BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2019

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 2019

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 2019.

The financial statements 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 (FRS 102) (effective 1 January 2015).

Chair's report

While there have been many changes over the past few years, with Brunswick expanding both in staffing and activities, the year 2018-19 saw some organisational changes that have had a number of impacts on how it is managed.

Adam retired at the end of 2018, and this was celebrated with a party in true Brunswick style! As one of the founders of Brunswick he had a lot of information to hand on, and we are very grateful for Adam's considerable support and flexibility over that period. We wish him all the best in his well-earned retirement.

A new co-director Sadie was appointed at the start of the financial year, to work with Lauren in leading Brunswick. The two directors were to be responsible for very separate areas. While some useful work was carried out, Sadie resigned and left in December and the structure was reviewed. It was decided to not replace with the same roles, and Lauren has continued as sole director while the next steps were decided on.

The management committee started the year with 5 trustees, and ended the year with 9 – a great success story in trustee recruitment. We have had some formal training, and have reviewed how we operate: we are now referred to as the Board of Trustees, and with its greater numbers has now made it possible to create sub-committees in time for the new financial year.

With new office management, and bedding in of Area Leaders, the management structure below Lauren, is beginning to take shape and further training will continue to support this.

In the midst of these several changes we are grateful to staff, volunteers, "workers" for continuing with the activities and daily routines and providing the great service for which we are known. In particular, we congratulate Lauren on successfully delivering change while maintaining stability through this tough year.

There have been changes on site, reviews of processes, storage, and improving the stability and look of the site. These have taken time and effort to deliver, but have created much needed space, and although the change is still ongoing the end is in sight.

A longer-term review of the site - the functions, activities and the future direction of Brunswick - has been delayed due to this period of flux, but can soon be restarted and will be taken forward.

OBJECTIVES AND ACTIVITIES

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

At the end of the financial year, our organisation had 5 full time staff and 32 part-time or variable hours staff. We seek to reciprocate the commitment and flexibility that our staff team show and believe this is reflected in our low staff turnover. The fact that many staff choose to stay working at Brunswick enables relationships with workers to become rich in knowledge, connections and trust; and in turn, this nourishes the atmosphere of community which so many people value at Brunswick.

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

Our aims and objectives

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

Our **Statement of Purpose** written in 2007 puts this into a wider context. This was called 'A reason for being':

BON aims to support people with learning difficulties towards having the fullest possible lives.

- Strangely we live in a society that does not respect, value, involve and include all of its members. Many different groups of people are marginalised. We notice that particularly those who need more support to contribute economically and those who need support to have their wishes understood are less likely to be respected; this includes people with learning difficulties.

- In addition to this we notice that if any of us are told often enough, directly or indirectly, limiting or negative ideas about ourselves - for example, that we are not able, nor valuable, we all 'internalise' it, coming to believe and act on that sense of ourselves even when we are no longer being mistreated in this way. This inner image of what we are, and what we can be, gets in the way of us leading the fullest life possible. This process is very acute for people with learning difficulties.

- We notice that people with learning difficulties are very often excluded from key aspects of a citizen's usual involvement with society: opportunity to work (contribute to society's needs), to earn money, to make choices in general including around housing (where, how and who to live with), daytime and leisure activities, and who to be friends with.

- For people in society to tolerate and accept these processes going on, people have to be isolated and separated from the people who are being mistreated and / or they have to have very powerful messages of misinformation about them.

- At the same time, we can see that the processes listed above are not in the past but are still going on right now.

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

- We recognise that to overcome the internalised inner voice that says people are not able we will need to confront, encourage, challenge and support people.

- We can try and model for the wider society that people with learning difficulties are able.

- And we can try and confront the pressures on people with learning difficulties so that the next generation is less likely to be subject to so much systematic mistreatment.

- We can offer up opportunities for people to mix outside of dependent relationships with wider society so that both groups gain a fuller understanding of each other.

BON recognises that it cannot overturn every aspect of mistreatment for all people with learning difficulties at once!

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Aims and Objectives - continued

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

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

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

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

This statement has been useful in helping us focus and challenge ourselves on the work we undertake.

Strategies for achieving aims and objectives

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

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

The range of activities that we offer include:

- **Plant production** grows a range of plants in pots which are sold through our shop. Great progress was made on clearing and rationalising the workspace space as well as successfully picking up the growing schedule part way through the year.

- **Land crops**: grow organic fruit and vegetables which are sold in our shop and also to a number of local restaurants. The increase in wholesale customers reflects the high quality of the crops being grown and this year, we have started supplying the York Food Circle, a social enterprise working to create a sustainable and fair food system with local growers.

- **Garden Services** provide contracted gardening design and maintenance services to a range of customers in York. The Garden Services teams have continued to see increasing demand for their services and have the benefit now of being able to choose which contracts offer the best opportunities for skills development, interest and value, both financially but also considering value to the community.

- **Woodwork** creates handmade items often using recycled wood ranging from bird boxes to benches. The woodwork team continues to only run one day a week and yet the diversity of products and therefore opportunities for workers keeps evolving.

- **Catering** produces snacks and lunches for staff, workers, and volunteers to enjoy. This year, the decision was made not to reopen the weekend café which has released time for the groups to focus on additional skills and development on key topics such as food hygiene and safe working practices in the kitchen.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Aims and Objectives – continued

- **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 including the Blossom Street Gallery and the Bar Convent shop. The teams continue to develop new designs.

- **Community and Events** teams offer administration skills development and assist with tasks which develop office skills such as writing our newsletter and planning events. Over the past year, the focus on increasing worker participation in events has continued as well as supporting workers with their own initiatives such as an open mic night.

- Our **shop** continues to offer work placements which see workers running the shop and serving customers directly. The shop showcases many of the products that are grown and made at Brunswick and it continues to bring pride to the workers who see the public choosing to buy their products.

Participation in social and leisure opportunities: We have continued to offer a range of social and leisure opportunities such as weekend walks, our annual picnic, Christmas celebrations and events which were organised by workers such as an open mic night. These events offer opportunities for people to connect, create and/or nurture friendships and practice social skills. Our dance and drama group, Chilli BON BON, has also continued on a Monday evening and is enjoyed by many as a creative space for movement, expression and connection.

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

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

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

ACHIEVEMENTS AND PERFORMANCE

In the past year, we have tackled some significant tasks. Some of these are fully achieved and others will continue into the next year, building upon the strong start we have made so far.

- **Managing change:** In 2018-19, we continued to implement and embed our new staff structure. This did encounter challenges such as staff illness, bereavements and some longstanding staff leaving or retiring. This included Adam, the founder and Manager of Brunswick who after over 25 years, left to enjoy having more time to focus on other interests. Whilst we need to continue embedding the changes in the year ahead, the commitment and care that the teams have shown during some difficult and emotional times has been exceptional.

- **GDPR:** In May 2018, the General Data Protection Regulation (GDPR) came into force. Our work towards implementing the necessary changes began in the previous financial year but the majority of the work has been achieved this year. Our work has included data mapping the organisation, reviewing our retention periods and reasons for keeping data and seizing the refreshed focus that GDPR demanded to improve our housekeeping of data.

- **Internal reviews:** Significant development occurred on our own internal review process for workers. The new process gives workers as much of the ownership and planning of their review as possible. The work on this illustrates the ongoing review and development of good practice.

BRUNSWICK ORGANIC NURSERIES LIMITED

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Achievements and Performance – continued

- **Use of space:** In the coming 2-3 years we will be planning and (funding permitting) starting development of our site and buildings. In preparation for this, we invested time in assessing our current use of space and implementing some much needed 'good housekeeping'. At the end of this year, there are still some areas which need work but the progress is very visible to the eye: clearer and calmer spaces, more workspace and in some buildings, better accessibility too.

- **Investment in Human Resources and Health and Safety systems:** In September 2018, we invested in a platform called Atlas which is operated by Citation. Whilst Brunswick is not a large charity, we are sizeable enough to have regular HR needs. We also wanted to find a system which could manage our ever-increasing health and safety records as Brunswick grows. In the year ahead, we will continue to expand our knowledge of the platform and explore how to make best use of this resource. Our contract with Citation includes an annual health and safety audit which has already proved positive and constructive.

- **Building our Board:** Our Board of Trustees has benefitted from several very committed and longstanding trustees however, after completing a skills audit, the Board was clear that new trustees were needed who could bring expertise to identified areas. The Board appointed four new trustees. In addition to this the Board started to explore the notion of sub-committees given that it was now large enough to do so! Three sub-committees were formed and this has helped increase the insight and knowledge into their respective areas.

- **IT:** Significant work has been completed to research different options for upgrading our IT. This will be an objective which will continue into the next year.

Our performance has also been resilient to some unfortunate challenges. In particular:

- Our minibus spent several months in the care of a local garage. The lack of a vehicle did make some day to day activities harder such as deliveries of our produce and transporting teams and people to different places. It is back on the road for now and we intend to fundraise for a replacement next year.

- In February 2019, our septic tank started to experience problems. After some initial advice, and with regular attention, it has fortunately continued to operate but it has brought the issue of drainage to the fore.

Despite these challenges and the continued energy and time needed to embed our changing structure, our delivery of a high quality service to workers at Brunswick has been achieved. There are many ways of measuring our success which capture both the softer qualities of relationships and more formal requirements such as those set out with funders. In particular, the following evidence our performance:

- Worker's internal reviews: The annual review which workers themselves lead is an opportunity for reflection, both for the worker and the staff involved. Hearing what is working well, what changes would make a difference, which people have relationships which foster trust and connection, is a great opportunity to see and hear how we are doing in fulfilling our aims for each individual.

- Worker's survey: We complete a worker's survey approximately every 18 months and invest significantly in this to attain high levels of involvement. In the survey completed this year, 100% of workers were involved in the survey. As ever, the results were an interesting read with various suggestions, ideas and feedback for us to take on board.

- City of York Council Quality Assurance Audit: We are asked to provide evidence prior to this audit including policies and data, and are then required to provide further in-depth information during a meeting. The meetings are constructive and provide an opportunity for good practice to be evidenced as well as agree any new objectives for us to work towards.

- Internally, we also have targets such as achieving regular supervision, training requirements being met and support plans being updated.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW

Treasurer's financial report

Overall, the consolidated net income for 2018-19 for BON and the CIC was £10,864, compared with £5,068 for the previous year. The CIC showed a small profit of £4,463, showing a small improvement from last year. The shop is an important outlet for Brunswick goods, and provides many and varied opportunities for workers, and we are pleased that it did not require a subsidy. We hope this will be sustained going forward.

There have been two changes worth noting to income from the two councils, for workers' places at Brunswick. We had increases in rates for Group places from City of York Council of 3.0% and from North Yorkshire County Council of 4.1%. There was no increase in the one-to-one support rates in 2018-19. The other change is that there has been a continued movement towards Direct Payments, which increases slightly the administrative work involved for Brunswick staff. Overall, income for worker's places and one-to-one support has increased by 5.2%, a combination of the increases in the Group rate and an increase in the number of places.

Income from donations and legacies increased by £2,400 in 2018-19 compared with the previous year (2018-19: £17,894; 2017-18: £15,494). However, we raised less from Fundraising Events (2018-19:£4,107; 2017-18: £9,154). We ran less events in 2018-19 than the previous year. Income from restricted grants was £20,827 in 2018-19, compared with £42,306 in 2017-18. Most of the grant income in 2017-18 (£35,000) was money for the potting shed, which is now completed. We received a final £10,000 towards the potting shed in 2018-19 from the Bernard Sunley Charitable Foundation. We must ensure that we maximise opportunities for fundraising from all sources going forward.

Our most significant expenditure is Staff costs. The consolidated total Staff costs have increased by 1.9% in 2018-19. There was no pay increase in 2018-19 but an overall small increase in wages and salaries of 1.0% and an increase in Employers National Insurance of 8.0%, owing to changes in the mix of staff and the payment of accrued holiday during the year. Employers Pension costs increased by 16.6% on the previous year. This is mainly owing to the increase in the employer contribution to 5% from 1 October 2017, which has applied in full in 2018-19. The total expenditure on training in 2018-19 was £5,572, an increase on the prior year, which was anticipated because of the need for additional training following the staff restructure exercise.

Reserves policy

A working reserve fund of at least £75,000 will be maintained in line with the reserves policy set in March 2013. This single reserve (assessed at the time as approximately two months turnover) will cover cash-flow and contingency reserves. This is currently under review.

At 31 March 2019 the amount held in free reserve was £222,791 (2018: £198,697). Some of these reserves are earmarked for working capital requirements, building works and site improvements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Staffing: Staffing has dominated our agenda over the past year, with several posts being appointed to include a new Co-Director post, Office Manager and Site Manager as well One-to-one Support staff and Relief Cover staff. In addition to the impact of operating with some vacant posts, the staff team have pulled together to support each other and the organisation through some very difficult and sad circumstances. Their care and commitment has really shone out.

Sadie Walton, joined Lauren as Co-Director and her business insight was welcomed as we looked to develop the financial and social enterprise aspects of Brunswick. Following her departure in December 2018, Lauren took on the majority of the responsibilities in both roles. This has proved to be challenging but has also provided unexpected benefits with a broader overview being held. It has impacted on the timescales of work and this will continue to be felt in the year ahead.

We had several longstanding members of staff leave Brunswick to follow changes in life or take up posts in other organisations. These included Adam, one of our founders and the Manager of Brunswick for over 25 years.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Structure, governance and management - continued

We have had several new staff join our team. The addition of fresh eyes and ideas is always an asset when combined with the experience of the existing staff team.

Governance

Board of Trustees
The number of trustees increased from five at the start of the financial year to nine by the start of 2019. The new trustees have brought invaluable knowledge and experience in the fields identified as lacking in our skills audit, and include a new Treasurer. Adding these to the knowledge of the longer standing members means we are a stronger and more efficient board of trustees.

Recruitment and appointment of trustees
It was a natural point to review and strengthen our process for recruiting new trustees. The longer serving members of the board were recruited without formal advertising and were known to one or more members of the existing board at the time of their recruitment.
More recently we have advertised and proactively searched for more trustees using updated role profiles, which has proved very successful.

Applicants have an initial meeting with the chair or deputy, and are then asked to attend one or more board meetings so they can understand the work it does and the demands that may be made on them. If they decide to join the board they will be given an induction, and serve a probationary period of six months. This year, a very positive training session from an external trainer on the role of trustees and the Board was also held.

An annual general meeting takes place toward the end of each calendar year at which trustees are elected to posts. This is an opportunity to meet with carers as well as workers who attend the project.

Decision making:
The board meets 6 to 8 times a year, to 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.

Risk management*:*

It was recognised that a Risk Register was needed. By the end of the financial year the structure was being planned, and since then we have created a register which will be monitored and reviewed regularly.

Plans for future periods

In the year ahead, we will continue to consolidate and embed the changes that we have worked to bring about. In particular, this will include:

- Continuing to recruit to vacant posts and reviewing the structure as needed.
- Upgrading our IT infrastructure
- The leadership post(s) to build stronger links with commissioners to build better understanding of the requirements of social care in the next 10 years. This will inform our future planning.
- Developing a site plan as part of a wider organisational development of a new strategic plan.
- Developing our existing information on risk into a formal organisational risk register as part of good governance.
- Securing the lease for the walled garden which will enable us to complete longer term planning for existing and possibly new activities to make best use of this space.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Brunswick Organic Nurseries Limited Also known as "Brunswick Organic Nursery and Craft Workshop" "Brunswick" and "BON"	
Charity registration number	1010178	
Company registration number	2667067	
Registered office	Appleton Road Bishopthorpe York YO23 2RF	
Board of trustees (BoT)	Anna Vinuesa	Chair
	Anthony Kilbride	Treasurer (Appointed November 2018)
	Ben Arnup	Secretary
	Angela Fernyhough-Blackwood	
	Alison Hughes	(Appointed September 2018)
	Geraldine O'Brien	
	Jacqueline O'Keefe	(Treasurer until November 2018)
	Frederick Woodhead	(Appointed November 2018)
	Simon Usher	(Appointed January 2019)
Company secretary	Ben Arnup	
Key management personnel	Adam Myers	Project Manager (retired November 2018)
	Lauren Webb	Director for People Development and Quality
	Sadie Walton	Director of Commercial Development and Finance (resigned November 2018)

Advisors

Independent examiner	Nigel Clemit ACA FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane Heslington York YO10 5DQ
Bankers	The Co-operative Bank 41 Vicar Lane Leeds LS1 1HJ

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 2015 (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:

……
Ben Arnup - company secretary

21 October 2019

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 2019 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 ACCA, 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 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.

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

28 October 2019

BRUNSWICK ORGANIC NURSERIES LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Income					
Donations and legacies	2	17,894	-	17,894	15,494
Charitable activities	3	453,413	20,827	474,240	473,716
Other trading activities:					
Trading by beneficiaries	2	71,119	-	71,119	63,210
Trading subsidiary	2 & 6	147,195	-	147,195	140,745
Other	2	8,379	-	8,379	15,666
Investment income	2	261	-	261	236
Total income		698,261	20,827	719,088	709,067
Expenditure	4				
Raising funds					
Trading subsidiary		116,809	-	116,809	117,156
Other		6,384	-	6,384	1,360
Charitable activities		568,589	16,442	585,031	585,483
Total expenditure		691,782	16,442	708,224	703,999
Net income/(expenditure) for the year	5	**6,479**	**4,385**	**10,864**	**5,068**
Transfer between funds	12	-	-	-	-
Net movement in funds		6,479	4,385	10,864	5,068
Funds at 31 March 2018		261,682	79,317	340,999	335,931
Funds at 31 March 2019		268,161	83,702	351,863	340,999

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. The surplus for the year for Companies Act purposes comprises the net income for the year of £10,864 (2018: £5,068).

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2019

	Note	2019		2018
		£	£	£
FIXED ASSETS				
Tangible assets	9		100,305	105,357
CURRENT ASSETS				
Stock		22,071		19,271
Debtors	10	161,086		144,846
Cash at bank and in hand		156,192		173,548
		339,349		337,665
CREDITORS: amounts falling due in less than one year	11	87,791		102,023
NET CURRENT ASSETS			251,558	235,642
TOTAL ASSETS LESS CURRENT LIABILITIES			351,863	340,999
THE FUNDS OF THE CHARITY				
Unrestricted funds				
General funds	12	282,357		280,341
Non-Charitable trading funds	12	(14,196)		(18,659)
			268,161	261,682
Restricted funds	13		83,702	79,317
TOTAL CHARITY FUNDS			351,863	340,999

For the year ending 31 March 2019 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 21 October 2019 and signed on their behalf by:

…….
Anna Vinuesa
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2019

	Note	2019		2018
		£	£	£
FIXED ASSETS				
Tangible assets	9		100,068	105,078
Investment in subsidiary	6		1	1
CURRENT ASSETS				
Debtors	10	228,145		217,763
Cash at bank and in hand		119,951		129,807
		348,096		347,570
CREDITORS: amounts falling due in less than one year	11	82,106		92,991
NET CURRENT ASSETS			265,990	254,579
TOTAL ASSETS LESS CURRENT LIABILITIES			366,059	359,658
THE FUNDS OF THE CHARITY				
Unrestricted funds				
General funds	12	282,357		280,341
			282,357	280,341
Restricted funds	13		83,702	79,317
TOTAL CHARITY FUNDS			366,059	359,658

For the year ending 31 March 2019 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 21 October 2019 and signed on their behalf by:

…….
Anna Vinuesa
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
Cash flows from operating activities:					
Net cash used in/(provided by) operating activities	1	(9,758)	(5,625)	41,663	28,054
Cash flows from investing activities					
Dividends, interest and rents from investments		261	3,628	236	236
Purchase of property, plant and equipment		(5,950)	(5,950)	(1,093)	(1,093)
Purchase of buildings		(1,909)	(1,909)	(74,452)	(74,452)
Change in cash and cash equivalents in the year		(17,356)	(9,856)	(33,646)	(47,255)
Cash and cash equivalents at 1 April 2018		173,548	129,807	207,194	177,062
Cash and cash equivalents at 31 March 2019	2	156,192	119,951	173,548	129,807

NOTES TO THE CASH FLOW STATEMENT

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

	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
Net income/(expenditure) for the year	**10,864**	**6,401**	**5,068**	**2,832**
Adjustments for:				
Depreciation charges	14,213	14,171	13,629	13,580
(Profit)/loss on disposal of fixed assets	(1,302)	(1,302)	-	-
Dividends, interest and rents from investments	(261)	(3,628)	(236)	(236)
(Increase)/decrease in stock	(2,800)	-	(393)	-
(Increase)/decrease in debtors	(16,240)	(10,382)	4,424	(4,169)
Increase/(decrease) in creditors	(14,232)	(10,885)	19,171	16,047
Net cash provided by/(used in) operating activities	**(9,758)**	**(5,625)**	**41,663**	**28,054**

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

	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
Cash in hand	156,192	119,951	173,548	129,807
	156,192	119,951	173,548	129,807

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

Currently, Brunswick of York CIC is not in a satisfactory financial position but the charity is supporting the CIC to allow the entity to deliver its business strategy.

Fund accounting

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

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

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

Income

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

- Sales comprise the sales of organic fruit and vegetables and groceries, horticultural sundries, crafts and gardening services.

- Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Income from charitable trading activity is accounted for when earned.

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

Expenditure

Expenditure is recognised on an accrual 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

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 2019

2. INCOME OTHER THAN CHARITABLE ACTIVITIES

	2019 Unrestricted £	2019 Restricted £	2019 Total £	2018 Unrestricted £	2018 Restricted £	2018 Total £
Donations and legacies	17,894	-	17,894	15,494	-	15,494
	17,894	-	17,894	15,494	-	15,494
Other trading activities						
Trading by beneficiaries	71,119	-	71,119	63,210	-	63,210
Fundraising	4,107	-	4,107	9,154	-	9,154
Trading subsidiary	147,195	-	147,195	140,745	-	140,745
Other income	4,272	-	4,272	6,512	-	6,512
Total other income	226,693	-	226,693	219,621	-	219,621
Investment income						
Bank interest	261	-	261	236	-	236
Total	**244,848**	**-**	**244,848**	**235,351**	**-**	**235,351**

	2019 £	2018 £
Other income comprises:		
Rent / services	900	900
External sales	456	4,401
Miscellaneous income	1,433	1,021
Room hire	90	190
Sale of fixed assets	1,393	-
	4,272	6,512

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

3. INCOME FROM CHARITABLE ACTIVITIES

	2019 Unrestricted £	2019 Restricted £	2019 Total £	2018 Unrestricted £	2018 Restricted £	2018 Total £
Contracts						
City of York Council	353,209	-	353,209	353,384	-	353,384
North Yorkshire County Council	31,806	-	31,806	25,584	-	25,584
	385,015	-	385,015	378,968	-	378,968
Other						
Grants	-	20,827	20,827	-	42,306	42,306
Direct payments	63,047	-	63,047	46,885	-	46,885
Social club	5,351	-	5,351	5,557	-	5,557
Total	453,413	20,827	474,240	431,410	42,306	473,716

4. TOTAL EXPENDITURE

	Raising funds £	Activities costs £	Total 2019 £	Total 2018 £
Staff costs and contract labour	6,097	442,746	448,843	445,751
Trainees	-	20,907	20,907	20,513
Training	-	5,572	5,572	2,458
Travel and volunteer expenses	-	8,675	8,675	10,036
Horticultural materials	-	10,020	10,020	8,945
Craft and cooking materials	-	5,624	5,624	8,260
Garden services	-	12,006	12,006	6,059
Premises costs	-	14,649	14,649	13,425
Office costs	-	18,938	18,938	16,064
Advertising	-	-	-	1,211
Repairs and renewals	-	12,298	12,298	13,442
Depreciation	-	14,171	14,171	13,580
Audit and accountancy	-	2,763	2,763	2,763
Professional fees	-	2,440	2,440	7,046
Miscellaneous	-	5,955	5,955	7,470
Activity and project costs	-	-	-	301
Social club	-	8,267	8,267	9,370
Trading subsidiary	116,809	-	116,809	117,156
Event costs	271	-	271	-
Goods for resale	16	-	16	149
Total expenditure	123,193	585,031	708,224	703,999

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

5. NET INCOME FOR THE YEAR

This is stated after charging:	2019 £	2018 £
Accountants independent examination (including VAT)	2,763	2,763
Depreciation	14,171	13,580
Operating lease costs - land and buildings	9,942	9,923

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	2019 £	2018 £
Turnover	147,195	140,745
Cost of sales	(85,610)	(80,868)
Staff costs and administration expenses	(53,754)	(57,641)
Loan interest payable	(3,368)	-
Net (loss) / profit	4,463	2,236
Amount gifted to the charity	-	-
Retained in subsidiary	4,463	2,236

The assets and liabilities of the subsidiary were:

Fixed assets	237	279
Current assets	61,963	64,909
Creditors: amounts falling due within one year	(76,396)	(83,847)
Total net assets	(14,196)	(18,659)
Aggregate share capital and reserves	(14,196)	(18,659)

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

7. STAFF COSTS

Consolidated staff costs during the year were as follows:	2019 £	2018 £
Wages and salaries	441,070	436,771
Employers National Insurance	23,503	21,771
Pension costs	18,397	15,789
Redundancy costs	374	-
	483,344	474,331

The average number of employees during the year was 36 (2018: 39) which on the basis of full time equivalents is	21	22

No employee received emoluments of more than £60,000 per annum (2018: none).

The total paid to key management personnel during the year was £79,954 (2018: £61,276)

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 1 trustee was reimbursed £115 for training course (2018: nil).

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 2019

9. **FIXED ASSETS: TANGIBLE ASSETS**

Group

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2018	7,915	318,073	62,519	49,533	438,040
Additions	-	1,909	5,950	-	7,859
Disposals	-	-	(2,535)	(15,750)	(18,285)
At 31 March 2019	7,915	319,982	65,934	33,783	427,614
Depreciation					
At 1 April 2018	-	243,380	45,965	43,338	332,683
Charge for the year	-	4,148	3,870	6,195	14,213
Depreciation on disposals	-	-	(3,837)	(15,750)	(19,587)
At 31 March 2019	-	247,528	45,998	33,783	327,309
Net book value					
At 31 March 2019	7,915	72,454	19,936	-	100,305
At 31 March 2018	7,915	74,693	16,554	6,195	105,357

Charity

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2018	7,915	318,073	61,780	49,533	437,301
Additions	-	1,909	5,950	-	7,859
Disposals	-	-	(2,535)	(15,750)	(18,285)
At 31 March 2019	7,915	319,982	65,195	33,783	426,875
Depreciation					
At 1 April 2018	-	243,380	45,505	43,338	332,223
Charge for the year	-	4,148	3,828	6,195	14,171
Depreciation on disposals	-	-	(3,837)	(15,750)	(19,587)
At 31 March 2019	-	247,528	45,496	33,783	326,807
Net book value					
At 31 March 2019	7,915	72,454	19,699	-	100,068
At 31 March 2018	7,915	74,693	16,275	6,195	105,078

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

10. **DEBTORS**

	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
Trade debtors	152,008	148,540	136,585	134,872
Prepayments	3,061	2,878	3,248	3,065
Other debtors	6,017	6,017	5,013	5,013
Amount due from subsidiary company	-	70,710	-	74,813
	161,086	228,145	144,846	217,763

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

	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
Trade creditors	21,265	20,189	15,622	10,486
VAT	24,562	21,452	22,978	21,795
Other creditors	7,985	7,985	10,375	10,375
Accruals	33,979	32,480	53,048	50,335
	87,791	82,106	102,023	92,991

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

12. **UNRESTRICTED FUNDS**

	As at 1 April 2018 £	Income £	Expenditure £	Consolidation adjustments £	Transfer	As at 31 March 2019 £
Unrestricted funds						
General	280,341	551,066	(574,973)	25,923	-	282,357
Non-charitable trading funds	(18,659)	147,195	(116,809)	(25,923)	-	(14,196)
	261,682	698,261	(691,782)	-	-	268,161

Unrestricted funds

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

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

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

	As at 1 April 2017 £	Income £	Expenditure £	Consolidation adjustments £	Transfer	As at 31 March 2018 £
Unrestricted funds						
General	310,931	526,016	(577,799)	21,353	(160)	280,341
Non-charitable trading funds	(20,895)	140,746	(117,157)	(21,353)	-	(18,659)
	290,036	666,762	(694,956)	-	(160)	261,682

Unrestricted funds

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

13. **RESTRICTED FUNDS**

	As at 1 April 2018 £	Income £	Expenditure £	Transfer £	As at 31 March 2019 £
Café development	239	-	36	-	203
Haxby Wigginton Lectern	520	-	-	-	520
Shop cool store	80	-	80	-	-
Progression fund	16,061	-	-	-	16,061
Norman Collinson Charitable Trust	1,201	-	424	-	777
Charles Ruddock Trust	391	-	58	-	333
The Brelms Trust CIO	848	-	848	-	-
Mess room	2,000	-	212	-	1,788
Potting shed extension	41,741	10,077	2,215	-	49,603
IT comms development – Bishier-Hinton	3,000	-	-	-	3,000
IT comms development – Discovery	4,624	-	-	-	4,624
Social club staff funding 2016	2,380	-	475	-	1,905
Bishopthorpe ward grant	5,232	6,000	11,232	-	-
Wood-chipper	1,000	4,750	862	-	4,888
	79,317	20,827	16,442	-	83,702

---------- 2017/18 ----------

	As at 1 April 2017 £	Income £	Expenditure £	Transfer £	As at 31 March 2018 £
Café development	281	-	42	-	239
Horsemanship fund	140	-	140	-	-
Haxby Wigginton Lectern	520	-	-	-	520
Shop cool store	80	-	-	-	80
Literacy	3	-	15	12	-
Pond development	49	-	119	70	-
Progression fund	16,061	-	-	-	16,061
Norman Collinson Charitable Trust	2,025	-	824	-	1,201
Charles Ruddock Trust	460	-	69	-	391
The Brelms Trust CIO	1,866	-	1,018	-	848
Mess room	2,000	-	-	-	2,000
Potting shed extension	10,000	35,000	3,259	-	41,741
IT comms development – Bishier-Hinton	5,000	-	2,000	-	3,000
IT comms development – Discovery	5,000	-	376	-	4,624
Social club staff funding 2016	2,410	-	30	-	2,380
Bishopthorpe ward grant	-	5,500	268	-	5,232
The Grail Society	-	806	884	78	-
Wood-chipper	-	1,000	-	-	1,000
	45,895	42,306	9,044	160	79,317

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

13. **RESTRICTED FUNDS – continued**

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

Café development – funding received to further develop the café.

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

Shop cool store - Funding towards the cost of cool storage for the BON shop

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

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

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

The Brelms Trust CIO – salary only for the staffing of the Brunswick Social Cub.

Mess room – funding received to upgrade the mess room.

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

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

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

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

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

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

Horsemanship for people with learning difficulties – funding subsidised taster sessions for people with learning difficulties to experience working with horses.

Literacy - Funding towards the cost of equipment to improve resources available to our literacy group and to the administration group.

Pond development - A grant towards the costs of the area around our pond both to increase its use as quiet place for users of the site and to increase the wildlife habitat.

The Grail Society – Grant to the social club to fund work with a professional choreographer and musician to prepare a performance piece for the Northern Ballet's 'Expressions' event.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2019

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2019 are represented by:	Unrestricted funds £	Restricted funds £	Total £
GROUP			
Fixed assets	45,370	54,935	100,305
Current assets	310,582	28,767	339,349
Creditors: amounts falling due in less than one year	(87,791)	-	(87,791)
Total net assets	268,161	83,702	351,863
CHARITY			
Fixed assets	45,133	54,935	100,068
Investments	1	-	1
Current assets	319,329	28,767	348,096
Creditors: amounts falling due in less than one year	(82,106)	-	(82,106)
Total net assets	282,357	83,702	366,059

15. LEASE COMMITMENTS

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

	Property	
	2019 £	2018 £
Leases expiring in:		
One year	1,269	1,269

	Equipment	
	2019 £	2018 £
Leases expiring in:		
One year	887	887
Two – five years	2,662	3,550

16. RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED

The gross income of the charity for the year was £597,816 and the result of the charity for the year was net surplus of £6,401.