BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES

AND ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2020

Company registration number 2667067
Registered charity number 1010178

jwpcreers llp
CHARTERED ACCOUNTANTS

BRUNSWICK ORGANIC NURSERIES LIMITED

I N D E X P A G E

CHAIR'S REPORT	1
REPORT OF THE BOARD OF TRUSTEES	2 - 10
INDEPENDENT EXAMINER'S REPORT	11
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES	12
CONSOLIDATED BALANCE SHEET	13
BALANCE SHEET	14
CONSOLIDATED AND CHARITY ONLY CASH FLOW STATEMENTS	15
NOTES TO THE ACCOUNTS	16 - 28

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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 2020. 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.

Chair's report

It is hard to write a report now for a period pre-Covid, but this covers April 2019 to March 2020, so it was only in the final couple of months of the financial year that there was any hint of the problems to come.

At the start of the year, Lauren was director but had no deputy or other senior management support. The area leaders were getting used to managing their teams and for some time we had trialled a role specifically for supporting workers which was not successful as a job share and needed review. By the summer further senior support was needed, and Alison resigned as a trustee in order to work part time in a job share as co-director with Lauren. While this would work short term, in January 2020 it was decided to also recruit a deputy director, and a full time service manager with a specific worker support remit.

By the end of the financial year, the senior structure had therefore altered with half a temporary and two new permanent senior posts in place, prior to Lauren's anticipated maternity leave later in 2020.

Workers, staff and volunteers had continued to work well, creating new products for sale in the shop including more variety in woodwork, trialling new gifts in crafts and revising the plant and food produce range. Site maintenance continued, making improvements within a limited budget. It was a year of consolidation after the restructure and changes in senior staff.

The shop delivered a profit in 2019-20 and has made its balance sheet solvent again, and it is anticipated in the coming year or two that it would be able to gift all profit as donations back to Brunswick as originally envisaged when it was set up as a Community Interest Company (CIC).

In the final weeks of the financial year, lockdown was announced and the board and management spent all available time in planning for the various potential scenarios then envisaged. Overall, I am relieved and proud to say that we have weathered that initial storm remarkably well, with sheer hard work from all concerned in creating flexible but workable arrangements. Brunswick has been able to continue to provide activities and support to workers in as many distanced ways as possible.

Looking forward in 2020, some form of new normality will return with at least some workers able to attend on site, however, we are very conscious that things can change extremely rapidly, and we continue to prepare contingencies in readiness for new lockdowns, or for changes in the commissioning of places from our major customers: City of York Council and North Yorkshire County Council.

We have maintained a good working relationship with both CYC and NYCC, and have impressed them with our levels of planning and ability to switch and create novel methods to provide a service and support to our workers. We hope that they will continue to see us as a key provider when they review their contracts in the coming year.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

About us

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

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

At the end of the financial year, our organisation had 7 full time staff and 34 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 ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Aims and Objectives – continued

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

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

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

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

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

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

Strategies for achieving aims and objectives

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

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

The range of activities that we offer include:

- **Plant production** grows a range of plants in pots which are sold through our shop.
- **Land crops** grow organic fruit and vegetables which are sold in our shop and also to a number of local restaurants. We have continued to supply the York Food Circle, a social enterprise working to create a sustainable and fair food system with local growers.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Aims and Objectives - continued

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

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

- **Catering** produces snacks and lunches for staff, workers, and volunteers to enjoy. During this last year the catering team have also expanded their operations to bake goods for the shop, this has been a real success.

- **Crafts** produce a range of products such as cards, jewellery and rugs which are sold in our shop and in a number of outlets across York 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 and many other fund-raising events.

- 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, the summer 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 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.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

ACHIEVEMENTS AND PERFORMANCE

In the past year, we have tackled some significant tasks. Some of these are a continuation of projects started in earlier years, some are fully achieved and others will continue into the next year. In the last months of the financial year, we began to feel the impact of Covid. Although Covid ultimately caused the closure of our service towards the end of March 2020, the impact on 2019-20 from Covid was relatively minor in financial terms. However, the impact on the current financial year is much more significant and is discussed in more detail below.

- **Managing change**: In 2019-20, we continued to recruit to implement and embed our new staff structure. Whilst we need to continue embedding the changes in the year ahead, the commitment and care that the teams have shown has been exceptional.

- **GDPR**: Our work has continued ensuring that we meet all of the necessary legislation.

- **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.

- **Use of space**: In the coming 2-3 years we will develop a longer-term vision for Brunswick and work to secure significant funding to support this vision. Without doubt this will include development of our site and buildings. In preparation for this, we continue to invest time in assessing our current use of space and implementing some much needed 'good housekeeping'. Covid has added to this need to have cleaner and clearer spaces and better accessibility too.

- **Walled garden lease**: During the year, we secured a 20 year 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.

- **Investment in Human Resources and Health and Safety systems**: Last year we invested in a platform called Atlas which is operated by Citation. We have continued to expand our knowledge of the platform and explored how to make best use of this resource. We have used the platform to undertake and record risk assessments across our sites and services. This has been especially useful for Covid related risk assessments. Our contract with Citation includes an annual health and safety audit which continues to prove positive and constructive.

- **IT**: We are now working with a company called Fusion, and they have helped us to improve our IT infrastructure and resources. This was a significant investment but has proved to be incredibly worthwhile especially as homeworking and being able to access our systems remotely has become a significant feature of how we now work.

- **Drainage project:** 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. We have explored many options to resolve this challenge and gained funding from a grant and from an insurance claim which will enable us to link into the mains drainage system. Planning work has started on this important project.

- **City of York Council Quality Assurance Audit**: The audit was delayed due to Covid.

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

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

THE IMPACT OF COVID 19

2020 has been a year of two halves, before Covid emerged and after it. Before Covid we continued to tackle our normal challenges, these challenges now seem small and inconsequential compared with the incredible challenges that we have faced and will continue to face with regard to Covid. The number of decisions that we have had to make and the creativity needed to innovate around problems has been exceptional. Our wonderful staff, workers and volunteers have stuck with us and continued to provide much support, care and humour to each other and others in these unprecedented times. Each and every member of staff has gone above and beyond in their support and dedication to our workers. We also thank the many people who have donated to Brunswick during the year, without their support we could not achieve many of the things that we do.

The Coronavirus Covid 19 had a very significant impact on Brunswick. We watched as the virus spread across the world and we worked really hard to keep our staff and workers safe. All of our normal activities through the Spring were curtailed. We risk assessed and referred to all of the emerging guidance. We practised as much socially distanced activity as we could. However, it became very clear that we could not sustain all our services with all our staff and workers on site safely, and just as we were recognising that things at Brunswick had to change very quickly, the decision to stop was taken out of our hands and we all went into national lockdown on Tuesday March 24th 2020. A service built on relationships, on face to face contact and on community was abruptly halted.

All of our work opportunities were stopped with immediate effect. We began to rethink our model of provision and work with our commissioners to develop new ways of working.

Currently, our funding from the local Councils for day-care services has been maintained at previous levels. We have been successful in applying for additional grant funding and, although we were not able to hold Springfest in 2020, we have run a number of online fundraising campaigns and events. Our garden services team are delivering garden maintenance contracts, albeit at a reduced level, and our horticulture work area has continued to produce plants and produce for our shop and wholesale customers. Our shop closed initially but has successfully reopened. We are forecasting reduced income for 2020-21, but are actively managing costs and opportunities for grant funding, such that we do not expect to suffer a significant deficit for 2020-21. We currently believe that we have sufficient reserves to fund the on-going activities of the charity.

The many and varied challenges and impacts of Covid are difficult to imagine or predict, and this will be a major feature of our current financial year and we fear for years to come.

FINANCIAL REVIEW

Treasurer's financial report

Overall, the consolidated net income for 2019-20 for BON and the CIC was £64,644, compared with £10,864 for the previous year. The CIC made a profit of £15,269 (2018-19: £4,463), and has sustained and built on improvements in its financial performance made in the previous financial year. As well as raising funds for Brunswick, the shop is an important outlet for Brunswick goods, and provides many and varied opportunities for workers. The current financial year will be a challenging one for the CIC but we are hopeful that it will manage to break-even for the year.

Overall, income for workers' places and one-to-one support has increased by 6.9%. Our standard rates for attendance and one-to-one support were increased by 4.0% for the financial year 2019-20. The remaining 2.9% increase is a combination of additional one-to-one support contracts for workers who attend Brunswick and a small increase in the number of places.

Income from donations and legacies increased compared with the previous year (2019-20: £19,875; 2018-19: £17,894) and we also raised more from fundraising events (2019-20: £5,775; 2018-19: £4,107), a combined improvement of £3,649 on the previous year.

Treasurer's financial report (Continued)

Income from restricted grants was £26,050 in 2019-20, compared with £20,827 in 2018-19. We finalised the lease for the walled garden at Bishopthorpe Palace during the financial year. Whilst the terms of the new lease were being discussed, we accrued a quarterly rental in our accounts. It was agreed that an amount of £13,333 would be transferred from the rent accrual to a Walled Garden Improvement Fund, which represents funding for landlord approved improvement works to the walled garden. This added £13,333 to our restricted fund surplus for 2019-20.

We also received £12,170 relating to an insurance claim for damage to our septic tank, which we expect to use to fund our drainage project, which involves replacement of the existing septic tank.

Our most significant expenditure is staff costs. The consolidated total staff costs have increased by 4.0% in 2019-20. Staff received a 2.86% pay increase in 2019-20, which mirrored the increase in the real living wage for 2019-20. The remaining 1.1% is additional hours worked. The total expenditure on external training in 2019-20 was £3,953, a decrease on the prior year (2018-19: £5,572). However, this fall in external training costs in 2019-20 is offset by two additional internal staff training days held in 2019-20 and a full year's costs for our online health and safety training facility run by Citation, compared to seven months in 2018-19.

Reserves policy

How much we need to hold in reserve and why

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

The trustees also aim to have an Adversity Reserve of £20,000. This will cover large, unexpected expenses.

How and when the charity's reserves can be spent

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

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

How often the reserves policy will be reviewed

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

Free reserves

At 31 March 2020 the amount held in free reserve was £261,300 (2019: £222,791). Of this, £180,000 is set aside for the Working Capital Reserve and £20,000 for the Adversity Reserve. We also intend to designate £15,000 for our Drainage Project. We are currently developing a plan for future building works and site improvements. We expect to use a proportion of our free reserves to fund some of this future development.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Staffing: Staffing continued to dominate our agenda, with several key posts being appointed, including a new deputy director post, service manager and part time director as well as one-to-one support staff and relief cover staff. The summer was especially challenging and thanks goes to all the staff who helped cover the rota by doing extra whilst we recruited additional staff.

In August 2019, Alison Hughes resigned as a trustee and joined the leadership team as a temporary part time director to support Lauren Webb, with a view to Lauren taking maternity leave in 2020-21. To complete the very important restructure that was started several years ago, in January 2020 a service manager (Charlotte Renshaw) was appointed to take over the operational service and worker support from Maja Koch who wished to move into a more developmental role, funded through grants. As part of this recruitment process a new deputy director (Michael Tansley Thomas) was also appointed. These latter two roles have proved crucial during Covid and will be pivotal in supporting the directors going forward.

Governance

Board of trustees

Last year, we increased the number of trustees to nine. The new trustees have brought invaluable knowledge and experience in the fields identified as lacking in our skills audit. Adding these to the knowledge of the longer standing members means we are a stronger and more efficient board of trustees.

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*:*

Last year it was recognised that a Risk Register was needed. In this financial year, we have created a register which is 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.

BRUNSWICK ORGANIC NURSERIES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Brunswick Organic Nurseries Limited Also known as “Brunswick Organic Nursery and Craft Workshop” “Brunswick” and “BON”	
Charity registration number	1010178	
Company registration number	2667067	
Registered office	Appleton Road Bishopthorpe York YO23 2RF	
Board of trustees	Anna Vinuesa Anthony Kilbride Ben Arnup Angela Fernyhough-Blackwood Alison Hughes Geraldine O’Brien Jacqueline O’Keefe Frederick Woodhead Simon Usher	Chair Treasurer (Secretary until November 2019) (Resigned August 2019) (Secretary from November 2019)
Company secretary	Frederick Woodhead	
Key management personnel	Alison Hughes Lauren Webb	Director Director for People Development and Quality
Advisors		
Independent examiner	J L Campbell FCCA BSC (Hons) MAAT 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 2020

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:

……
Frederick Woodhead - company secretary

11 November 2020

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 2020 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.

J L Campbell FCCA BSC (Hons) MAAT
JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
Heslington
York YO10 5DQ

11 November 2020

BRUNSWICK ORGANIC NURSERIES LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income					
Donations and legacies	2	19,875	-	19,875	17,894
Charitable activities	3	484,504	26,050	510,554	474,240
Other trading activities:					
Trading by beneficiaries	2	62,105	-	62,105	71,119
Trading subsidiary	2	184,057	-	184,057	147,195
Other	2	21,406	-	21,406	8,379
Investment income	2	177	-	177	261
Total income		772,124	26,050	798,174	719,088
Expenditure	4				
Raising funds					
Trading subsidiary		146,205	-	146,205	116,809
Other		9,362	-	9,362	6,384
Charitable activities		573,812	4,151	577,963	585,031
Total expenditure		729,379	4,151	733,530	708,224
Net income for the year	5	**42,745**	**21,899**	**64,644**	**10,864**
Transfer between funds	12	-	-	-	-
Net movement in funds		42,745	21,899	64,644	10,864
Funds at 31 March 2019		268,161	83,702	351,863	340,999
Funds at 31 March 2020		310,906	105,601	416,507	351,863

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 £64,644 (2019: £10,864).

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2020

	Note	2020		2019
		£	£	£
FIXED ASSETS				
Tangible assets	9		101,684	100,305
CURRENT ASSETS				
Stock		21,289		22,071
Debtors	10	50,499		161,086
Cash at bank and in hand		345,393		156,192
		417,181		339,349
CREDITORS: amounts falling due in less than one year	11	102,358		87,791
NET CURRENT ASSETS			314,823	251,558
TOTAL ASSETS LESS CURRENT LIABILITIES			416,507	351,863
THE FUNDS OF THE CHARITY				
Unrestricted funds				
General funds	12	309,833		282,357
Non-Charitable trading funds	12	1,073		(14,196)
			310,906	268,161
Restricted funds	13		105,601	83,702
TOTAL CHARITY FUNDS			416,507	351,863

For the year ending 31 March 2020 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 11 November 2020 and signed on their behalf by:

……..
Anna Vinuesa
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

(Company number 2667067)

BALANCE SHEET AT 31 MARCH 2020

	Note	2020		2019
		£	£	£
FIXED ASSETS				
Tangible assets	9		99,574	100,068
Investment in subsidiary	6		1	1
CURRENT ASSETS				
Debtors	10	142,045		228,145
Cash at bank and in hand		264,805		119,951
		406,850		348,096
CREDITORS: amounts falling due in less than one year	11	90,991		82,106
NET CURRENT ASSETS			315,859	265,990
TOTAL ASSETS LESS CURRENT LIABILITIES			415,434	366,059
THE FUNDS OF THE CHARITY				
Unrestricted funds				
General funds	12	309,833		282,357
			309,833	282,357
Restricted funds	13		105,601	83,702
TOTAL CHARITY FUNDS			415,434	366,059

For the year ending 31 March 2020 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 11 November 2020 and signed on their behalf by:

…….
Anna Vinuesa
Chair

BRUNSWICK ORGANIC NURSERIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Group 2020 £	Charity 2020 £	Group 2019 £	Charity 2019 £
Cash flows from operating activities:					
Net cash provided by/(used in) operating activities	1	202,411	154,986	(9,758)	(5,625)
Cash flows from investing activities					
Dividends, interest and rents from investments		177	391	261	3,628
Purchase of property, plant and equipment		(13,387)	(10,523)	(5,950)	(5,950)
Purchase of buildings		-	-	(1,909)	(1,909)
Change in cash and cash equivalents in the year		189,201	144,854	(17,356)	(9,856)
Cash and cash equivalents at 1 April 2019		156,192	119,951	173,548	129,807
Cash and cash equivalents at 31 March 2020	2	345,393	264,805	156,192	119,951

NOTES TO THE CASH FLOW STATEMENT

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

	Group 2020 £	Charity 2020 £	Group 2019 £	Charity 2019 £
Net income for the year	**64,644**	**49,375**	**10,864**	**6,401**
Adjustments for:				
Depreciation charges	11,235	10,244	14,213	14,171
Loss/(profit) on disposal of fixed assets	773	773	(1,302)	(1,302)
Dividends, interest and rents from investments	(177)	(391)	(261)	(3,628)
Decrease/(increase) in stock	782	-	(2,800)	-
Decrease/(increase in debtors	110,587	86,100	(16,240)	(10,382)
Increase/(decrease) in creditors	14,567	8,885	(14,232)	(10,885)
Net cash provided by/(used in) operating activities	**202,411**	**154,986**	**(9,758)**	**(5,625)**

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2020 £	Charity 2020 £	Group 2019 £	Charity 2019 £
Cash in hand	345,393	264,805	156,192	119,951
	345,393	264,805	156,192	119,951

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

1. ACCOUNTING POLICIES

Basis of preparation

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

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

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

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

Group financial statements

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

Fund accounting

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

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

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

Income

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

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

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

- Investment income is included when receivable.

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

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

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 2020

2. INCOME OTHER THAN CHARITABLE ACTIVITIES

	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Unrestricted £	2019 Restricted £	2019 Total £
Donations and legacies	19,875	-	19,875	17,894	-	17,894
	19,875	-	19,875	17,894	-	17,894
Other trading activities						
Trading by beneficiaries	62,105	-	62,105	71,119	-	71,119
Fundraising	5,775	-	5,775	4,107	-	4,107
Trading subsidiary	184,057	-	184,057	147,195	-	147,195
Other income	15,631	-	15,631	4,272	-	4,272
Total other trading activities	267,568	-	267,568	226,693	-	226,693
Investment income						
Bank interest	177	-	177	261	-	261
Total	**287,620**	**-**	**287,620**	**244,848**	**-**	**244,848**

	2020 £	2019 £
Other income comprises:		
Rent / services	900	900
External sales	237	456
Miscellaneous income	2,304	1,433
Room hire	20	90
Sale of fixed assets	-	1,393
Insurance claim	12,170	-
	15,631	4,272

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

3. INCOME FROM CHARITABLE ACTIVITIES

	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Unrestricted £	2019 Restricted £	2019 Total £
Contracts						
City of York Council	386,449	-	386,449	353,209	-	353,209
North Yorkshire County Council	30,026	-	30,026	31,806	-	31,806
East Riding County Council	857	-	857	-	-	-
Leeds City Council	907	-	907	-	-	-
	418,239	-	418,239	385,015	-	385,015
Other						
Grants	-	26,050	26,050	-	20,827	20,827
Direct payments	61,218	-	61,218	63,047	-	63,047
Social club	5,047	-	5,047	5,351	-	5,351
Total	484,504	26,050	510,554	453,413	20,827	474,240

4. TOTAL EXPENDITURE

	Raising funds £	Activities costs £	Total 2020 £	Total 2019 £
Staff costs and contract labour	8,146	458,743	466,889	448,843
Trainees	-	20,177	20,177	20,907
Training	-	3,953	3,953	5,572
Travel and volunteer expenses	-	9,067	9,067	8,675
Horticultural materials	-	8,086	8,086	10,020
Craft and cooking materials	-	5,690	5,690	5,624
Garden services	-	7,590	7,590	12,006
Premises costs	-	427	427	14,649
Office costs	-	22,151	22,151	18,938
Advertising	-	50	50	-
Repairs and renewals	-	8,313	8,313	12,298
Depreciation	-	10,244	10,244	14,171
Audit and accountancy	-	2,863	2,863	2,763
Professional fees	-	4,799	4,799	2,440
Miscellaneous	-	6,345	6,345	5,955
Social club	-	9,465	9,465	8,267
Trading subsidiary	146,205	-	146,205	116,809
Event costs	1,088	-	1,088	271
Goods for resale	128	-	128	16
Total expenditure	155,567	577,963	733,530	708,224

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

5. NET INCOME FOR THE YEAR

This is stated after charging/(crediting):	2020 £	2019 £
Accountants independent examination (including VAT)	2,863	2,763
Depreciation	10,244	14,171
Operating lease costs - land and buildings	(3,364)	9,942

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	2020 £	2019 £
Turnover	184,057	147,195
Cost of sales	(109,730)	(85,610)
Staff costs and administration expenses	(58,844)	(53,754)
Loan interest payable	(214)	(3,368)
Net profit	15,269	4,463
Amount gifted to the charity	-	-
Retained in subsidiary	15,269	4,463

The assets and liabilities of the subsidiary were:

Fixed assets	2,111	237
Current assets	103,204	61,963
Creditors: amounts falling due within one year	(104,242)	(76,396)
Total net assets	1,073	(14,196)
Aggregate share capital and reserves	1,073	(14,196)

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

7. STAFF COSTS

Consolidated staff costs during the year were as follows:	2020 £	2019 £
Wages and salaries	476,977	441,070
Employers National Insurance	22,275	23,503
Pension costs	18,265	18,397
Redundancy costs	-	374
	517,517	483,344

The average number of employees during the year was 37 (2019: 36) which on the basis of full time equivalents is	22	21

No employee received emoluments of more than £60,000 per annum (2019: none).

The total paid to key management personnel during the year was £45,235 (2019: £79,954)

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 (2019: 1) was reimbursed for travel or subsistence costs (2019: £115).

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 2020

9. **FIXED ASSETS: TANGIBLE ASSETS**

Group

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2019	7,915	319,982	65,934	33,783	427,614
Additions	-	-	13,387	-	13,387
Disposals	-	-	(15,127)	-	(15,127)
At 31 March 2020	7,915	319,982	64,194	33,783	425,874
Depreciation					
At 1 April 2019	-	247,528	45,998	33,783	327,309
Charge for the year	-	4,071	7,164	-	11,235
Depreciation on disposals	-	-	(14,354)	-	(14,354)
At 31 March 2020	-	251,599	38,808	33,783	324,190
Net book value					
At 31 March 2020	7,915	68,383	25,386	-	101,684
At 31 March 2019	7,915	72,454	19,936	-	100,305

Charity

	Freehold land £	Buildings £	Plant and equipment £	Vehicles £	Total £
Cost					
At 1 April 2019	7,915	319,982	65,195	33,783	426,875
Additions	-	-	10,523	-	10,523
Disposals	-	-	(15,127)	-	(15,127)
At 31 March 2020	7,915	319,982	60,591	33,783	422,271
Depreciation					
At 1 April 2019	-	247,528	45,496	33,783	326,807
Charge for the year	-	4,071	6,173	-	10,244
Depreciation on disposals	-	-	(14,354)	-	(14,354)
At 31 March 2020	-	251,599	37,315	33,783	322,697
Net book value					
At 31 March 2020	7,915	68,383	23,276	-	99,574
At 31 March 2019	7,915	72,454	19,699	-	100,068

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

10. **DEBTORS**

	Group 2020 £	Charity 2020 £	Group 2019 £	Charity 2019 £
Trade debtors	43,630	42,486	152,008	148,540
Prepayments	2,960	2,777	3,061	2,878
Other debtors	3,909	3,909	6,017	6,017
Amount due from subsidiary company	-	92,873	-	70,710
	50,499	142,045	161,086	228,145

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

	Group 2020 £	Charity 2020 £	Group 2019 £	Charity 2019 £
Trade creditors	11,989	5,694	21,265	20,189
VAT	43,363	40,415	24,562	21,452
Other creditors	11,544	11,544	7,985	7,985
Accruals	35,462	33,338	33,979	32,480
	102,358	90,991	87,791	82,106

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

12. **UNRESTRICTED FUNDS**

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

---------- 2018/19 ----------

	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.

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

13. **RESTRICTED FUNDS**

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

2018/19

	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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

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 (2019 only) - 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.

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

The Brelms Trust ClO (2019 only) – 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.

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

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

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

BRUNSWICK ORGANIC NURSERIES LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2020

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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	
	2020	2019
	£	£
Leases expiring in:		
One year	3,131	1,269

	Equipment	
	2020	2019
	£	£
Leases expiring in:		
One year	887	887
Two – five years	1,775	2,662

16. RESULTS OF BRUNSWICK ORGANIC NURSERIES LIMITED

The gross income of the charity for the year was £636,700 and the result of the charity for the year was net surplus of £49,375.