS		<u>352,044</u>	<u>410,674</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>450,860</u>	<u>501,909</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	303,767	337,589
Non-Charitable trading funds	12	(1,992)	189
Designated funds	12	96,734	89,697
		<u>398,509</u>	<u>427,475</u>
Restricted funds	13	<u>52,351</u>	<u>74,434</u>
TOTAL CHARITY FUNDS		<u>450,860</u>	<u>501,909</u>

For the year ending 31 March 2024 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 17 December 2024 and signed on their behalf by:


.....
Colin Brown – Acting treasurer

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2024

	Note £	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	96,734	89,697
Investment in subsidiary	6	1	1
CURRENT ASSETS			
Debtors	10	203,837	245,789
Cash at bank and in hand		279,607	230,282
		<u>483,444</u>	<u>476,071</u>
CREDITORS: amounts falling due in less than one year	11	<u>127,327</u>	<u>64,049</u>
NET CURRENT ASSETS		<u>356,117</u>	<u>412,022</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>452,852</u></u>	<u><u>501,720</u></u>
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	12	303,767	337,589
Designated	12	96,734	89,697
		<u>400,501</u>	<u>427,286</u>
Restricted funds	13	52,351	74,434
TOTAL CHARITY FUNDS		<u><u>452,852</u></u>	<u><u>501,720</u></u>

For the year ending 31 March 2024 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 17 December 2024 and signed on their behalf by:



Colin Brown – Acting treasurer

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Cash flows from operating activities:					
Net cash provided by/(used in) operating activities	1	43,905	62,873	(92,923)	(98,354)
Cash flows from investing activities					
Dividends, interest and rents from investments		3,364	3,364	1,095	1,095
Purchase of property, plant and equipment		(19,879)	(18,995)	(7,569)	(7,569)
Proceeds on disposal of tangible fixed assets		2,083	2,083	-	-
		-----	-----	-----	-----
Change in cash and cash equivalents in the year		29,473	49,325	(99,397)	(104,828)
		-----	-----	-----	-----
Cash and cash equivalents at 1 April 2023		370,851	230,282	470,248	335,110
		-----	-----	-----	-----
Cash and cash equivalents at 31 March 2024	2	400,324	279,607	370,851	230,282
		=====	=====	=====	=====

NOTES TO THE CASH FLOW STATEMENT

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

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Net income for the year	(51,049)	(48,868)	(36,781)	(23,268)
Adjustments for:				
Depreciation charges	12,298	11,958	8,866	8,595
Loss/(profit) on disposal of fixed assets	(2,083)	(2,083)	-	-
Dividends, interest and rents from investments	(3,364)	(3,364)	(1,095)	(1,095)
Decrease/(increase) in stock	393	-	1,245	-
Decrease/(increase) in debtors	19,374	41,952	(29,833)	(55,085)
Increase/(decrease) in creditors	68,336	63,278	(35,325)	(27,501)
	-----	-----	-----	-----
Net cash provided by/(used in) operating activities	43,905	62,873	(92,923)	(98,354)
	=====	=====	=====	=====

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Cash in hand	400,324	279,607	370,851	230,282
	-----	-----	-----	-----
	400,324	279,607	370,851	230,282
	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

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 2024

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 2024

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

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Donations and legacies	16,045	50	16,095	16,107	-	16,107
	<u>16,045</u>	<u>50</u>	<u>16,095</u>	<u>16,107</u>	<u>-</u>	<u>16,107</u>
Other trading activities						
Trading by beneficiaries	49,243	-	49,243	52,169	-	52,169
Fundraising	662	-	662	563	-	563
Trading subsidiary (note 6)	224,890	-	224,890	212,824	-	212,824
Other income	2,227	-	2,227	683	-	683
	<u>277,022</u>	<u>-</u>	<u>277,022</u>	<u>266,239</u>	<u>-</u>	<u>266,239</u>
Investment income						
Bank interest	3,364	-	3,364	1,095	-	1,095
	<u>3,364</u>	<u>-</u>	<u>3,364</u>	<u>1,095</u>	<u>-</u>	<u>1,095</u>
Total	294,431	50	296,481	283,441	-	283,441
	<u><u>294,431</u></u>	<u><u>50</u></u>	<u><u>296,481</u></u>	<u><u>283,441</u></u>	<u><u>-</u></u>	<u><u>283,441</u></u>

	2024 £	2023 £
Other income comprises:		
Rent / services	-	75
Miscellaneous income	2,227	608
	<u>2,227</u>	<u>608</u>
	<u><u>2,227</u></u>	<u><u>608</u></u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

3. INCOME FROM CHARITABLE ACTIVITIES

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Contracts						
City of York Council	418,066	-	418,066	423,590	-	423,590
North Yorkshire County Council	24,219	-	24,219	21,221	-	21,221
	<u>442,285</u>	<u>-</u>	<u>442,285</u>	<u>444,811</u>	<u>-</u>	<u>444,811</u>
Other						
Grants	-	3,321	3,321	-	7,500	7,500
Direct payments	122,465	-	122,465	88,030	-	88,030
	<u>564,750</u>	<u>3,321</u>	<u>568,071</u>	<u>532,841</u>	<u>7,500</u>	<u>540,341</u>

4. TOTAL EXPENDITURE

	Raising funds £	Activities costs £	Total 2024 £	Total 2023 £
Staff costs and contract labour	5,420	519,306	524,726	543,082
Trainees	-	21,183	21,183	19,765
Training	-	1,735	1,735	2,724
Travel and volunteer expenses	-	11,699	11,699	4,075
Horticultural materials	-	12,432	12,432	8,754
Craft and cooking materials	-	7,406	7,406	7,121
Garden services	-	6,145	6,145	2,735
Premises costs	-	24,482	24,482	16,756
Office costs	-	21,437	21,437	20,111
Repairs and renewals	-	11,084	11,084	16,070
Depreciation	-	11,958	11,958	8,595
Independent examination and accountancy	-	21,523	21,523	4,995
Professional fees	-	2,845	2,845	7,614
Miscellaneous	-	257	257	965
Community and events group	-	-	-	4,451
Trading subsidiary (note 6)	203,156	-	203,156	191,124
Event costs	502	-	502	1,006
Advertising	-	114	114	620
Irrecoverable VAT	-	35,000	35,000	-
(Profit)/loss on disposal of fixed assets	-	(2,083)	(2,083)	-
	<u>209,078</u>	<u>706,523</u>	<u>915,601</u>	<u>860,563</u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

5. NET INCOME FOR THE YEAR

This is stated after charging/(crediting):	2024	2023
	£	£
Accountant's independent examination	3,570	4,282
Accountant's tax advisory services	1,500	-
Depreciation (see note 9)	11,958	8,866
	<u> </u>	<u> </u>

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	2024	2023
	£	£
Turnover	225,357	212,824
Cost of sales	(133,373)	(133,304)
Staff costs and administration expenses	(94,165)	(81,274)
	<u> </u>	<u> </u>
Net (loss) profit	(2,181)	(1,754)
Amount gifted to the charity	-	(11,759)
	<u> </u>	<u> </u>
Retained in subsidiary	(2,181)	(13,513)
	<u> </u>	<u> </u>
The assets and liabilities of the subsidiary were:		
Fixed assets	2,082	1,538
Current assets	144,258	166,180
Creditors: amounts falling due within one year	(148,332)	(167,529)
	<u> </u>	<u> </u>
Total net assets	(1,992)	189
	<u> </u>	<u> </u>
Aggregate share capital and reserves	(1,992)	189
	<u> </u>	<u> </u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

7. STAFF COSTS

Consolidated staff costs during the year were as follows:	2024 £	2023 £
Wages and salaries	541,850	536,752
Employers National Insurance	27,316	28,075
Pension costs	23,680	22,873
	—————	—————
	592,846	587,700
	=====	=====

The average number of employees during the year was 37 (2023: 43) which on the basis of full-time equivalents is	20	24
	=====	=====

No employee received emoluments of more than £60,000 per annum (2023: none).

The total paid to key management personnel during the year was £73,259 (2023: £74,548)

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 (2023: none) was reimbursed for travel or subsistence costs (2023: none). The aggregated donations from trustees were £400 during the year (2023: £100).

Included in the staff costs of £598,573 is £nil (2023: £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 2024

9. FIXED ASSETS: TANGIBLE ASSETS

Group

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2023	7,915	319,982	84,358	33,783	446,038
Additions	-	2,095	884	16,900	19,879
Disposals	-	-	-	(11,983)	(11,983)
	—	—	—	—	—
At 31 March 2024	7,915	322,077	85,242	38,700	453,934
	—	—	—	—	—
Depreciation					
At 1 April 2023	-	261,945	59,075	33,783	354,803
Charge for the year	-	3,264	4,809	4,225	12,298
Depreciation on disposals	-	-	-	(11,983)	(11,983)
	—	—	—	—	—
At 31 March 2024	-	265,209	63,884	26,025	355,118
	—	—	—	—	—
Net book value					
At 31 March 2024	7,915	56,868	21,358	12,675	98,816
	=====	=====	=====	=====	=====
At 31 March 2023	7,915	58,037	25,283	-	91,235
	=====	=====	=====	=====	=====
Charity					
	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2023	7,915	319,982	78,593	33,783	440,273
Additions	-	2,095	-	16,900	18,995
Disposals	-	-	-	(11,983)	(11,983)
	—	—	—	—	—
At 31 March 2024	7,915	322,077	78,593	38,700	447,285
	—	—	—	—	—
Depreciation					
At 1 April 2023	-	261,945	54,848	33,783	350,576
Charge for the year	-	3,264	4,469	4,225	11,958
Depreciation on disposals	-	-	-	(11,983)	(11,983)
	—	—	—	—	—
At 31 March 2024	-	265,209	59,317	26,025	350,551
	—	—	—	—	—
Net book value					
At 31 March 2024	7,915	56,868	19,276	12,675	96,734
	=====	=====	=====	=====	=====
At 31 March 2023	7,915	58,037	23,745	-	89,697
	=====	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

10. DEBTORS

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Trade debtors	56,966	56,966	77,568	77,019
Prepayments	8,691	7,768	5,909	4,821
Other debtors	3,533	3,533	5,087	5,087
Amount due from subsidiary company	-	135,570	-	158,862
	_____	_____	_____	_____
	69,190	203,837	88,564	245,789
	=====	=====	=====	=====

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

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Trade creditors	24,040	14,527	13,155	7,007
VAT	9,516	8,356	28,200	29,162
Other creditors	87,514	86,839	11,045	11,045
Accruals	19,019	17,605	17,576	15,058
Deferred Income	-	-	1,777	1,777
	_____	_____	_____	_____
	140,089	127,327	71,753	64,049
	=====	=====	=====	=====

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

12. **UNRESTRICTED FUNDS**

	As at 1 April 2023 £	Income £	Expenditure £	Consolidation Adjustments £	Transfer £	As at 31 March 2024 £
Unrestricted funds						
General	337,589	636,291	(675,033)	23,915	(18,995)	303,767
Non-charitable trading funds	189	224,890	(203,156)	(23,915)	-	(1,992)
Designated – Fixed Asset	89,697	-	(11,958)	-	18,995	96,734
	-----	-----	-----	-----	-----	-----
	427,475	861,181	(890,147)	-	-	398,509
	=====	=====	=====	=====	=====	=====

----- 2022/23 -----

	As at 1 April 2022 £	Income £	Expenditure £	Consolidation Adjustments £	Transfer £	As at 31 March 2023 £
Unrestricted funds						
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
	-----	-----	-----	-----	-----	-----
	396,246	816,282	(831,457)	-	46,404	427,475
	=====	=====	=====	=====	=====	=====

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 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 2024

13. RESTRICTED FUNDS

	As at 1 April 2023 £	Income £	Expenditure £	Transfer £	As at 31 March 2024 £
Haxby Wigginton Lectern	520	-	-	-	520
Progression fund	11,061	-	-	-	11,061
Drainage Project	10,050	-	-	-	10,050
Mess room	1,160	-	-	-	1,160
Bishopthorpe ward grant	5,957	-	3,417	-	2,540
Site signage	1,138	-	761	-	377
Walled garden improvements	13,333	50	-	-	13,383
Accessibility Drainage transport	381	-	381	-	-
Dehydration Project	4,000	-	2,000	-	2,000
Kitchen refurbishment	2,229	-	-	-	2,229
Nature Helps (NCCT)	2,000	-	-	-	2,000
Paving project	6	-	6	-	-
Peter Sowerby Foundation	18,435	-	18,435	-	-
The Finnis Scott Foundation	960	-	-	-	960
Screwfix Foundation	2,750	-	-	-	2,750
Arnold Clark Community Fund	454	-	454	-	-
Fund Seating Area	-	1,000	-	-	1,000
Wood Recycling Project	-	2,321	-	-	2,321
	-----	-----	-----	-----	-----
	74,434	3,371	25,454	-	52,351
	=====	=====	=====	=====	=====

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

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

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

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.

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

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.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

13. **RESTRICTED FUNDS – continued**

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

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.

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.

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.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

13. **RESTRICTED FUNDS – continued**

Fund Seating Area – The Co-operative Bank Customer Donation Fund. The £1,000 grant has allowed the charity to invest in a multi-functional communal space that can be used for by the entire community of Brunswick and those visiting the Brunswick of York Community Interest Shop.

Wood Recycling Project – To enable the Woodwork teams to set up a wood recycling, donation & collection scheme to turn the proceeds into items such as tools, crafts and environmental assets like bird boxes.

Café development (2023 only) – 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.

Charles Ruddock Trust (2023 only) - 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.

Potting shed extension (2023 only) – 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) (2023 only) – funding for the development of IT and communication skills.

Social club staff funding 2016 (2023 only) – funding for costs associated with running the social club.

Wood-chipper (2023 only) – 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.

Neighbourly Limited Comm Fund (2023 only) – for additional staff training costs as a result of the pandemic.

Horticulture 2021-D'Oyly Carte (2023 only) - A one-off grant of £4,000.00 to Brunswick Organic Nursery to support its horticulture programmes in 2021/22.

Marsh Christian Trust (2023 only) – A grant to support with ongoing training needs both during and emerging from the pandemic.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

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

Fund balances at 31 March 2024 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	98,816	-	98,816
Current assets	439,782	52,351	492,133
Creditors: amounts falling due in less than one year	(140,089)	-	(140,089)
	<u> </u>	<u> </u>	<u> </u>
Total net assets	398,509	52,351	450,860
	<u> </u>	<u> </u>	<u> </u>
CHARITY			
Fixed assets	96,734	-	96,734
Investments	1	-	1
Current assets	431,093	52,351	483,444
Creditors: amounts falling due in less than one year	(127,327)	-	(127,327)
	<u> </u>	<u> </u>	<u> </u>
Total net assets	400,501	52,351	452,852
	<u> </u>	<u> </u>	<u> </u>
Fund balances at 31 March 2023 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
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)
	<u> </u>	<u> </u>	<u> </u>
Total net assets	427,475	74,434	501,909
	<u> </u>	<u> </u>	<u> </u>
CHARITY			
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)
	<u> </u>	<u> </u>	<u> </u>
Total net assets	427,286	74,434	501,720
	<u> </u>	<u> </u>	<u> </u>

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2024

15. LEASE COMMITMENTS

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

	Property	
	2024	2023
	£	£
Leases expiring in:		
One year	2,108	2,108
	<u> </u>	<u> </u>
	Equipment	
	2024	2023
	£	£
Leases expiring in:		
One year	898	898
Two – five years	2,693	3,590
	<u> </u>	<u> </u>

16. RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED

The gross income of the charity for the year was £664,044 and the result of the charity for the year was net deficit of £48,868.