

BROGDALE COLLECTIONS

England & Wales · Charity number 1135678

Details

Status	Registered
Legal form	Charitable company
Company number	06221780
Registered	2010-04-27
Register	View on the Charity Commission register

Contact

Address	Brogdale Collections 1-3 Brogdale Farm Brogdale Road Faversham Kent ME13 8XZ
Phone	01795536250
Email	office@brogdalecollections.org
Website	www.brogdalecollections.co.uk

Activities

Objects: TO PROMOTE HORTICULTURE FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR BUT NOT EXCLUSIVELY BY ENSURING THE LONG TERM SUSTAINABLE FUTURE OF THE NATIONAL FRUIT COLLECTION AS LIVING COLLECTIONS AT BROGDALE FARM, FAVERSHAM, KENT, ACTING AS A RESOURCE FOR PUBLIC ACCESS AND EDUCATION AND BY SUCH OTHER MEANS AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE ("THE OBJECTS").

Activities: Brogdale Collections work to secure the long term, sustainable future of the National Fruit Collection as a living Collection at Brogdale. We do this by opening the orchards to the public where they can view the various fruits through the seasons, learn the historical importance of the Collection and the significant scientific work being carried out to keep the Collection alive.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BROGDALE FARM, FAVERSHAM, KENT,
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£434,053	£412,599	-	-
2023-12-31	£284,190	£332,097	-	-
2022-12-31	£290,256	£281,233	-	-
2021-12-31	£271,141	£228,789	-	-
2020-12-31	£168,349	£193,514	-	-

Trustees

Name	Role	Appointed
Anisa Jane Ferguson		2024-05-24
Christopher Gilbert Lane		2022-03-21
David Alexander Josephs		2021-03-30
MICHAEL JOHN TRIGG		2013-03-04
Matthew Ryan Adrian		2025-04-03
Neil Franklin		2023-02-06
PHILIP VINCENT DOUBLEDAY		2025-03-05
Peter Alan Roe		2023-07-15
Richard Graham Brewer		2026-03-16

BROGDALE COLLECTIONS

England & Wales - Charity number 1135678

Accounts

COMPANY REGISTRATION NUMBER: 06221780
CHARITY REGISTRATION NUMBER: 1135678

Brogdale Collections
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

BURGESS HODGSON AUDIT LIMITED

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2024

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Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Brogdale Collections

Charity registration number 1135678

Company registration number 06221780

Principal office and registered office 1-3 Brogdale Farm
Brogdale Road
Faversham
Kent
ME13 8XZ

The trustees

N G Franklin	
C G Lane	
H T Pettit	(Resigned 24 May 2024)
A J Ferguson	(Appointed 24 May 2024)
D A Josephs	
M J Trigg	
P A Roe	
T F G La Dell	(Resigned 17 February 2025)

Independent examiner Andrew Collyer
Burgess Hodgson Audit Limited
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Brogdale Collections was incorporated on 23 April 2007, and became a registered charity on 27 April 2010.

The company is constituted by its revised Memorandum and Articles of Association, dated 14 April 2010, which were drawn up on registration as a charity.

Recruitment and appointment of new trustees

There are between 4 and 6 Trustee meetings each year. Trustees have both general interests and expertise regarding Brogdale Collections, as well as special experience and hence the provision of specialist assistance including assisting the Executive and participating on various project teams. This is in addition to the specific roles of Chair, Treasurer, Honorary Secretary and a Director deputed to act as the key liaison between the Board and the Executive.

Brogdale Collections welcomes new Trustees, with relevant expertise and enthusiasm. They would be given a full induction, including tours of the site and the National Fruit Collection as well as a history of the Charity, its current policies and its projects, plans and aspirations.

Organisational structure

The board of trustees meets regularly throughout the year to ensure appropriate governance and to establish the strategic direction of the organisation, and monitoring its progress, whilst delegating the day to day responsibility for the operations of the charitable company to the Operations Manager.

Related parties

There is an interest-free loan from Mr A J Hillier who previously served as a trustee. At 31.12.24, this amounted to £173,893. Mr Hillier has confirmed that this loan will not need to be repaid in the near future.

Objectives and activities

Objectives

Brogdale is home to The National Fruit Collection (NFC) - one of the largest and most diverse in the world. As such it is a national as well as a local asset, in terms of our heritage, horticultural history and diversity.

Brogdale Collections is the charity whose aims are to provide access for the public to the Collection and public engagement with the Collection. This includes visits to Brogdale, including guided tours organized by the Charity. It also includes providing information, delivering courses and education, organising festivals and events, as well as outreach activities promoting the local, national and international significance of the Collection, the importance of horticulture and biodiversity, of healthy eating and lifestyles, the environment as well as our heritage.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Brogdale offers a rich diversity of fruit trees, which enable the public to enjoy nature and the environment, particularly at blossom time and at harvest when a wide range of varieties can be seen, tasted and bought. Brogdale Collections aims to ensure that this can continue. Without the Charity, there would be no public access to the National Fruit Collection, and little public profile.

Without this public interest and profile, the Collection and the other trees at Brogdale could be at risk. Several old orchards at Brogdale were planned to be grubbed up, including some NFC orchards as part of a planned regeneration every 20 years or so. But these orchards contain many old and rare varieties and are of interest to the general public. Brogdale Collections has taken over their management, and the associated costs. Without the Charity these trees at Brogdale would be lost forever.

Since the NFC is a scientific collection, there are restrictions on the types of access, so the Charity organizes guided tours. The public does not have general access without the guides. However, the orchards managed by the Charity do not have such limitations, so the public has been able to visit them more freely, and even for PYO which enables the range and diversity of fruit to be enjoyed by all.

As well as the heritage and history, greater emphasis is being asked for, and being provided regarding the importance of our food, its origins, its sustainability and the need for a healthy diet and lifestyle. We offer customised food activities and events, using our extensive knowledge, skills, and experience and in collaboration with outstanding partners. Increasing people's understanding of the role food plays in their daily lives, will encourage positive choices, habits and behaviours, resulting in an increase in personal and community wellbeing. All these activities are rooted in the National Fruit Collection which increases public awareness and commitment for this unique national asset.

Whilst many know about Brogdale and the National Fruit Collection, and fully support our objectives, many do not realise that Brogdale Collections, the Charity receives no Government or direct funding for its activities. Hence it relies on its own income generation and the support of key funding organisations. We are also very reliant on a small dedicated team who organize all the activities for Brogdale Collections, working very hard and delivering excellent festivals and events, public, schools and group visits, and superb information and education, working closely with our invaluable team of volunteers. Brogdale Collections relies heavily on these local volunteers, and we are extremely grateful.

In setting the charity's objectives, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The trustees are satisfied that the charity's activities have been for the public benefit.

Achievements and performance

Background 2023

Up to 2019, the Charity had built up a range of activities and events, increasing visitor numbers to over 17,000. This meant that the Charity delivered a profit of £37,504 and had built up reserves for further development. Then Covid hit. Fortunately, these reserves, together with tight fiscal management, and the help of several funders, meant that we survived the "Covid years".

But the following years were very difficult for the Charity and 2023 saw a significant loss. Funders had exhausted their money during the previous period, so funding levels were less than hoped. Also, public behaviour was slow to return to pre-Covid patterns, and visitors were less than expectations and well below 2019

With depleted reserves we were also not able to make the investment in major events, such as the successful apple festivals prior to Covid. These also represent a risk as they are weather dependent: a fact illustrated by the failure of the cherry crop in 2023, which was a once in a generation situation. Hence, we were not able to have a cherry festival, nor our very popular cherry tours and cherry sales.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

2024

The year 2024 has enabled us to return to stability, with a small profit, and establishing a range of activities that have proved successful and will create a base for further growth in 2025.

We are happy to list the major achievements below.

The Heritage Orchards

The main interest of DEFRA with the NFC is the continuity of graft-wood material for future generations and for scientific research. As such, they have a programme to replace trees every 20 years or so. Yet, the old trees still are productive and provide more interest to the public than the very young trees that they are replaced with.

Brogdale Collections, the Charity has tried to save these heritage orchards and their trees by taking over responsibility for them from DEFRA. These include heritage apple, pear, plum, cherry, gage and quince trees that the NFC considered surplus to requirements and would otherwise have destroyed.

In 2024 we had a total of 6.5 hectares. This enabled us to provide much greater access to the orchards for our local communities and the public and for the many schools who visit. In early 2025 we will take over responsibility for an additional 1.25 hectares of cherries from DEFRA: the NFC3 cherry collection, which they were planning to destroy this winter. But taking on such orchards creates a heavy cost for us, so we will release 0.92 of our existing 6.5 hectares of orchards. Although disappointing, the ones being lost are those with the least benefit to the public and are far away from where the public usually walks. The costs saved will enable us to take on the cherries.

These heritage orchards represent a major cost for the Charity, including the employment of two orchardists. They are employed for pruning and other winter tasks, together with helping with events, and from June onwards in harvesting the fruit for the public to enjoy.

The Ornamental Orchards

The Charity has also created a 240-tree ornamental cherry tree collection to replace a much smaller one that DEFRA and Reading University did grub up in 2019. Although very attractive and interesting, especially at blossom time, they were considered unnecessary.

In planting the larger orchard at our own considerable cost, we have been able to increase the number of varieties, extend the flowering period and have trees that are more disease resistant. We now use these trees and other resources at Brogdale for a range of hands-on educational, leisure, well-being and volunteering activities for adults and young people.

But they have also been key to our spring programme of events. The blossom period, together with harvest time, is a key part of our season, attracting many visitors. To emphasis this, we introduced the Hanami festival, which is an important aspect of Japanese culture, celebrating the spiritual annual "rebirth" of nature. We were able to re-instate this festival in 2024, with the help of the Japanese Embassy. With almost 1000 visitors on one day, we plan to extend this to two days in 2025.

Events and festivals

Not having the funds in 2024 for larger festivals and events, we were able to run a series of seasonal community festivals and small events. We use these to achieve our charitable objectives of educating the public about our horticultural heritage and diversity and promoting healthy and sustainable lifestyles. These have been very successful, especially our "heritage orchards" weekends. These also enable visitors to see the diversity of fruit, and to pick them themselves.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

In 2025 we will increase the number and frequency, every weekend from mid-June (cherries) to late October (apples). We will re-introduce the various fruit festivals for cherries, plums, and apples. As well as these major events, in 2024 we also organised spring blossom tours, fruit trails, and a cider festival. In addition, we have welcomed visitors all year round for self-guided walks and provided guided tours of our orchards.

Youth education activities

Central to our mission is our educational work with young people. The collection, and the trees we are now responsible for, constitute a wonderful resource to use to give children knowledge and practical skills and experiences relating to sustainable food production, healthy eating, STEM subjects and the natural environment.

Education is a key driver for the Charity. In 2024 school visits have increased by almost 30% with 1963 children visiting which is almost double that for 2022 (plus a further 600 via our outreach programme which is three times that for 2023).

Our Gardens

In addition, our Garden for Wildlife, has functioned as an outdoor classroom and features a bee hotel, pond and bog habitats, raised beds, a sensory garden, a compost area, a rock habitat, and a wildflower meadow. We also have a World Music garden. Our Weather garden, sited next to the Met Office weather station enables children to make meteorological measurements and learn how the weather and climate affect our trees.

The Newton Space Garden

Next to the weather garden we have started to construct the Newton Space Garden.

A partnership project involving the UK Space Agency is centred on an apple tree grown from a seed from the Lincolnshire tree that inspired Sir Isaac Newton's theory of gravity, and which was taken into space by UK astronaut Tim Peake.

We have constructed a space dome made of willow which creates a central focus next to the "space sapling". In 2025 we will extend this further, with the installation of a willow entrance tunnel, and extra planting. We have also installed an "adventure trail" which takes the children from the dome (positioned as the "sun") through various "planet beds" explaining the universe. Each "planet" is located in proportion to their distance from the sun, and their sizes are also in proportion to each other.

With additional trees being planted with "space" connections, this is a unique and inspiring garden in which to teach children (and adults) in an exciting way the significance of the universe, climate and the weather, and their effects on horticulture, growing and food.

New Walks and Signage

Although access to the National Fruit Collection is limited, mainly with guided tours, the addition of our heritage orchards allows freer access for the public. To support this, in 2025 we are introducing 4 new walks:

- a long walk
- a shorter walk
- a Young Explorers trail, and
- a shorter, more accessible trail on smoother terrain, for those who have less energy, time or may have a health issue (NB we do have two suitable outdoor wheelchairs available on site).

With these walks we will install new signage and information boards to inform, and to educate and for the public to enjoy.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Fruit

Fruit is core to our mission with it being key that visitors can see, taste and buy fruit at Brogdale. Without it, the whole being of the Charity is threatened. This has involved the Charity taking on a significant financial commitment, with its orchards, and the responsibility of harvesting the fruit itself. But it does mean that the public can enjoy not only the trees at Brogdale but also its fruit.

With the diversity of fruit, and the varieties we also aim for the public to appreciate that biodiversity. Our school visits often include picking the fruit and then using it, either preparing meals to take home or by pressing the fruit to drink. We have found that the best way to illustrate the biodiversity of the fruit, and the range of varieties available, is by the public being able to see, pick and taste the fruit.

Innovation

2024 saw the Charity develop its activities but within tight financial parameters. These have proved successful, and in 2025 we will build on these successes, increasing their number and frequency.

But we also recognise the value of innovating, trying new ways of working and adapting the range of activities that we deliver on site for the benefit of the community and to reach new audiences for Brogdale Collections.

Financial review

Financial position

Total incoming resources for the year 2024 totalled £434,053 compared to £284,190 in the prior year, based on increased activity.

Total resources expensed in 2024 were £412,599 compared to £332,097 in the prior year. The main expense is staff cost of £174,715. Other significant costs are direct expenses relating to our festival events and educational visits.

The financial result for the year 2024 was a small profit of £21,454, reflecting the strenuous efforts to encourage visitors, and more events and activities, plus successful efforts at fund-raising. The latter still represents 45% of income, so we are extremely grateful for such support. The year 2024 has enabled us to return to stability, with a break-even position after the losses of 2023, and establishing a range of activities that have proved successful and will create a base for further growth in in 2025.

The charity has a healthy cash balance of £136,229 at the end of 2024, compared to £81,549 in the previous year.

Reserves policy

The Trustees have a target of holding reserves equivalent to 3 months operating expenditure. However so far this has not been possible due to Brogdale Collections going through a development/growth phase. At the end of year net current assets were £97,534. A £173,893 interest free trustee's loan is also due, however the trustee concerned has confirmed this will not be recalled in the foreseeable future. On this basis the Trustees consider that the assets are sufficient for the purpose of Brogdale Collections' continued viability.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

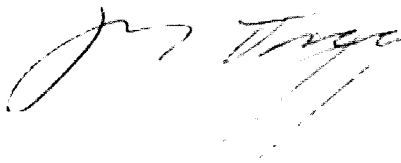
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 July 2025 and signed on behalf of the board of trustees by:



M J Trigg
Trustee

Brogdale Collections

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brogdale Collections

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Brogdale Collections ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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 charity'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Andrew Collyer
Burgess Hodgson Audit Limited
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

21st July 2025

Brogdale Collections

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,756	–	1,756	15,327
Charitable activities	6	393,096	32,015	425,111	265,672
Other trading activities	7	7,153	–	7,153	3,180
Investment income	8	33	–	33	11
Total income		<u>402,038</u>	<u>32,015</u>	<u>434,053</u>	<u>284,190</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	22,986	–	22,986	5,512
Expenditure on charitable activities	10,11	365,472	24,341	389,813	326,585
Other expenditure	12	(200)	–	(200)	–
Total expenditure		<u>388,258</u>	<u>24,341</u>	<u>412,599</u>	<u>332,097</u>
Net income/(expenditure) and net movement in funds					
		<u>13,780</u>	<u>7,674</u>	<u>21,454</u>	<u>(47,907)</u>
Reconciliation of funds					
Total funds brought forward		(87,715)	43,957	(43,758)	4,149
Total funds carried forward		<u>(73,935)</u>	<u>51,631</u>	<u>(22,304)</u>	<u>(43,758)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position

31 December 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	18		44,619	49,709
Current assets				
Stocks	19	5,571		1,067
Debtors	20	15,741		11,998
Cash at bank and in hand		136,229		81,549
		<u>157,541</u>		<u>94,614</u>
Creditors: amounts falling due within one year	21	<u>60,007</u>		<u>14,188</u>
Net current assets			<u>97,534</u>	<u>80,426</u>
Total assets less current liabilities			142,153	130,135
Creditors: amounts falling due after more than one year	22		<u>173,893</u>	<u>173,893</u>
Net liabilities			<u>(31,740)</u>	<u>(43,758)</u>
Funds of the charity				
Restricted funds			32,116	43,957
Unrestricted funds			<u>(63,856)</u>	<u>(87,715)</u>
Total charity funds	26		<u>(31,740)</u>	<u>(43,758)</u>

For the year ending 31 December 2024 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 July 2025, and are signed on behalf of the board by:



M J Trigg
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1-3 Brogdale Farm, Brogdale Road, Faversham, Kent, ME13 8XZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

The trustees have considered the going concern position of the charity taking into account post year-end performance, forecasts and the financial position of the charity. Despite net liabilities of £31,740 and an unrestricted funds deficit of £63,856, the trustees believe the charity is a going concern. This is mainly due to the fact that the long term creditors of £173,893 is an interest free connected party loan and the party concerned has confirmed this will not be recalled in the foreseeable future. At the end of year net current assets were £97,534.

Therefore, there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Weather station	-	15% reducing balance
Beastie Garden	-	15% reducing balance
Office equipment	-	15% reducing balance
Other fixed assets	-	15% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The company is a private company limited by guarantee, and consequently does not have a share capital. Each of its members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Voluntary donations	1,756	1,756	3,327	3,327
Grants				
Government grant income	–	–	12,000	12,000
	<u>1,756</u>	<u>1,756</u>	<u>15,327</u>	<u>15,327</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fruit collection tours and education	119,532	–	119,532
Festivals and events	73,067	–	73,067
Grants	200,497	32,015	232,512
	<u>393,096</u>	<u>32,015</u>	<u>425,111</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fruit collection tours and education	8,376	87,624	96,000
Festivals and events	81,318	–	81,318
Grants	88,354	–	88,354
	<u>178,048</u>	<u>87,624</u>	<u>265,672</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Room and equipment hire	7,016	7,016	2,138	2,138
Gift Aid	137	137	1,042	1,042
	<u>7,153</u>	<u>7,153</u>	<u>3,180</u>	<u>3,180</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	33	33	11	11

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	22,986	22,986	5,512	5,512

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
All charitable activities	287,480	23,511	310,991
Support costs	77,992	830	78,822
	<u>365,472</u>	<u>24,341</u>	<u>389,813</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
All charitable activities	159,686	86,003	245,689
Support costs	80,896	–	80,896
	<u>240,582</u>	<u>86,003</u>	<u>326,585</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
All charitable activities	310,991	–	310,991	245,689
Governance costs	–	78,822	78,822	80,896
	<u>310,991</u>	<u>78,822</u>	<u>389,813</u>	<u>326,585</u>

12. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal	(200)	(200)	–	–

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>7,557</u>	<u>1,980</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>—</u>	<u>8,000</u>

15. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,750</u>	<u>—</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	164,509	127,227
Social security costs	6,968	5,355
Employer contributions to pension plans	3,238	2,580
Other employee benefits	1,548	1,485
	<u>176,263</u>	<u>136,647</u>

The average head count of employees during the year was 14 (2023: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	2	2
Administration, Marketing and Commercial	7	6
	<u>9</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Tangible fixed assets

	Weather station £	Beastie Garden £	Office equipment £	Other fixed assets £	Total £
Cost					
At 1 January 2024	6,278	14,750	20,231	132,613	173,872
Additions	–	–	–	2,467	2,467
Disposals	–	–	–	(200)	(200)
At 31 December 2024	<u>6,278</u>	<u>14,750</u>	<u>20,231</u>	<u>134,880</u>	<u>176,139</u>
Depreciation					
At 1 January 2024	4,265	9,064	16,470	94,364	124,163
Charge for the year	302	853	532	5,870	7,557
Disposals	–	–	–	(200)	(200)
At 31 December 2024	<u>4,567</u>	<u>9,917</u>	<u>17,002</u>	<u>100,034</u>	<u>131,520</u>
Carrying amount					
At 31 December 2024	<u>1,711</u>	<u>4,833</u>	<u>3,229</u>	<u>34,846</u>	<u>44,619</u>
At 31 December 2023	<u>2,013</u>	<u>5,686</u>	<u>3,761</u>	<u>38,249</u>	<u>49,709</u>

19. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>5,571</u>	1,067

20. Debtors

	2024 £	2023 £
Trade debtors	8,718	5,019
Prepayments and accrued income	3,921	4,448
Other debtors	<u>3,102</u>	<u>2,531</u>
	<u>15,741</u>	<u>11,998</u>

21. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,822	1,032
Accruals and deferred income	45,404	8,229
Social security and other taxes	3,219	2,378
Other creditors	<u>562</u>	<u>2,549</u>
	<u>60,007</u>	<u>14,188</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

22. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	173,893	173,893

23. Deferred income

	2024	2023
	£	£
Amount deferred in year	45,000	–

24. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,238 (2023: £2,580).

25. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in income from donations and legacies: Government grants income	–	12,000

26. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	(87,715)	402,038	(388,258)	10,079	(63,856)

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	(38,187)	196,566	(246,094)	–	(87,715)

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

26. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Bee Project	4,303	–	–	(4,303)	–
Beastie Garden	(1,185)	–	–	1,185	–
Space garden	600	14,500	(18,133)	–	(3,033)
Weather station	1,444	–	–	(1,444)	–
Core funding	–	–	–	–	–
Driveway	1,583	–	–	(1,583)	–
World Music garden	111	–	–	(111)	–
Filming project	593	–	–	(593)	–
Brogdale book	7,177	2,000	–	(1,900)	7,277
Education equipment	4,883	–	–	(4,883)	–
Fund Raising Manager	–	–	–	–	–
School Travel	7,602	1,165	(830)	(937)	7,000
REST - Hanami	5,000	4,000	(5,000)	–	4,000
REST - Ornam	–	5,350	(378)	–	4,972
Cherry	–	5,000	–	6,900	11,900
REST - Signage	–	–	–	–	–
Other funds	11,846	–	–	(11,846)	–
	<u>43,957</u>	<u>32,015</u>	<u>(24,341)</u>	<u>(19,515)</u>	<u>32,116</u>

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Bee Project	5,115	–	(812)	–	4,303
Beastie Garden	(825)	–	(360)	–	(1,185)
Space garden	600	–	–	–	600
Weather station	1,564	–	(120)	–	1,444
Core funding	–	65,000	(65,000)	–	–
Driveway	1,583	–	–	–	1,583
World Music garden	545	–	(434)	–	111
Filming project	593	–	–	–	593
Brogdale book	7,843	–	(666)	–	7,177
Education equipment	6,030	–	(1,147)	–	4,883
Fund Raising Manager	2,000	10,000	(12,000)	–	–
School Travel	–	5,470	(2,868)	5,000	7,602
REST - Hanami	–	5,000	–	–	5,000
REST - Ornam	–	–	–	–	–
Cherry	–	–	–	–	–
REST - Signage	–	–	–	–	–
Other funds	17,288	2,154	(2,596)	(5,000)	11,846
	<u>42,336</u>	<u>87,624</u>	<u>(86,003)</u>	<u>–</u>	<u>43,957</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	38,075	6,544	44,619
Current assets	131,969	25,572	157,541
Creditors less than 1 year	(60,007)	–	(60,007)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net liabilities	<u>(63,856)</u>	<u>32,116</u>	<u>(31,740)</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	42,010	7,699	49,709
Current assets	51,692	43,957	95,649
Creditors less than 1 year	(15,223)	–	(15,223)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net liabilities	<u>(95,414)</u>	<u>51,656</u>	<u>(43,758)</u>

28. Related parties

There is an interest free loan from a Trustee. At the year end the balance due was £173,893 (2023: £173,893).

BROGDALE COLLECTIONS

England & Wales - Charity number 1135678

Accounts

COMPANY REGISTRATION NUMBER: 06221780
CHARITY REGISTRATION NUMBER: 1135678

**REGISTRAR OF
COMPANIES**

**Brogdale Collections
Company Limited by Guarantee
Financial Statements
31 December 2023**



BURGESS HODGSON LLP

Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2023

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Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Brogdale Collections
Charity registration number 1135678
Company registration number 06221780
Principal office and registered office 1-3 Brogdale Farm
Brogdale Road
Faversham
Kent
ME13 8XZ

The trustees

N G Franklin (Appointed 6 February 2023)
C G Lane
H T Pettit (Appointed 26 September 2023)
A J Hillier (Resigned 6 February 2023)
D A Josephs
M J Trigg
P A Roe (Appointed 15 July 2023)
R C Church (Resigned 8 September 2023)
S P B Rew (Resigned 16 May 2023)
T F G La Dell

Auditor

Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Brogdale Collections was incorporated on 23 April 2007, and became a registered charity on 27 April 2010.

The company is constituted by its revised Memorandum and Articles of Association, dated 14 April 2010, which were drawn up on registration as a charity.

Recruitment and appointment of new trustees

There are between 4 and 6 Trustee meetings each year. Trustees have both general interests and expertise regarding Brogdale Collections, as well as special experience and hence the provision of specialist assistance including assisting the Executive and participating on various project teams. This is in addition to the specific roles of Chair, Treasurer, Honorary Secretary and a Director deputed to act as the key liaison between the Board and the Executive.

Brogdale Collections welcomes new Trustees, with relevant expertise and enthusiasm. They would be given a full induction, including tours of the site and the National Fruit Collection as well as a history of the Charity, its current policies and its projects, plans and aspirations. There are between 4 and 6 Trustee meetings each year. In particular we will be seeking to recruit a Trustee who has the capacity and desire to move into the role of liaison between the Trustees (non-executive) and the Management team (the executive).

Organisational structure

The board of trustees meets regularly throughout the year to ensure appropriate governance and to establish the strategic direction of the organisation, and monitoring its progress, whilst delegating the day to day responsibility for the operations of the charitable company to the Operations Manager.

Related parties

There is an interest-free loan from Mr A J Hillier who previously served as a trustee. At 31.12.23, this amounted to £173,893. Mr Hillier has confirmed that this loan will not need to be repaid in the near future.

Objectives and activities

Objectives

Brogdale is home to The National Fruit Collection (NFC) - one of the largest and most diverse in the world. As such it is a national as well as a local asset, in terms of our heritage, horticultural history and diversity.

Brogdale Collections is the charity whose aims are to provide access for the public to the Collection and public engagement with the Collection. This includes visits to Brogdale, including guided tours organized by the Charity. It also includes providing information, delivering courses and education, organising festivals and events, as well as outreach activities promoting the local, national and international significance of the Collection, the importance of horticulture and biodiversity, of healthy eating and lifestyles, the environment as well as our heritage.

Brogdale offers a rich diversity of fruit trees, which enable the public to enjoy nature and the environment, particularly at blossom time and at harvest when a wide range of varieties can be seen,

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

tasted and bought. Brogdale Collections aims to ensure that this can continue. Without the Charity, there would be no public access to the National Fruit Collection, and little public profile.

Without this public interest and profile, the Collection and the other trees at Brogdale could be at risk. Several old orchards at Brogdale were planned to be grubbed up, including some NFC orchards as part of a planned regeneration every 20 years or so. But these orchards contain many old and rare varieties and are of interest to the general public. Brogdale Collections has taken over their management, and the associated costs. Without the Charity these trees at Brogdale would be lost forever.

Since the NFC is a scientific collection, there are restrictions on the types of access, so the Charity organizes guided tours. The public does not have general access without the guides. However, the orchards managed by the Charity do not have such limitations, so the public has been able to visit them more freely, and even for PYO which enables the range and diversity of fruit to be enjoyed by all.

As well as the heritage and history, greater emphasis is being asked for, and being provided regarding the importance of our food, its origins, its sustainability and the need for a healthy diet and lifestyle. We offer customised food activities and events, using our extensive knowledge, skills, and experience and in collaboration with outstanding partners. Increasing people's understanding of the role food plays in their daily lives, will encourage positive choices, habits and behaviors, resulting in an increase in personal and community wellbeing. All these activities are rooted in the National Fruit Collection which increases public awareness and commitment for this unique national asset.

Whilst many know about Brogdale and the National Fruit Collection, and fully support our objectives, many do not realise that Brogdale Collections, the Charity receives no Government or direct funding for its activities. Hence it relies on its own income generation and the support of key funding organisations. We are also very reliant on a small dedicated team who organize all the activities for Brogdale Collections, working very hard and delivering excellent festivals and events, public, schools and group visits, and superb information and education, working closely with our invaluable team of volunteers. Brogdale Collections relies heavily on these local volunteers, and we are extremely grateful.

In setting the charity's objectives, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The trustees are satisfied that the charity's activities have been for the public benefit.

Achievements and performance

Trends pre Covid

Since 2008, our visitors increased each year, until Covid in 2020. The Charity had developed a wide range of events and festivals. Relationships with schools, other organisations and partners also grew significantly. The Charity had also become more financially secure. This had enabled it to investigate and to plan new initiatives which would enhance the enjoyment and the education of the public, and of groups visiting.

Our festivals and events are key to our visitor numbers and revenue. The Autumn harvest period has enjoyed the success of the apple festival which traditionally was the highlight of our year (and key to income generation). This has now been augmented by the cider festival. This had grown significantly, to provide a second major Autumn festival. We also introduced other festivals and events during the year. In particular, the Spring season has seen the development of the Hanami festival, with special significance relating to the ornamentals at Brogdale. This is now a significant event attracting widespread interest, and with Easter celebrations, it now forms an important start to our "season".

However, the ornamental trees at Brogdale are not seen as a core part of the National Fruit Collection by Defra and were removed. The Charity invested significantly in a new ornamental orchard, with

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

many more varieties and a greater diversity and with cultivars offering better disease resistance. It also created a longer flowering season. This was an extra cost and will take several years to be fully developed.

Trends post Covid

Covid in 2020 stopped our growth, with visitors not able to visit, and events cancelled. Fortunately, our reserves and careful management, plus external support meant that we survived. But coming out of Covid the Charity had to take a cautious approach. We had also reduced the team and did not have the resources to re-instate roles previously filled.

A large percentage of our visitors come for the events and festivals. In 2023 of the two spring events, the immaturity of the new ornamentals and the loss of the old NFC trees, meant that the Hanami festivities were very limited.

The only summer event relates to the cherry harvest. But in 2023 there was an exceptional crop failure, due to the frosts in the spring, so cherry events had to be cancelled. It also meant a major loss of revenue from fruit sales.

The major events are in the Autumn. But such previous events and festivals required significant investment of money and resources in advance. Since they were all subject to the vagaries of the weather, there was always a risk. Without the level of reserves prior to Covid, it meant that the types and costs of such events had to be reduced, with the resulting loss of visitors. As an alternative to a major apple festival, we launched a series of "Heritage Orchard Days". These proved very popular, with the public able to visit our orchards, pick and taste the diversity of fruit and the range of varieties, and to but to enjoy at home.

In common with "tourism" in general, and the experience of similar attractions, visitor behaviour was slow to recover, and it has taken several years for visitor patterns and levels to become re-established. Hence general orchard visitors were lower than hoped.

Approximately 55 - 60% of income is self-generated by the Charity through its visitors. Hence the lower level of visitors hit the Charity hard.

But also, the funding climate was difficult, as many had used funds during the Covid period and were taking a more measured view post Covid. Hence the hoped for level of funding was not met. Fortunately, this seems to be temporary, and at the end of 2023 we saw a significant improvement, and had several significant grant applications approved, to be received early in the new year. This gives cause for optimism for 2024.

Education

Covid also stopped school visits, but through intensive efforts we rebounded well in 2022 and we maintained those levels in 2023. There were 37 school visits and 3 outreach visits. In total 1532 children participated.

The most popular modules were Living Science (Spring/early Summer), and Fruit & Harvest (Summer/Autumn), but other modules included Measurement, Evolution, Weather and Cooking. The most popular year group visiting was Year 1, but most years were represented up to year 5.

We also organised a series of Kid's Activity Days, with the Wild Cooking Classroom being the most popular. Other days included Wild Weather, Beastie days, Bee Safaris, a World Music workshop and Juicing. Attendances were up 75% on the previous year, at 753.

Hence a total of almost 2300 children enjoyed their time with the Charity.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

With our current resources we can only cook with a maximum of 15 pupils at one time. Schools like to bring at least 30 children in one visit. This required extra planning and staff as we 'turn-around' the cooking room at lunchtime to swap the groups. The increased number of school visits also meant that our function rooms were not able to be booked out for commercial income such as meetings.

However, the expansion of these activities has been very limited by the availability of space and equipment. During 2019 the Charity investigated various alternative plans for space at Brogdale. The space would include flexible areas with equipment for cooking and for demonstrations, for events and for exhibitions. These plans reached an advanced stage at the end of 2019 and were due to be implemented in early 2020. However, the advent of Covid 19 meant that such a heavy financial commitment would have been unwise, with funds needing to be channelled to surviving the pandemic and its effects. Post Covid such extra space has not been possible.

Fruit

The availability of such a diverse selection of fruit for visitors to see, taste and buy is a core part of our mission. We work closely with our partners at Brogdale who are responsible for managing the orchards. But in March 2019, they closed the fruit shop on site. As an alternative we have worked with Tiddly Pomme, a retailer on site, as a way of offering fruit to the general public.

Fruit is core to our mission with it being key that visitors can see, taste and buy fruit at Brogdale. Without it, the whole being of the Charity is threatened. This has involved the Charity taking on a significant financial commitment, with its orchards, and the responsibility of harvesting the fruit itself. But it does mean that the public can enjoy not only the trees at Brogdale but also its fruit.

Fundraising activities

Having built up a good track record of success, and becoming more financially viable, the Charity suffered from the difficult post-Covid situation in 2023 and funds generated were below expectations. We are extremely grateful to these funding bodies, especially those that continue to support us year after year. Several grants were received late in 2023 and hence this gives us confidence for 2024.

Financial review

Financial position

Total incoming resources for the year 2023 totalled £284,190 compared to £290,256 in the prior year.

Total resources expended in 2023 were £332,097 compared to £281,223 in the prior year. The main expense is staff cost of £135,162. Other significant costs are direct expenses relating to our main festival events and educational visits.

The financial result for the year 2023 was net expenditure of £47,907 compared to net income of £9,033 in the prior year. This to total funds at the end of 2023 being in a deficit of £43,758 compared to a surplus of £4,149 in the prior year.

The charity has a healthy cash balance of £82,584 at the end of 2023, compared to £137,374 in the previous year.

Reserves policy

The Trustees have a target of holding reserves equivalent to 3 months operating expenditure. However so far this has not been possible due to Brogdale Collections going through a development/growth phase. At the end of year net current assets were £80,426. A £173,893 interest free trustee's loan is also due, however the trustee concerned has confirmed this will not be recalled in the foreseeable future. On this basis the Trustees consider that the assets are sufficient for the

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

purpose of Brogdale Collections' continued viability.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Plans for future periods

The Charity plans to invest more in its festivals and events, as resources and funds allow. This will encourage more people to come to Brogdale. As the new ornamental tree collection matures, we will reinstate a full Hanami Festival in the Spring. We also seek to make greater use of the orchards it has saved, and now manages, providing a wider diversity of fruit to a greater audience.

The Charity plans to extend its education looking to reach more children, and schools both in the area and further afield, especially those in cities in an increasingly urbanized world. This includes extending the outreach programme.

There are currently plans for the sale of Brogdale Farm in early 2024, the site both for the NFC and for the Charity. The NFC has a long-term lease and the Charity has a short term lease. But discussions suggest that the change in ownership should not prejudice either entity, and indeed may create a favourable and longer-term future. We look forward to such discussions with the new owners to create that exciting vision.

The immediate future and the economic and tourism climates suggest that in the short-term progress will be difficult and limited. The Charity has ambitious plans, but the priority will be to re-establish visitor numbers and to generate more financial stability before putting these into practice. But, together with our supporters, funders, staff and volunteers we are optimistic.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

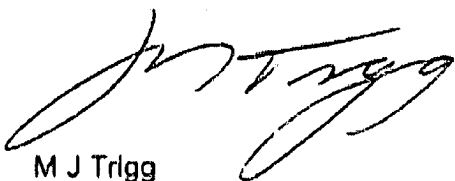
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12.08.2024 and signed on behalf of the board of trustees by:



M J Trigg
Trustee

Brogdale Collections

Company Limited by Guarantee

Independent Auditor's Report to the Members of Brogdale Collections *(continued)*

Year ended 31 December 2023

Opinion

We have audited the financial statements of Brogdale Collections (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a

Brogdale Collections

Company Limited by Guarantee

Independent Auditor's Report to the Members of Brogdale Collections *(continued)*

Year ended 31 December 2023

material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on

Brogdale Collections

Company Limited by Guarantee

Independent Auditor's Report to the Members of Brogdale Collections *(continued)*

Year ended 31 December 2023

the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment.

We also consider the results of our enquiries of management, relating to their own identification and assessment of the risks of irregularities and possible related fraud. This includes reviewing available documentation on their policies and procedures and performing tests of controls to evidence their effectiveness.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit.

Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained

Brogdale Collections

Company Limited by Guarantee

Independent Auditor's Report to the Members of Brogdale Collections *(continued)*

Year ended 31 December 2023


up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Collyer (Senior Statutory Auditor)

For and on behalf of
Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

12/08/2024

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	15,327	–	15,327	9,429
Charitable activities	6	178,048	87,624	265,672	276,115
Other trading activities	7	3,180	–	3,180	4,703
Investment income	8	11	–	11	9
Total income		<u>196,566</u>	<u>87,624</u>	<u>284,190</u>	<u>290,256</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	5,512	–	5,512	20,839
Expenditure on charitable activities	10,11	240,582	86,003	326,585	260,384
Total expenditure		<u>246,094</u>	<u>86,003</u>	<u>332,097</u>	<u>281,223</u>
Net (expenditure)/income and net movement in funds					
		<u>(49,528)</u>	<u>1,621</u>	<u>(47,907)</u>	<u>9,033</u>
Reconciliation of funds					
Total funds brought forward		(38,187)	42,336	4,149	(4,884)
Total funds carried forward		<u>(87,715)</u>	<u>43,957</u>	<u>(43,758)</u>	<u>4,149</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.


Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position

31 December 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	17		49,709	51,689
Current assets				
Stocks	18	1,067		1,067
Debtors	19	11,998		4,739
Cash at bank and in hand		82,584		137,374
		<u>95,649</u>		<u>143,180</u>
Creditors: amounts falling due within one year	20	<u>15,223</u>		<u>16,827</u>
Net current assets			<u>80,426</u>	<u>126,353</u>
Total assets less current liabilities			130,135	178,042
Creditors: amounts falling due after more than one year	21		173,893	173,893
Net liabilities			<u>(43,758)</u>	<u>4,149</u>
Funds of the charity				
Restricted funds			43,957	42,336
Unrestricted funds			(87,715)	(38,187)
Total charity funds	24		<u>(43,758)</u>	<u>4,149</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ~~12.08.2024~~, and are signed on behalf of the board by:


M J Trigg
Trustee

The notes on pages 14 to 23 form part of these financial statements.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1-3 Brogdale Farm, Brogdale Road, Faversham, Kent, ME13 8XZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

The trustees have considered the going concern position of the charity taking into account post year-end performance, forecasts and the financial position of the charity. Despite a net total funds deficit of £43,758 and an unrestricted funds deficit of £87,715, the trustees believe the charity is a going concern. This is mainly due to the fact that the long term creditors of £173,893 is an interest free connected party loan and the party concerned has confirmed this will not be recalled in the foreseeable future. At the end of year net current assets were £88,426.

Therefore, there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Weather station	-	15% reducing balance
Beastie Garden	-	15% reducing balance
Office equipment	-	15% reducing balance
Other fixed assets	-	15% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The company is a private company limited by guarantee, and consequently does not have a share capital. Each of its members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Voluntary donations	3,327	–	3,327
Grants			
Government grant income	12,000	–	12,000
	<u>15,327</u>	<u>–</u>	<u>15,327</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Voluntary donations	1,429	4,000	5,429
Grants			
Government grant income	–	4,000	4,000
	<u>1,429</u>	<u>8,000</u>	<u>9,429</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fruit collection tours and education	8,376	87,624	96,000
Festivals and events	81,318	–	81,318
Grants	88,354	–	88,354
	<u>178,048</u>	<u>87,624</u>	<u>265,672</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fruit collection tours and education	93,704	–	93,704
Festivals and events	49,355	–	49,355
Grants	10,001	123,055	133,056
	<u>153,060</u>	<u>123,055</u>	<u>276,115</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Room and equipment hire	2,138	2,138	3,012	3,012
Other income	–	–	303	303
Gift Aid	1,042	1,042	1,388	1,388
	<u>3,180</u>	<u>3,180</u>	<u>4,703</u>	<u>4,703</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	11	11	9	9
	<u>11</u>	<u>11</u>	<u>9</u>	<u>9</u>

9. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	5,512	–	5,512
	<u>5,512</u>	<u>–</u>	<u>5,512</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	10,786	10,053	20,839
	<u>10,786</u>	<u>10,053</u>	<u>20,839</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
All charitable activities	159,686	86,003	245,689
Support costs	80,896	–	80,896
	<u>240,582</u>	<u>86,003</u>	<u>326,585</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
All charitable activities	88,037	92,289	180,326
Support costs	64,490	15,568	80,058
	<u>152,527</u>	<u>107,857</u>	<u>260,384</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
All charitable activities	245,689	–	245,689	180,326
Governance costs	–	80,896	80,896	80,058
	<u>245,689</u>	<u>80,896</u>	<u>326,585</u>	<u>260,384</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,980</u>	<u>9,074</u>

13. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>8,000</u>	<u>–</u>

14. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>–</u>	<u>1,500</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	127,227	93,518
Social security costs	5,355	4,136
Employer contributions to pension plans	2,580	2,184
Other employee benefits	1,485	391
	<u>136,647</u>	<u>100,229</u>

The average head count of employees during the year was 13 (2022: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Charitable activities	2	2
Administration, Marketing and Commercial	5	3
	<u>7</u>	<u>5</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

15. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

17. Tangible fixed assets

	Weather station £	Beastie Garden £	Office equipment £	Other fixed assets £	Total £
Cost					
At 1 January 2023 and 31 December 2023	<u>6,278</u>	<u>14,750</u>	<u>20,231</u>	<u>132,613</u>	<u>173,872</u>
Depreciation					
At 1 January 2023	3,910	8,060	15,849	94,364	122,183
Charge for the year	355	1,004	621	–	1,980
At 31 December 2023	<u>4,265</u>	<u>9,064</u>	<u>16,470</u>	<u>94,364</u>	<u>124,163</u>
Carrying amount					
At 31 December 2023	<u>2,013</u>	<u>5,686</u>	<u>3,761</u>	<u>38,249</u>	<u>49,709</u>
At 31 December 2022	<u>2,368</u>	<u>6,690</u>	<u>4,382</u>	<u>38,249</u>	<u>51,689</u>

18. Stocks

	2023 £	2022 £
Raw materials and consumables	<u>1,067</u>	<u>1,067</u>

19. Debtors

	2023 £	2022 £
Trade debtors	5,019	(4,691)
Prepayments and accrued income	4,448	7,378
Other debtors	2,531	2,052
	<u>11,998</u>	<u>4,739</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

20. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	1,035	–
Trade creditors	1,032	4,213
Accruals and deferred income	8,229	9,275
Social security and other taxes	2,378	2,806
Other creditors	2,549	533
	<u>15,223</u>	<u>16,827</u>

21. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	<u>173,893</u>	<u>173,893</u>

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,580 (2022: £2,184).

23. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>12,000</u>	<u>4,000</u>

24. Analysis of charitable funds

Unrestricted funds

	At				At
	1 January 2023	Income	Expenditure	Transfers	31 December 2023
	£	£	£	£	£
General funds	<u>(38,187)</u>	<u>196,566</u>	<u>(246,094)</u>	<u>–</u>	<u>(87,715)</u>

	At				At
	1 January 2022	Income	Expenditure	Transfers	31 December 2022
	£	£	£	£	£
General funds	<u>(34,075)</u>	<u>159,201</u>	<u>(163,313)</u>	<u>–</u>	<u>(38,187)</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Bee Project	5,115	–	(812)	–	4,303
Beastie Garden	(825)	–	(360)	–	(1,185)
Space garden	600	–	–	–	600
Weather station	1,564	–	(120)	–	1,444
Core funding	–	65,000	(65,000)	–	–
Driveway	1,583	–	–	–	1,583
World Music garden	545	–	(434)	–	111
Filming project	593	–	–	–	593
Brogdale book	7,843	–	(666)	–	7,177
Education equipment	6,030	–	(1,147)	–	4,883
Fund Raising Manager	2,000	10,000	(12,000)	–	–
School Travel	–	5,470	(2,868)	5,000	7,602
REST - Hanami	–	5,000	–	–	5,000
Other funds	17,288	2,154	(2,596)	(5,000)	11,846
	<u>42,336</u>	<u>87,624</u>	<u>(86,003)</u>	<u>–</u>	<u>43,957</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Bee Project	5,893	–	(778)	–	5,115
Beastie Garden	(274)	–	(551)	–	(825)
Space garden	604	–	(4)	–	600
Weather station	1,684	–	(120)	–	1,564
Core funding	–	104,100	(104,100)	–	–
Driveway	2,250	–	(667)	–	1,583
World Music garden	545	–	–	–	545
Filming project	593	–	–	–	593
Brogdale book	1,343	6,500	–	–	7,843
Education equipment	(735)	8,455	(1,690)	–	6,030
Fund Raising Manager	–	12,000	(10,000)	–	2,000
School Travel	–	–	–	–	–
REST - Hanami	–	–	–	–	–
Other funds	17,288	–	–	–	17,288
	<u>29,191</u>	<u>131,055</u>	<u>(117,910)</u>	<u>–</u>	<u>42,336</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	42,010	7,699	49,709
Current assets	51,692	43,957	95,649
Creditors less than 1 year	(15,223)	–	(15,223)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net liabilities	<u>(95,414)</u>	<u>51,656</u>	<u>(43,758)</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	43,071	8,618	51,689
Current assets	109,462	33,718	143,180
Creditors less than 1 year	(16,827)	–	(16,827)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net liabilities	<u>(38,187)</u>	<u>42,336</u>	<u>4,149</u>

26. Related parties

There is an interest free loan from a former Trustee. At the year end the balance due was £173,893 (2022: £173,893).

BROGDALE COLLECTIONS

England & Wales - Charity number 1135678

Accounts

COMPANY REGISTRATION NUMBER: 06221780
CHARITY REGISTRATION NUMBER: 1135678

Brogdale Collections
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2022

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2022

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Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Brogdale Collections

Charity registration number 1135678

Company registration number 06221780

Principal office and registered office Brogdale Farm
 Brogdale Road
 Faversham
 Kent
 ME13 8XZ

The trustees

C G Lane	(Appointed 21 March 2022)
A J Hillier	(Resigned 6 February 2023)
D A Josephs	
H C Dance	(Resigned 6 May 2022)
M J Trigg	
R C Church	
A W G Keates	(Resigned 12 September 2022)
S P B Rew	(Appointed 11 February 2022)
T F G La Dell	

Independent examiner Matthew Lightfoot Burgess Hodgson LLP
 Camburgh House
 27 New Dover Road
 Canterbury
 Kent
 CT1 3DN

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Brogdale Collections was incorporated on 23 April 2007, and became a registered charity on 27 April 2010.

The company is constituted by its revised Memorandum and Articles of Association, dated 14 April 2010, which were drawn up on registration as a charity.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

(continued)

Recruitment and appointment of new trustees

There are between 4 and 6 Trustee meetings each year. Trustees have both general interests and expertise regarding Brogdale Collections and the National Fruit Collection. They also have special experience and so help the Executive and take part in various project teams. This is in addition to the specific roles of Chair, Treasurer, Honorary Secretary. A Trustee is also deputed to act as the key liaison between the Board and the Executive. This is usually the Chair.

Brogdale Collections welcomes new Trustees, with relevant expertise and enthusiasm. They would be given a full induction, including tours of the site and the National Fruit Collection as well as a history of the Charity, its current policies and its projects, plans and aspirations.

Organisational structure

The board of trustees meets regularly throughout the year to ensure appropriate governance and to establish the strategic direction of the organisation, and monitoring its progress, whilst delegating the day to day responsibility for the operations of the charitable company to the Operations Manager.

Objectives and activities

Objectives

Brogdale Farm is home to The National Fruit Collection – one of the largest and most diverse collection of fruit varieties in the world and the only Collection regularly open to the public. As such it is a national as well as a local asset, in terms of our heritage, horticultural history and diversity.

Brogdale Collections is the charity whose aims are to provide access for the public to the Collection and public engagement with the Collection. This includes visits to Brogdale, including guided tours organised by the Charity. It also includes providing information, delivering courses and education, organising festivals and events, as well as outreach activities promoting the local, national and international significance of the Collection, the importance of horticulture and biodiversity, of healthy eating and lifestyles, the environment as well as our heritage.

The National Fruit Collection offers a rich diversity of fruit trees, which enable the public to enjoy nature and the environment, particularly at blossom time and at harvest when a wide range of varieties can be seen, tasted and bought. Brogdale Collections aims to ensure that this can continue, even in difficult times. Without the Charity, there would be no public access to the National Fruit Collection, and little public profile. Without this, the Collection and the other trees at Brogdale could be at risk in the future, as they were in the past.

As well as the heritage and history, greater emphasis is being asked for, and being provided regarding the importance of our food, its origins, its sustainability and the need for a healthy diet and lifestyle. We offer customised food activities and events, using our extensive knowledge, skills, and experience and in collaboration with outstanding partners. Increasing people's understanding of the role food plays in their daily lives, will encourage positive choices, habits and behaviours, resulting in an increase in personal and community wellbeing. All these activities are rooted in the National Fruit Collection which increases public awareness and commitment for this unique national asset.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

(continued)

Whilst many know about Brogdale Farm and the National Fruit Collection, and fully support our objectives, many do not realise that Brogdale Collections receive no Government or direct funding for its activities. Hence it relies on its own income generation and the support of key funding organisations.

The team and Volunteers

We are also very reliant on a small and dedicated team who organise all the activities for Brogdale Collections, working very hard and delivering excellent festivals and events, public, schools and group visits, and superb information and education, working closely with our invaluable team of volunteers.

These volunteers are crucial to our success, and we are extremely grateful to them. They also create a great rapport with visitors and are much appreciated. They also very much enjoy learning about Brogdale Farm, the National Fruit Collection and horticulture and the environment and the interaction with the visitors and with nature.

The Community and Public Benefit

Volunteers are also just one of the ways that the Charity has become an important part of the local community. We also have very close engagement with other organisations, businesses and charities in the area, and run a series of social action days. In addition, 8,000 people benefitted from donations of our fruit to food banks across Kent and London.

In setting the charity's objectives, the trustees always give careful consideration to the Charity Commission's guidance on public benefit. The Trustees are satisfied that the charity's activities are for the public benefit.

Achievements and performance

Old "National Collection" orchards

Each of the fruit collections in the National Fruit Collection is propagated and replanted every 20 years or so in order to ensure that all the varieties are retained as healthy trees. The old trees then become redundant as part of the National Collection. Yet, those trees are still very attractive and of great interest to the public. Brogdale Collections takes over responsibility for these, paying for their management and maintenance. Without the Charity many of these trees at Brogdale would be lost forever. However, this puts significant extra costs onto the Charity.

Retaining curatorship of these orchards means that we are able to deliver our wider charitable and public-benefit objectives in hands-on, varied and impactful ways – and with a greatly expanded demographic – that would simply not have been possible otherwise.

When these orchards were under the control of the University of Reading, their research function meant that public access was very much on a look-but-don't-touch basis, and public engagement with them was very limited. With them fully under our control, we were able to use them over the past year for a diverse range of practical, hands-on educational, wellbeing, leisure, volunteering, community-building and revenue-generating activities.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

(continued)

Besides the continued preservation of more than 1000 varieties of fruit trees, these activities include:

- Adult courses allowing visitors to learn and practise horticultural skills such as pruning, thinning and grafting on actual trees;
- Pick-your-own and tasting opportunities; for schools and families;
- Commercial fruit sales; to support local businesses;
- Fruit and season-themed public events; to raise funds to support our education programme and subsidised school travel costs;
- Fully interactive national curriculum-supporting, orchard-based educational modules for primary schools;
- Field-to-fork cookery and juicing sessions for families, including cookery sessions over bonfires in the orchards and picking, hand pressing and sampling fresh apple juice;
- Healthy eating (juicing) and environmental (bee safaris on site in schools) outreach sessions for infant and primary school children;
- Work experience and volunteering opportunities for FE students; charities and companies (social action days);
- Free team-building harvesting sessions for businesses; (social action days); and
- Donations of fruit to food banks, schools and charities.

Ornamental Orchards

Sadly, Defra decided that the ornamental cherry orchard which had been on site for many years would be grubbed up and burnt. Brogdale Collections has invested in a new ornamental orchard which is planted to reflect the purposes of the National Fruit Collection and to show the diversity of these important trees and their origins in the wild. These are proceeding well but need a few more years to reach maturity and for the public to fully enjoy. These will be key to extending the visitor season, with events and festivals from Easter onwards.

Visitors

Our visitor numbers have rebounded well in nearly every category, with those numbers for the years 2019 (the last pre-pandemic year) to 2022 being as follows:

Category	2019	2020	2021	2022
Orchard passes	1,011	933	2,081	1,557
Event passes	154	NA	NA	NA
Tour groups	1,032	0	278	536
Festivals/events	13,889	1,052	3,171	6,279
School visits	863	0	414	1,899
Rural/horticultural courses	263	263	315	534
Total:	17,212	2,248	6,259	10,805

While our overall visitor numbers are still significantly behind our pre-pandemic levels we are on a strong and steady upward curve. The main reason for the continued lag is the delay in the full restoration of our programme of festivals and events.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

(continued)

Festivals & Events

A cautious decision was made after Covid as the pandemic had made planning for large events so unpredictable. Large 1000+ events are expensive to plan, deliver and run the risk of cancellation, or reduced numbers due to factors outside our control, including the weather. With reduced reserves following Covid, we chose to minimise the risks, and to continue with the previous year's format of orchard walk/trails with added value. But this also meant reduced levels of visitors and revenues.

Education

The standout number among the figures for us is that our school educational activities experienced a huge 357% rise. We would have accepted even more schools and children but were unable to do this because of a lack of resources and capacity.

We did, of course, already have real belief in the value and worth of these activities, but the feedback received from participating schools, anecdotal and observational evidence of the benefits and experiences for those involved, and the surge in bookings (including repeat bookings) we witnessed really brought home to us just how valuable and popular these activities are, and made us aware of untapped demand and opportunities that might determine how our organisation might proceed and develop in the future.

With that in mind, we are currently developing plans and exploring funding opportunities to expand our resources and capacity to put us in a position to meet that excess demand.

Visitor Information and Learning Centre

To support our education strategy, and to be able to welcome visitors better, with exhibitions and other information, Brogdale Collections has secured a planning permission for a new Visitor Information and Learning Centre at Brogdale Farm. We hope to start as soon as funding for this project is found.

Overall Position

By enabling a more diverse programme of public and revenue-generating activities and such a strong rebound in visitor numbers, the funded work has also significantly advanced our progress towards financial self-sustainability and continued to continue an impressive financial rebound from 2020.

This financial performance was achieved despite the extra costs of the orchards and the fact that the commercial fruit sales promised by our orchards were not as good as we had hoped in 2022: fruit yields and sales were adversely affected by the weather (both hot and cold).

Learning from this, we have taken pains to mulch our apple trees this winter so that they retain more moisture over the coming summer, and aim to boost this year's harvest by thinning the orchards' fruit in June. We have completed both these tasks now and the results are being clearly seen.

And, in addition to putting us in a position where we could deliver activities for the benefit of more than 10,000 visitors, our maintenance of the orchards also meant we are able (despite the inferior harvest) to donate 1,700 kilos of plums and 2,100 kilos of apples and pears to food-bank charity Felix, which the latter then distributed to food banks across Kent and London. We also donated fruit from the orchards to support community events hosted by the Garden Gate Project in Margate and Wyck Forest Garden in Brixton. We also donated fruit to schools, animal rescues and a zoo!

Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2022

(continued)

Conclusions

The charity has demonstrated flexibility by continuing to adapt its plans and methods to delivering on its objectives and its public engagement. The charity is building valuable experience in obtaining maximum value from the heritage orchards while at the same time pursuing its charitable aims of providing education about the National Fruit Collection and access by members of the public to the NFC. Brogdale Collections has continued to engage effectively with schools and the public despite the many challenges presented during 2022.

Financial review

Financial position

Total incoming resources for the year 2022 totalled £290,256 similar to the prior year. Total resources expended in 2022 were direct costs of £103,456 and overheads of £154,931. The direct expenses relate to our main festival events and educational visits. The main overhead expense is staff salaries.

The financial result for the year 2022 was net income of £9,033 compared to £42,352 in the prior year, due to increasing costs.

The charity has a cash balance of £137,374 at the end of 2022, compared to £110,709 the previous year.

Reserves policy

The Trustees have a target of holding reserves equivalent to 3 months operating expenditure. However so far this has not been possible due to Brogdale Collections going through a development/growth phase then followed by the Covid pandemic.

At the end of year net current assets were £126,353.

A £173,893 interest free trustee's loan is also due, however the trustee concerned has confirmed this will not be recalled in the foreseeable future. On this basis the Trustees consider that the assets are sufficient for the purpose of Brogdale Collections' continued viability.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2022

(continued)

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26th September 2023 and signed on behalf of the board of trustees by:

M J Trigg
Trustee

Brogdale Collections
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Brogdale Collections
Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Brogdale Collections ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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 charity'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Brogdale Collections

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brogdale Collections

(continued)

Year ended 31 December 2022

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.

Matthew Lightfoot
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,429	8,000	9,429	29,082
Charitable activities	6	153,060	123,055	276,115	222,807
Other trading activities	7	4,703	–	4,703	19,252
Investment income	8	9	–	9	–
Total income		<u>159,201</u>	<u>131,055</u>	<u>290,256</u>	<u>271,141</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	10,786	10,053	20,839	16,661
Expenditure on charitable activities	10,11	152,527	107,857	260,384	212,128
Total expenditure		<u>163,313</u>	<u>117,910</u>	<u>281,223</u>	<u>228,789</u>
Net income and net movement in funds		<u>(4,112)</u>	<u>13,145</u>	<u>9,033</u>	<u>42,352</u>
Reconciliation of funds					
Total funds brought forward		(34,075)	29,191	(4,884)	(47,236)
Total funds carried forward		<u>(38,187)</u>	<u>42,336</u>	<u>4,149</u>	<u>(4,884)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position
31 December 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	16		51,689	59,108
Current assets				
Stocks	17	1,067		1,067
Debtors	18	4,739		9,655
Cash at bank and in hand		137,374		110,709
		<u>143,180</u>		<u>121,431</u>
Creditors: amounts falling due within one year	19	<u>16,827</u>		<u>11,530</u>
Net current assets			<u>126,353</u>	<u>109,901</u>
Total assets less current liabilities			178,042	169,009
Creditors: amounts falling due after more than one year	20		173,893	173,893
Net assets			<u>4,149</u>	<u>(4,884)</u>
Funds of the charity				
Restricted funds			42,336	29,191
Unrestricted funds			(38,187)	(34,075)
Total charity funds	23		<u>4,149</u>	<u>(4,884)</u>

For the year ending 31 December 2022 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 13 to 22 form part of these financial statements.

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 December 2022

These financial statements were approved by the board of trustees and authorised for issue on 26th September 2023, and are signed on behalf of the board by:

M J Trigg
Trustee

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brogdale Farm, Brogdale Road, Faversham, Kent, ME13 8XZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

Despite a net total funds surplus of £4,149 and an unrestricted funds deficit of £38,187, the trustees believe the charity is a going concern. This is mainly due to the fact that the long term creditors of £173,893 is an interest free trustee's loan and the trustee concerned has confirmed this will not be recalled in the foreseeable future. At the end of year net current assets were £126,353.

Therefore, there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Weather station	-	15% reducing balance
Beastie Garden	-	15% reducing balance
Office equipment	-	15% reducing balance
Other fixed assets	-	15% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The company is a private company limited by guarantee, and consequently does not have a share capital. Each of its members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Voluntary donations	1,429	4,000	5,429
Grants			
Government grant income	–	4,000	4,000
	<u>1,429</u>	<u>8,000</u>	<u>9,429</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Voluntary donations	2,510	–	2,510
Grants			
Government grant income	26,572	–	26,572
	<u>29,082</u>	<u>–</u>	<u>29,082</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fruit collection tours and education	93,704	–	93,704
Festivals and events	49,355	–	49,355
Grants	10,001	123,055	133,056
	<u>153,060</u>	<u>123,055</u>	<u>276,115</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fruit collection tours and education	88,293	–	88,293
Festivals and events	36,753	–	36,753
Grants	–	97,761	97,761
	<u>125,046</u>	<u>97,761</u>	<u>222,807</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Room and equipment hire	3,012	3,012	2,880	2,880
Other income	303	303	13,873	13,873
Gift Aid	1,388	1,388	2,499	2,499
	<u>4,703</u>	<u>4,703</u>	<u>19,252</u>	<u>19,252</u>

8. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	9	9	–	–
	<u>9</u>	<u>9</u>	<u>–</u>	<u>–</u>

9. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of raising donations and legacies - Donations	10,786	10,053	20,839
	<u>10,786</u>	<u>10,053</u>	<u>20,839</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Costs of raising donations and legacies - Donations	16,661	–	16,661
	<u>16,661</u>	<u>–</u>	<u>16,661</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
All charitable activities	88,037	92,289	180,326
Support costs	64,490	15,568	80,058
	<u>152,527</u>	<u>107,857</u>	<u>260,384</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
All charitable activities	59,462	83,471	142,933
Support costs	56,364	12,831	69,195
	<u>115,826</u>	<u>96,302</u>	<u>212,128</u>

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2022

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
All charitable activities	180,326	–	180,326	142,933
Governance costs	–	80,058	80,058	69,195
	<u>180,326</u>	<u>80,058</u>	<u>260,384</u>	<u>212,128</u>

12. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>9,074</u>	<u>10,379</u>

13. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>500</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	93,518	52,670
Social security costs	4,136	3,971
Employer contributions to pension plans	2,184	1,527
Other employee benefits	391	3,243
	<u>100,229</u>	<u>61,411</u>

The average head count of employees during the year was 10 (2021: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Charitable activities	2	1
Administration, Marketing and Commercial	3	2
	<u>5</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

16. Tangible fixed assets

	Weather station £	Beastie Garden £	Office equipment £	Other fixed assets £	Total £
Cost					
At 1 January 2022	6,278	14,750	18,576	132,613	172,217
Additions	–	–	1,655	–	1,655
At 31 December 2022	<u>6,278</u>	<u>14,750</u>	<u>20,231</u>	<u>132,613</u>	<u>173,872</u>
Depreciation					
At 1 January 2022	3,492	6,879	15,124	87,614	113,109
Charge for the year	418	1,181	725	6,750	9,074
At 31 December 2022	<u>3,910</u>	<u>8,060</u>	<u>15,849</u>	<u>94,364</u>	<u>122,183</u>
Carrying amount					
At 31 December 2022	<u>2,368</u>	<u>6,690</u>	<u>4,382</u>	<u>38,249</u>	<u>51,689</u>
At 31 December 2021	<u>2,786</u>	<u>7,871</u>	<u>3,452</u>	<u>44,999</u>	<u>59,108</u>

17. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>1,067</u>	<u>1,067</u>

18. Debtors

	2022 £	2021 £
Trade debtors	(4,691)	(1,559)
Prepayments and accrued income	7,378	6,711
Other debtors	2,052	4,503
	<u>4,739</u>	<u>9,655</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	4,213	203
Accruals and deferred income	9,275	9,067
Social security and other taxes	2,806	1,841
Other creditors	533	419
	16,827	11,530

20. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Other creditors	173,893	173,893
	173,893	173,893

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,184 (2021: £1,527).

22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	4,000	26,572
	4,000	26,572

23. Analysis of charitable funds

Unrestricted funds

	At 1 January 20		Income	Expenditure	Transfers	At 31 December r 2022
	22		£	£	£	£
General funds	(34,075)		159,201	(163,313)	–	(38,187)
	At 1 January 20		Income	Expenditure	Transfers	At 31 December
	21		£	£	£	2021
General funds	(78,488)		173,380	(132,487)	3,520	(34,075)

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 20 22	Income £	Expenditure £	Transfers £	At 31 December r 2022 £
Esmee Fairbairn	–	–	–	–	–
Bee Project	5,893	–	(778)	–	5,115
Beastie Garden	(274)	–	(551)	–	(825)
Space garden	604	–	(4)	–	600
Weather station	1,684	–	(120)	–	1,564
Core funding	–	104,100	(104,100)	–	–
Driveway	2,250	–	(667)	–	1,583
World Music garden	545	–	–	–	545
Filming project	593	–	–	–	593
Brogdale book	1,343	6,500	–	–	7,843
Education equipment	(735)	8,455	(1,690)	–	6,030
Fund Raising Manager	–	12,000	(10,000)	–	2,000
Other funds	17,288	–	–	–	17,288
	<u>29,191</u>	<u>131,055</u>	<u>(117,910)</u>	<u>–</u>	<u>42,336</u>

	At 1 January 20 21	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Esmee Fairbairn	–	20,000	(20,000)	–	–
Bee Project	7,527	–	(1,634)	–	5,893
Beastie Garden	105	–	(359)	(20)	(274)
Space garden	604	–	–	–	604
Weather station	1,684	–	–	–	1,684
Core funding	–	75,000	(71,500)	(3,500)	–
Driveway	3,944	–	(1,694)	–	2,250
World Music garden	545	–	–	–	545
Filming project	593	–	–	–	593
Brogdale book	1,723	–	(380)	–	1,343
Education equipment	–	–	(735)	–	(735)
Fund Raising Manager	–	–	–	–	–
Other funds	14,527	2,761	–	–	17,288
	<u>31,252</u>	<u>97,761</u>	<u>(96,302)</u>	<u>(3,520)</u>	<u>29,191</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	43,071	8,618	51,689
Current assets	109,462	33,718	143,180
Creditors less than 1 year	(16,827)	–	(16,827)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net assets	<u>(38,187)</u>	<u>42,336</u>	<u>4,149</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	48,969	10,139	59,108
Current assets	102,379	19,052	121,431
Creditors less than 1 year	(11,530)	–	(11,530)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net assets	<u>(34,075)</u>	<u>29,191</u>	<u>(4,884)</u>

25. Related parties

There is an interest free loan from a Trustee. At the year end the balance due was £173,893 (2021: £173,893).

BROGDALE COLLECTIONS

England & Wales - Charity number 1135678

Accounts

COMPANY REGISTRATION NUMBER: 06221780
CHARITY REGISTRATION NUMBER: 1135678

Brogdale Collections
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2021

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2021

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Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Brogdale Collections
Charity registration number	1135678
Company registration number	06221780
Principal office and registered office	Brogdale Farm Brogdale Road Faversham Kent ME13 8XZ

The trustees

A Roe	(Resigned 4 January 2021)
A J Hillier	
D A Josephs	(Appointed 30 March 2021)
D C Butler	(Served from 30 March 2021 to 9 August 2021)
H C Dance	(Resigned 6 May 2022)
K J Tooher	(Resigned 9 August 2021)
M J Trigg	
R C Church	
A W G Keates	(Resigned 12 September 2022)
T F G La Dell	

Independent examiner	Matthew Lightfoot Burgess Hodgson LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
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Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Brogdale Collections was incorporated on 23 April 2007, and became a registered charity on 27 April 2010.

The company is constituted by its revised Memorandum and Articles of Association, dated 14 April 2010, which were drawn up on registration as a charity.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

(continued)

Recruitment and appointment of new trustees

There are between 4 and 6 Trustee meetings each year. Trustees have both general interests and expertise regarding Brogdale Collections, as well as special experience and hence the provision of specialist assistance including assisting the Executive and participating on various project teams. This is in addition to the specific roles of Chair, Treasurer, Honorary Secretary and a Director deputed to act as the key liaison between the Board and the Executive.

Brogdale Collections welcomes new Trustees, with relevant expertise and enthusiasm. They would be given a full induction, including tours of the site and the National Fruit Collection as well as a history of the Charity, its current policies and its projects, plans and aspirations. There are between 4 and 6 Trustee meetings each year. In particular we will be seeking to recruit a Trustee who has the capacity and desire to move into the role of liaison between the Trustees (non-executive) and the Management team (the executive).

Organisational structure

The board of trustees meets regularly throughout the year to ensure appropriate governance and to establish the strategic direction of the organisation, and monitoring its progress, whilst delegating the day to day responsibility for the operations of the charitable company to the Operations Manager.

Objectives and activities

Objectives

Brogdale is home to The National Fruit Collection - the largest and most diverse in the world. As such it is a national as well as a local asset, in terms of our heritage, horticultural history and diversity.

Brogdale Collections is the charity whose aims are to provide access for the public to the Collection and public engagement with the Collection. This includes visits to Brogdale, including guided tours organised by the Charity. It also includes providing information, delivering courses and education, organising festivals and events, as well as outreach activities promoting the local, national and international significance of the Collection, the importance of horticulture and biodiversity, of healthy eating and lifestyles, the environment as well as our heritage.

Brogdale offers a rich diversity of fruit trees, which enable the public to enjoy nature and the environment, particularly at blossom time and at harvest when a wide range of varieties can be seen, tasted and bought. Brogdale Collections aims to ensure that this can continue, even in difficult times. Without the Charity, there would be no public access to the National Fruit Collection, and little public profile. Without this public interest and profile, the Collection and the other trees at Brogdale could be at risk. Without the Charity many of these trees at Brogdale would be lost forever.

As well as the heritage and history, greater emphasis is being asked for, and being provided regarding the importance of our food, its origins, its sustainability and the need for a healthy diet and lifestyle. We offer customised food activities and events, using our extensive knowledge, skills, and experience and in collaboration with outstanding partners. Increasing people's understanding of the role food plays in their daily lives, will encourage positive choices, habits and behaviours, resulting in an increase in personal and community wellbeing. All these activities are rooted in the National Fruit Collection which increases public awareness and commitment for this unique national asset.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

(continued)

Whilst many know about Brogdale and the National Fruit Collection, and fully support our objectives, many do not realise that Brogdale Collections receive no Government or direct funding for its activities. Hence it relies on its own income generation and the support of key funding organisations. We are also very reliant on a small dedicated team who organise all the activities for Brogdale Collections, working very hard and delivering excellent festivals and events, public, schools and group visits, and superb information and education, working closely with our invaluable team of volunteers. Brogdale Collections relies heavily on these local volunteers, and we are extremely grateful.

In setting the charity's objectives, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The trustees are satisfied that the charity's activities have been for the public benefit.

Achievements and performance

Fund and trading activities

Since taking over responsibility for former National Fruit Collection orchards efforts during the closed season, between the end of the fruit harvest and the beginning of the blossom season in Spring, were focussed on the best methods of ensuring that the harvest was brought in, and revenues from that source were maximised, while at the same time continuing to further the charity's objectives of providing public access to the orchards and educating the public about the National Fruit Collection. The following revenue streams were considered in order of priority: fruit to taste, sample and buy for visitors to the NFC and schools; fruit for PYO at cherry, plum, apple and pear public events; commercial fruit sales; fruit for juice and jam; and fruit to donate and support local charities and food banks. The expectation at the beginning of 2021 was to at least double what was harvested in 2020 for commercial sales.

June is traditionally the start of the fruit harvest season. However, due to an unusually cold spring and continued wet weather no fruit was ready until 1st July. Excessive rain affected the cherry crop, and very few commercial orders were completed successfully. Cherry PYO weekends, however, were popular and well attended. The plum harvest was also exceptionally poor, forcing us to cancel the Plum PYO weekend. The fruit harvest improved with the apple and pear crops in September and October. Much of of the charity's earned income this year was generated at the PYO event days and fruit for juice. PYO events have only been possible since the charity took over the heritage orchards in 2020.

Orchard pass sales continued to exceed previous years' targets.

Festivals & Events

A conscious decision was made when planning for the year not to schedule any large events for 2021 as the pandemic has made planning for large events so unpredictable. Large 1000+ events are expensive to plan, deliver and cancel, so we chose to continue with the previous year's format of orchard walk/trails with added value. Planning for summer events was a challenging task as Swale council were not prepared to review any event applications until late June, early July and, as a consequence, contributors and ticket sales were difficult to secure.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

(continued)

Guided tours started from April. All visits were pre-bookable online with controlled numbers and staggered arrival times. Using just social media, local mail drop and road banners Easter and blossom picnics were well attended. Numbers were restricted due to Covid 19 but this also had the effect of reducing the charity's costs. Easter was a one day ticket event but with a much lower entry price point. To replace Hanami Festival we offered blossom picnics as part of a blossom tour. Entry was with a valid Orchard pass which helped to drive Orchard Pass sales. This required minimum staff so offered a good alternative to the Hanami festival.

Late July saw the start of the school holidays and planning activities for this year's Cider Trail. We decided to call it a trail this year rather than a 'festival' as we had a smaller offering and we had to submit our application for the event while restrictions were still in place. Cider Trail was more challenging as securing contractors, traders and suppliers at relatively short notice for a bank holiday weekend created a lot of work. Three main contributors dropped out at the last minute due to their own staffing issues. Sadly, the ornamental orchards that have been on site for many years were grubbed in July and burnt. As a charity we rely on this orchard for our spring blossom events like Hanami, blossom picnics and blossom tours.

COVID-19

Our activities in 2021 depended to a large extent on the terms of reference for the Events Research Programme published by the Government. The Events Research Programme oversaw a range of pilot events in Spring/Summer to build evidence of the risks associated with Covid-19 transmission routes, the characteristics of events and surrounding activities, and the extent to which mitigation measures were effectively able to address the risks. The evidence from these pilot events was used to inform the government's decision and to shape government policy to bring about the phased return of fuller audiences to venues and events. A requirement to test all visitors for Covid on arrival would have meant that the costs of our events would have become excessive and prohibitive.

We were required, along with all other events venues, to collect data for all visitors, rather than just lead names. All bookings had to be checked as the general public were not always supplying the correct data or full data. This increased our workload and caused inconvenience to our visitors on arrival. Kent council carried out unannounced inspections to ensure compliance.

As we were classed as part botanical garden, under the government Covid guidelines then in place, we were able to offer self-guided walks to locals. During this period we asked all visitors to pre-book their visits to demonstrate to the council, insurers and EHO that we were monitoring and controlling the numbers on site. During this period the new website went live resulting in online ticket purchases being automated.

Following 'freedom Monday' (Monday 19th July) we put a stop to the requirement for visitors to make bookings in advance and ceased collecting data from all our visitors. However, we continued to encourage our visitors to use the NHS app on arrival, offered hand sanitisation points and reminded staff to use the lateral flow home tests. We also continued, as required by Government guidance, to refuse entry to anyone with Covid symptoms.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

(continued)

Education

The availability of the fruit from the heritage orchards has enabled the charity to run some very successful activity days for children which involved picking and juicing fruit or picking and cooking with fruit. Juicing days are low cost and easy to run in house. Cooking days involve a contractor's costs but both are good examples of popular activities that meet the charity's educational aims. We also ran music workshops for children, using the music garden in the orchards. These events were well attended and popular, and enabled the charity to make use of existing facilities to further its educational aims. Other educational initiatives included Grow a Pip Campaign, Bee Week, Bee exhibition, and Save and Swap seed bank. The scope for putting on educational activities was seriously hampered by the pandemic. The charity aims to recruit an educational co-ordinator for 2022 to ensure that the charity is engaging effectively with local schools, and is engaging with young people about the work of the National Fruit Collection.

Staffing

Staff shortages and a very tough labour market (for both casual and permanent employees) were among the biggest challenges the charity faced in 2021. Despite paid advertising, social media campaigns and agency enquiries we had a consistently poor response to advertisements for vacancies. In relation to the cider event, for example, we had to buy in services which in previous years we would have been able to provide in house. We also lost a number of long serving staff during the course of 2021.

As was extensively reported in the press, fruit farmers struggled to recruit pickers during the 2021 harvest partly due to Covid and partly due to a shortage of pickers from the EU. We were able to mitigate these challenges to some extent by focussing energy and effort on the pick your own (PYO) potential of the heritage orchards. We were also successful in reaching out to organisations with an interest in helping us to bring in the harvest. For example, the Felix Project, a prominent charity which saves surplus food from suppliers and redistributes it to charities, sent volunteers to harvest our fruit, which enabled us to fulfil commercial orders while providing the Felix Project with top quality produce to further their own charitable ends. We also offered companies the opportunity to pick fruit as part of corporate team building days; a valuable source of free labour which we will look to build on in future years. We are also very fortunate to have the enthusiastic support of a team of loyal volunteers.

Fundraising

We were without a dedicated fund raising manager throughout 2021. Priority was given to end of funding outcome reports rather than the submission of new grant funding applications. Funding has been allocated for a fund raising role, so the appointment of a suitable candidate for the role, and the identification of sources of grant funding, will be a priority for the year ahead.

Conclusions

2021 has been another very challenging year for Brogdale Collections due to Covid and the impact of regulations and guidance for destinations that rely at least in part for their income on events and visitor numbers. The charity has demonstrated flexibility by continuing to adapt its plans and methods to delivering on its objectives and its public engagement. The charity is building valuable experience in obtaining maximum value from the heritage orchards while at the same time pursuing its charitable aims of providing education about the National Fruit Collection and access by members of the public to the NFC. Brogdale Collections has continued to engage effectively with schools and the public despite the many challenges presented during the course of 2021.

Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2021

(continued)

Financial review

Financial position

Total incoming resources for the year 2021 totalled £271,141 compared to £168,349 in the prior year.

Total resources expensed in 2021 were £228,789 compared to £193,514 in the prior year. The main expense is staff cost of £52,670. Other significant costs are direct expenses relating to our main festival events and educational visits.

The financial result for the year 2021 was net income of £42,352 compared to net expenditure of £25,165 in the prior year. This to total funds at the end of 2021 being in a deficit of £4,884 compared to a deficit £47,236 in the prior year.

The charity has a healthy cash balance of £110,709 at the end of 2021, compared to £85,539 in the previous year.

Reserves policy

The Trustees have a target of holding reserves equivalent to 3 months operating expenditure. However so far this has not been possible due to Brogdale Collections going through a development/growth phase. At the end of year net current assets were £109,901. A £173,893 interest free trustee's loan is also due, however the trustee concerned has confirmed this will not be recalled in the foreseeable future. On this basis the Trustees consider that the assets are sufficient for the purpose of Brogdale Collections' continued viability.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2021

(continued)

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on Sep 29, 2022..... and signed on behalf of the board of trustees by:


ajhillier (Sep 29, 2022 13:56 GMT+1)

A J Hillier
Trustee

Brogdale Collections
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Brogdale Collections
Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Brogdale Collections ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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 charity'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Brogdale Collections

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brogdale Collections

(continued)

Year ended 31 December 2021

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.

Burgess Hodgson LLP

Matthew Lightfoot
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

29/3/2022

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	29,082	—	29,082	35,322
Charitable activities	6	125,046	97,761	222,807	125,546
Other trading activities	7	19,252	—	19,252	7,481
Total income		<u>173,380</u>	<u>97,761</u>	<u>271,141</u>	<u>168,349</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	16,661	—	16,661	14,061
Expenditure on charitable activities	9,10	115,826	96,302	212,128	179,453
Total expenditure		<u>132,487</u>	<u>96,302</u>	<u>228,789</u>	<u>193,514</u>
Net income/(expenditure)		<u>40,893</u>	<u>1,459</u>	<u>42,352</u>	<u>(25,165)</u>
Transfers between funds		3,520	(3,520)	—	—
Net movement in funds		44,413	(2,061)	42,352	(25,165)
Reconciliation of funds					
Total funds brought forward		(78,488)	31,252	(47,236)	(22,071)
Total funds carried forward		<u>(34,075)</u>	<u>29,191</u>	<u>(4,884)</u>	<u>(47,236)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position
31 December 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		59,108	65,967
Current assets				
Stocks	16	1,067		1,067
Debtors	17	9,655		12,953
Cash at bank and in hand		110,709		85,539
		121,431		99,559
Creditors: amounts falling due within one year	18	11,530		38,869
Net current assets			109,901	60,690
Total assets less current liabilities			169,009	126,657
Creditors: amounts falling due after more than one year	19		173,893	173,893
Net liabilities			(4,884)	(47,236)
Funds of the charity				
Restricted funds			29,191	31,252
Unrestricted funds			(34,075)	(78,488)
Total charity funds	22		(4,884)	(47,236)

For the year ending 31 December 2021 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 13 to 23 form part of these financial statements.

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 December 2021

These financial statements were approved by the board of trustees and authorised for issue on Sep. 29, 2022....., and are signed on behalf of the board by:


ajhillier (Sep 29, 2022 13:56 GMT+1)

A J Hillier
Trustee

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brogdale Farm, Brogdale Road, Faversham, Kent, ME13 8XZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

Despite a net total funds deficit of £4,884 and an unrestricted funds deficit of £34,075, the trustees believe the charity is a going concern. This is mainly due to the fact that the long term creditors of £173,893 is an interest free trustee's loan and the trustee concerned has confirmed this will not be recalled in the foreseeable future. At the end of year net current assets were £109,901.

Therefore, there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Weather station	-	15% reducing balance
Beastie Garden	-	15% reducing balance
Office equipment	-	15% reducing balance
Other fixed assets	-	15% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The company is a private company limited by guarantee, and consequently does not have a share capital. Each of its members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Voluntary donations	2,510	2,510	991	991
Grants				
Government grant income	26,572	26,572	34,331	34,331
	<u>29,082</u>	<u>29,082</u>	<u>35,322</u>	<u>35,322</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fruit collection tours and education	88,293	–	88,293
Festivals and events	36,753	–	36,753
Grants	–	97,761	97,761
	<u>125,046</u>	<u>97,761</u>	<u>222,807</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fruit collection tours and education	58,634	–	58,634
Festivals and events	11,376	–	11,376
Grants	1,286	54,250	55,536
	<u>71,296</u>	<u>54,250</u>	<u>125,546</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Room and equipment hire	2,880	2,880	3,763	3,763
Other income	13,873	13,873	1,701	1,701
Gift Aid	2,499	2,499	2,017	2,017
	<u>19,252</u>	<u>19,252</u>	<u>7,481</u>	<u>7,481</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	16,661	–	16,661

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

8. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	11,743	2,318	14,061

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
All charitable activities	59,462	83,471	142,933
Support costs	56,364	12,831	69,195
	<u>115,826</u>	<u>96,302</u>	<u>212,128</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
All charitable activities	40,330	79,400	119,730
Support costs	49,478	10,245	59,723
	<u>89,808</u>	<u>89,645</u>	<u>179,453</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
All charitable activities	142,933	—	142,933	119,730
Governance costs	—	69,195	69,195	59,723
	<u>142,933</u>	<u>69,195</u>	<u>212,128</u>	<u>179,453</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	10,379	11,538

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	500	1,418

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2021

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	52,670	83,858
Social security costs	3,971	4,286
Employer contributions to pension plans	1,527	1,823
Other employee benefits	3,243	446
	<u>61,411</u>	<u>90,413</u>

The average head count of employees during the year was 5 (2020: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Charitable activities	1	16
Administration, Marketing and Commercial	2	4
	<u>3</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

15. Tangible fixed assets

	Weather station £	Beastie Garden £	Office equipment £	Other fixed assets £	Total £
Cost					
At 1 January 2021	6,278	14,730	18,576	129,113	168,697
Additions	—	20	—	3,500	3,520
At 31 December 2021	<u>6,278</u>	<u>14,750</u>	<u>18,576</u>	<u>132,613</u>	<u>172,217</u>
Depreciation					
At 1 January 2021	3,000	5,491	14,515	79,724	102,730
Charge for the year	492	1,388	609	7,890	10,379
At 31 December 2021	<u>3,492</u>	<u>6,879</u>	<u>15,124</u>	<u>87,614</u>	<u>113,109</u>
Carrying amount					
At 31 December 2021	<u>2,786</u>	<u>7,871</u>	<u>3,452</u>	<u>44,999</u>	<u>59,108</u>
At 31 December 2020	<u>3,278</u>	<u>9,239</u>	<u>4,061</u>	<u>49,389</u>	<u>65,967</u>

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2021

16. Stocks

	2021	2020
	£	£
Raw materials and consumables	<u>1,067</u>	<u>1,067</u>

17. Debtors

	2021	2020
	£	£
Trade debtors	(1,559)	4,687
Prepayments and accrued income	6,711	7,052
Other debtors	<u>4,503</u>	<u>1,214</u>
	<u>9,655</u>	<u>12,953</u>

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	203	7,337
Accruals and deferred income	9,067	8,796
Social security and other taxes	1,841	8,009
Other creditors	<u>419</u>	<u>14,727</u>
	<u>11,530</u>	<u>38,869</u>

19. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Other creditors	<u>173,893</u>	<u>173,893</u>

20. Pensions and other post retirement benefits**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,527 (2020: £1,823).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>26,572</u>	<u>34,331</u>

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2021

22. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
General funds	<u>(78,488)</u>	<u>173,380</u>	<u>(132,487)</u>	<u>3,520</u>	<u>(34,075)</u>
	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General funds	<u>(150,731)</u>	<u>114,099</u>	<u>(101,551)</u>	<u>59,695</u>	<u>(78,488)</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Esmee Fairbairn	-	20,000	(20,000)	-	-
Ernest Cook Trust	-	-	-	-	-
Woodroffe Benton	-	-	-	-	-
The Golsoncott Foundation	-	-	-	-	-
GC Gibson Trust	-	-	-	-	-
The Ronald Cruickshanks Foundation	-	-	-	-	-
CLA Charitable Trust	-	-	-	-	-
Anton Jurgems Trust	-	-	-	-	-
Postcode Local Trust	-	-	-	-	-
Kent Community Foundation	-	-	-	-	-
Tesco (Groundwork)	-	-	-	-	-
Aviva (Charities Trust)	-	-	-	-	-
Tory Family Foundation	-	-	-	-	-
Henry Smith Charity	-	-	-	-	-
Greggs	-	-	-	-	-
John Speden Lewis	-	-	-	-	-
Co-op Members Fund	-	-	-	-	-
Care UK	-	-	-	-	-
Leader Fund	-	-	-	-	-
Liebreicht Foundation	-	-	-	-	-
Garfield Weston	-	-	-	-	-
Big Lottery	-	-	-	-	-
Bee Project	7,527	-	(1,634)	-	5,893
The Art Council	-	-	-	-	-
National Lottery	-	-	-	-	-
The Stanley Smith Horticultural Trust	-	-	-	-	-
The Pamela Champion Foundation	-	-	-	-	-
Beastie Garden	105	-	(359)	(20)	(274)
Space garden	604	-	-	-	604
Weather station	1,684	-	-	-	1,684
Core funding	-	75,000	(71,500)	(3,500)	-

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

22. Analysis of charitable funds *(continued)*

Driveway	3,944	–	(1,694)	–	2,250
World Music garden	545	–	–	–	545
Filming project	593	–	–	–	593
Brogdale book	1,723	–	(380)	–	1,343
Education equipment	–	–	(735)	–	(735)
Other funds	14,527	2,761	–	–	17,288
	<u>31,252</u>	<u>97,761</u>	<u>(96,302)</u>	<u>(3,520)</u>	<u>29,191</u>

	At 1 January 2020	Income	Expenditure	Transfers	At 31 December 2020
	£	£	£	£	£
Esmee Fairbairn	–	47,500	(47,500)	–	–
Ernest Cook Trust	471	–	–	(471)	–
Woodroffe Benton	608	–	–	(608)	–
The Golsoncott Foundation	1,695	–	–	(1,695)	–
GC Gibson Trust	5,287	–	–	(5,287)	–
The Ronald Cruickshanks Foundation	3,390	–	–	(3,390)	–
CLA Charitable Trust	2,191	–	–	(2,191)	–
Anton Jurgems Trust	211	–	–	(211)	–
Postcode Local Trust	4,686	–	–	(4,686)	–
Kent Community Foundation	4,556	–	–	(4,556)	–
Tesco (Groundwork)	2,842	–	–	(2,842)	–
Aviva (Charities Trust)	2,440	–	–	(2,440)	–
Tory Family Foundation	1,218	–	–	(1,218)	–
Henry Smith Charity	2,435	–	–	(2,435)	–
Greggs	1,461	–	–	(1,461)	–
John Speden Lewis	1,623	–	–	(1,623)	–
Co-op Members Fund	2,120	–	–	(2,120)	–
Care UK	3,390	–	–	(3,390)	–
Leader Fund	23,280	–	–	(23,280)	–
Liebreicht Foundation	1,000	–	–	(1,000)	–
Garfield Weston	30,400	4,000	(31,900)	(2,500)	–
Big Lottery	3,724	–	–	(3,724)	–
Bee Project	12,320	2,000	(2,742)	(4,051)	7,527
The Art Council	4,697	–	–	(4,697)	–
National Lottery	9,392	–	–	(9,392)	–
The Stanley Smith Horticultural Trust	1,723	–	–	(1,723)	–

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2021

22. Analysis of charitable funds *(continued)*

The Pamela Champion Foundation	1,500	—	—	(1,500)	—
Beastie Garden	—	—	(1,556)	1,661	105
Space garden	—	750	—	(146)	604
Weather station	—	—	(11)	1,695	1,684
Core funding	—	—	—	—	—
Driveway	—	—	(5,448)	9,392	3,944
World Music garden	—	—	(320)	865	545
Filming project	—	—	(907)	1,500	593
Brogdale book	—	—	—	1,723	1,723
Education equipment	—	—	—	—	—
Other funds	—	—	(1,579)	16,106	14,527
	<u>128,660</u>	<u>54,250</u>	<u>(91,963)</u>	<u>(59,695)</u>	<u>31,252</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	48,969	10,139	59,108
Current assets	102,379	19,052	121,431
Creditors less than 1 year	(11,530)	—	(11,530)
Creditors greater than 1 year	(173,893)	—	(173,893)
Net liabilities	<u>(34,075)</u>	<u>29,191</u>	<u>(4,884)</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	53,396	12,571	65,967
Current assets	80,878	18,681	99,559
Creditors less than 1 year	(38,869)	—	(38,869)
Creditors greater than 1 year	(173,893)	—	(173,893)
Net liabilities	<u>(78,488)</u>	<u>31,252</u>	<u>(47,236)</u>

24. Related parties

There is an interest free loan from a Trustee. At the year end the balance due was £173,893 (2020: £187,766).

BROGDALE COLLECTIONS

England & Wales - Charity number 1135678

Accounts

COMPANY REGISTRATION NUMBER: 06221780

CHARITY REGISTRATION NUMBER: 1135678

Brogdale Collections
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2020

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2020

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Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name Brogdale Collections
Charity registration number 1135678
Company registration number 06221780
Principal office and registered office Brogdale Farm
 Brogdale Road
 Faversham
 Kent
 ME13 8XZ

The trustees

A Roe	(Resigned 4 January 2021)
A J Hillier	
A L Batchelor	(Resigned 18 March 2020)
D A Josephs	(Appointed 30 March 2021)
	(Served from 30 March 2021 to 9 August 2021)
D C Butler	
G J Kilpatrick	(Resigned 29 September 2020)
H C Dance	(Appointed 29 January 2020)
K J Tooher	(Resigned 9 August 2021)
M J Trigg	
R C Church	(Appointed 6 January 2020)
A W G Keates	(Appointed 6 January 2020)
T F G La Dell	

Independent examiner Matthew Lightfoot Burgess Hodgson LLP
 Camburgh House
 27 New Dover Road
 Canterbury
 Kent
 CT1 3DN

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Brogdale Collections was incorporated on 23 April 2007, and became a registered charity on 27 April 2010.

The company is constituted by its revised Memorandum and Articles of Association, dated 14 April 2010, which were drawn up on registration as a charity.

Recruitment and appointment of new trustees

There are between 4 and 6 Trustee meetings each year. Trustees have both general interests and expertise regarding Brogdale Collections, as well as special experience and hence the provision of specialist assistance including assisting the Executive and participating on various project teams. This is in addition to the specific roles of Chair, Treasurer, Honorary Secretary and a Director deputed to act as the key liaison between the Board and the Executive.

Brogdale Collections welcomes new Trustees, with relevant expertise and enthusiasm. They would be given a full induction, including tours of the site and the National Fruit Collection as well as a history of the Charity, its current policies and its projects, plans and aspirations. There are between 4 and 6 Trustee meetings each year. In particular we will be seeking to recruit a Trustee who has the capacity and desire to move into the role of liaison between the Trustees (non-executive) and the Management team (the executive).

Organisational structure

The board of trustees meets regularly throughout the year to ensure appropriate governance and to establish the strategic direction of the organisation, and monitoring its progress, whilst delegating the day to day responsibility for the operations of the charitable company to the Operations Manager.

Objectives and activities

Objectives

Brogdale is home to The National Fruit Collection - the largest and most diverse in the world. As such it is a national as well as a local asset, in terms of our heritage, horticultural history and diversity.

Brogdale Collections is the charity whose aims are to provide access for the public to the Collection and public engagement with the Collection. This includes visits to Brogdale, including guided tours organised by the Charity. It also includes providing information, delivering courses and education, organising festivals and events, as well as outreach activities promoting the local, national and international significance of the Collection, the importance of horticulture and biodiversity, of healthy eating and lifestyles, the environment as well as our heritage.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

(continued)

Brogdale offers a rich diversity of fruit trees, which enable the public to enjoy nature and the environment, particularly at blossom time and at harvest when a wide range of varieties can be seen, tasted and bought. Brogdale Collections aims to ensure that this can continue, even in difficult times. Without the Charity, there would be no public access to the National Fruit Collection, and little public profile. Without this public interest and profile, the Collection and the other trees at Brogdale could be at risk. Without the Charity many of these trees at Brogdale would be lost forever.

As well as the heritage and history, greater emphasis is being asked for, and being provided regarding the importance of our food, its origins, its sustainability and the need for a healthy diet and lifestyle. We offer customised food activities and events, using our extensive knowledge, skills, and experience and in collaboration with outstanding partners. Increasing people's understanding of the role food plays in their daily lives, will encourage positive choices, habits and behaviours, resulting in an increase in personal and community wellbeing. All these activities are rooted in the National Fruit Collection which increases public awareness and commitment for this unique national asset.

Whilst many know about Brogdale and the National Fruit Collection, and fully support our objectives, many do not realise that Brogdale Collections receive no Government or direct funding for its activities. Hence it relies on its own income generation and the support of key funding organisations. We are also very reliant on a small dedicated team who organise all the activities for Brogdale Collections, working very hard and delivering excellent festivals and events, public, schools and group visits, and superb information and education, working closely with our invaluable team of volunteers. Brogdale Collections relies heavily on these local volunteers, and we are extremely grateful.

In setting the charity's objectives, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The trustees are satisfied that the charity's activities have been for the public benefit.

Achievements and performance

Background

After the Apple Festival in October 2019, the period through to April is spent planning the new season and putting in place projects as part of our ongoing strategy of improvements. In the Autumn of 2019, we were well placed to move forward, and to build on the successes in that year and before.

We continued to grow the number of school visits. The most popular modules were Come Cooking followed by Living Science. Groups could visit the orchards, harvest fruit, then return to prepare a dish to take home. After purchasing 3 large presses we were able to offer fruit pressing demonstrations & tastings.

As a new activity we launched an after school cooking club: a 6 week course for a child with parent or guardian. They were taught how to prepare a dish together to take home. Over the six weeks they learnt a variety of skills including pastry, dough and jam. This was hugely over-subscribed as we were limited with space and cooking facilities.

Our existing half term activities such as Beastie Day and Orchard Crafts were so successful that we introduced a new one. We partnered with local education provider 'Wild Classroom' to offer families outdoor cooking sessions over a real fire. Each session had over 30 children and adults.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

(continued)

At festivals and events our cooking demonstrations have remained very popular with adults and children alike. Using our farm produce, Jane Beedle, BBC Bake Off finalist, attended all our festivals in 2019 along with local bakers, chefs and butchers. At our Apple Festival we offered a fruit pressing service where visitors could bring along their own apples.

Ornamental Cherry Orchards

In 2019 we had continued the growth in our festivals and events as follows:

Income	2019: £112,231	2018: £98,788
--------	----------------	---------------

Easter and Hanami (cherry blossom) Festivals in April both showed good growth. Consequently, we had plans to expand the Spring activities in 2020 and to extend Hanami to 2 days.

This would tie in with the creation of a new and improved ornamental cherry orchard which would start with 30 Sakura trees to be planted in November 2020, followed by a further 50 trees in 2021 dependent on fund-raising. Defra would be taking out the existing ornamentals in mid 2021 as they were not considered a key part of the National Collection. Hence the need to take action.

However, with the advent of Covid, the Easter and Hanami activities had to be cancelled. But the new ornamental orchards are still going ahead, and plans are ready for the first new trees this November.

Fruit

Our customised food activities and events in collaboration with outstanding partners, for example, our apple and cider festivals are unrivalled anywhere in the UK (possibly in the world). This is because no one else is able to offer anything comparable to the public - both in the range of fruit varieties on offer, the expert knowledge provided and in the diversity of interactive activities offered. However, for this supply of fruit we were reliant on the trees and their being harvested by the operators FAST employed by Defra and the University of Reading as curators of the Collection.

In 2019 FAST reduced the harvesting of fruit, as it was uneconomic. We were also told that almost 10 hectares (HA) of fruit trees were to be grubbed up. Hence there was a great risk in 2020 of a reduced range of varieties available and not having enough fruit for our visitors to see, to taste and to buy.

We had to act quickly. The cherry season was imminent, and without the trees the "cherry trails" would not be viable. After much negotiation, an agreement was reached with FAST. The result of these discussions has been a one-year agreement whereby Brogdale Collections pays for the 60% of the trees to be retained and managed by FAST. This was the maximum that Brogdale Collections could afford. The others have now been lost. There are also obligations on us regarding standards and harvesting. Hence extra costs of £20,000 - £25,000 per annum, partly offset by fruit sales revenues.

We have worked through the harvest season from cherries in July to plums and now apples and pears. Although this was a very difficult change for us it has given us a wonderful opportunity to diversify and grow. We have been able to offer the public some very special PYO days in covid safe surroundings. Indeed, we have been able to turn a potential disaster into a great asset, with a greater connection between the public and the orchards and the fruit.

Fruit sales have generated some much-needed income. We are supplying local farmers markets, jam producers and small shops. We have donated fruit to food banks, charities and animal welfare. Wasted Kitchen, a local food recycle company has made cherry liqueur and cherry brandy for us to sell. Next month we are picking to make juice.

Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2020

(continued)

These trees also help our popular pruning courses, no longer be limited to the 450 trees we had access to in the past. The potential for additional well-being sessions for volunteer and community groups to thin trees in the spring, harvest in the summer and learn to prune in the winter would be another valuable use to the community of the orchards. To this end our Education Officer has gained a certificate for "Social and therapeutic horticulture practice" and plans to create programmes for health and well-being in 2021.

As well as the above FAST orchards having been at risk, a further 1.3 HA of apples and pears are due to be grubbed this Winter. These include many heritage varieties owned by Defra which would be criminal to lose. We have opened discussions to retain these. This will create significant extra costs for Brogdale Collections, maybe over £10,000 - £15,000 per annum, but it is a critical objective for us.

Other Projects

With the support of your funding we have begun to replace our existing website. The importance of accessibility via an efficient website cannot be underestimated to grow our public engagement.

We secured funding for a videographer for a seasonal project including a time lapse video from blossom to fruit. We have been able to record our instructors and guides so that we can share their knowledge and skills on all digital platforms including our website, App and social media channels.

For the Newton Space Garden project we were one of only a few sites to be chosen for an apple sapling grown from a pip taken into space by Tim Peake. The sapling has been planted and we have prepared a special garden and information boards.

The National Lottery donation to improve the main driveway and entrance to the NFC has enabled us to improve these with additional planting and signage.

Our bees project has been very successful raising interest and funding. Children can learn about the lifecycle of a flowering plant through the year in the life of an orchard tree and look in detail at pollination and bees, with hives and honey making now on site at Brogdale. Sessions are flexible and can be delivered to a whole class, groups or as an assembly. Each session can be adapted according to age group and are delivered by our experienced teacher who has taught in all year groups.

Plans have been created to take this through our outreach session activities to schools and groups.

Covid 19

We have been monitoring the situation closely to ensure the health, safety and welfare of our staff, volunteers and visitors. Trustees have been meeting monthly to constantly review the situation. We have done all we can to secure the future of Brogdale Collections in an almost impossible situation.

With 'lock down' at the start of our season we lost a critical number of visitors from April onwards, which accounts for 80% of our self-generated income. Fortunately, the success of 2019 meant that we had generated funds which would both take us into the new season but also allow us to implement strategic projects (e.g. the cafe and associated exhibition and educational spaces) as well as specific projects based on restricted funding such as the bees project and improving the driveway.

From November this year until the blossom returns in April we will struggle with no income and small reserves. However, some funders have removed the restrictions on the use of funds, and some funders have agreed to bring forward 2021 funding if necessary. Tight cost management, and detailed planning suggests that the Charity should survive through until the end of March 2021.

Brogdale Collections
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2020

(continued)

Easter is at the start of April, and we are already budgeting and planning for the 2021 season albeit under probable continuing restrictions. But the evidence of recent months shows that we can find new ways to deliver our objectives and to connect with the public.

Visitors

Revised rules after the lockdown meant that Brogdale Collections could not operate its season of events and festivals. Instead it introduced covid safe trails based on the fruit in season at the time.

The first of these was in July with the cherry trail. This has been followed by trails relating to later fruits such as plums and apples, with special "harvest weekends". We have also introduced PYO so that visitors can see, taste and buy the large range of varieties on offer.

Our committed volunteers have already completed essential pruning so, next year, we can add value to our tour offer with a huge variety of fruit trees that the public can PYO. Visitors have been able to tour the orchards, tastes as many apples as they could pick, try juicing, outdoor cooking and cider sampling. This year we are limited by the council safety committee to 200 visitors on site per day but we have potential for many more, in a safe environment with plans to expand these activities in 2021.

Activities

All schools' visits were cancelled due to Covid but the first school visits have restarted this Autumn.

We have also started our outreach activities with the bees project and also running juicing sessions in half term for children and with planned outreach visits to local schools, taking apples and a juicer for the children to try. All the time, we are ensuring that we continue to engage with the public through social media about the work we are doing and the value of fresh local fruit.

All courses had to be cancelled but these have now been restarted.

Whilst we are now starting to reinstate the more normal types of activities after the lockdown, the actual lockdown did energise us to use remote methods to continue our work and public engagement.

Conclusions

The year has been challenging with the advent of Covid. But the Charity has adapted its plans and its methods to continue delivering on its objectives and its public engagement.

The Charity also acted rapidly to save most of the "FAST" orchards planned for destruction. It is now using these (and the fruit) in more creative and positive ways with the public. With further funding and support It plans to also save the Defra orchards and their heritage trees from being grubbed up this winter, and to put in place long-term arrangements for their management and protection.

Brogdale Collections has also implemented important other projects including its bees project, photographing the "Brogdale year" and improvements to its driveway and entrance.

During the lockdown the Charity continued to engage with schools and the public, albeit virtually, and retained resources for its educational activities. It was thus able to restart activities with visitors and to reinstate its educational and school's activities as restrictions have been eased.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Financial review

Financial position

Total incoming resources for the year 2020 totalled £168,349 compared to £279,247 in the prior year.

Total resources expended in 2020 were £193,514 compared to £241,743 in the prior year. The main expense is staff cost of £89,967. Other significant costs are direct expenses relating to our main festival events and educational visits.

The financial result for the year 2020 was net expenditure of £25,165 compared to net income of £37,504 in the prior year. This to total funds at the end of 2020 being in a deficit of £47,236 compared to a deficit £22,071 in the prior year.

The charity still has a healthy cash balance of £85,539 at the end of 2020, despite a net expenditure and funds deficit of £47,236 in the current year.

Reserves policy

The Trustees have a target of holding reserves equivalent to 3 months operating expenditure. However so far this has not been possible due to Brogdale Collections going through a development/growth phase. At the end of year net current assets were £60,690. A £173,893 interest free trustee's loan is also due, however the trustee concerned has confirmed this will not be recalled in the foreseeable future. On this basis the Trustees consider that the assets are sufficient for the purpose of Brogdale Collections' continued viability.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Brogdale Collections

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Financial review *(continued)*

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 October 2021 and signed on behalf of the board of trustees by:



A J Hillier
Trustee

Brogdale Collections
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Brogdale Collections
Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Brogdale Collections ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Matthew Lightfoot
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2020

		Unrestricted funds	2020 Restricted funds	Total funds	2019 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	35,322	–	35,322	611
Charitable activities	6	71,296	54,250	125,546	267,667
Other trading activities	7	7,481	–	7,481	10,969
Total income		<u>114,099</u>	<u>54,250</u>	<u>168,349</u>	<u>279,247</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	11,743	2,318	14,061	14,706
Expenditure on charitable activities	9,10	89,808	89,645	179,453	227,037
Total expenditure		<u>101,551</u>	<u>91,963</u>	<u>193,514</u>	<u>241,743</u>
Net (expenditure)/income		<u>12,548</u>	<u>(37,713)</u>	<u>(25,165)</u>	<u>37,504</u>
Transfers between funds		59,695	(59,695)	–	–
Net movement in funds		<u>72,243</u>	<u>(97,408)</u>	<u>(25,165)</u>	<u>37,504</u>
Reconciliation of funds					
Total funds brought forward		(150,731)	128,660	(22,071)	(59,575)
Total funds carried forward		<u>(78,488)</u>	<u>31,252</u>	<u>(47,236)</u>	<u>(22,071)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position
31 December 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	15		65,967	76,916
Current assets				
Stocks	16	1,067		1,067
Debtors	17	12,953		11,872
Cash at bank and in hand		85,539		89,156
		<u>99,559</u>		<u>102,095</u>
Creditors: amounts falling due within one year	18	<u>38,869</u>		<u>27,189</u>
Net current assets			<u>60,690</u>	<u>74,906</u>
Total assets less current liabilities			126,657	151,822
Creditors: amounts falling due after more than one year				
	19		<u>173,893</u>	<u>173,893</u>
Net liabilities			<u>(47,236)</u>	<u>(22,071)</u>
Funds of the charity				
Restricted funds			31,252	128,660
Unrestricted funds			<u>(78,488)</u>	<u>(150,731)</u>
Total charity funds	22		<u>(47,236)</u>	<u>(22,071)</u>

For the year ending 31 December 2020 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 13 to 22 form part of these financial statements.

Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 December 2020

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2021, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'A J Hillier', with a wavy, cursive style.

A J Hillier
Trustee

Brogdale Collections
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brogdale Farm, Brogdale Road, Faversham, Kent, ME13 8XZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

Despite a net total funds deficit of £47,236 and an unrestricted funds deficit of £78,488, the trustees believe the charity is a going concern. This is mainly due to the fact that the long term creditors of £173,893 is an interest free trustee's loan and the trustee concerned has confirmed this will not be recalled in the foreseeable future. At the end of year net current assets were £60,690.

Therefore, there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Weather station	-	15% reducing balance
Beastie Garden	-	15% reducing balance
Office equipment	-	15% reducing balance
Other fixed assets	-	15% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The company is a private company limited by guarantee, and consequently does not have a share capital. Each of its members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Voluntary donations	991	991	611	611
Grants				
Government grant income	34,331	34,331	—	—
	<u>35,322</u>	<u>35,322</u>	<u>611</u>	<u>611</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fruit collection tours and education	58,634	—	58,634
Festivals and events	11,376	—	11,376
Grants	1,286	54,250	55,536
	<u>71,296</u>	<u>54,250</u>	<u>125,546</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fruit collection tours and education	55,380	—	55,380
Festivals and events	119,283	—	119,283
Grants	370	92,634	93,004
	<u>175,033</u>	<u>92,634</u>	<u>267,667</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Room and equipment hire	3,763	3,763	6,627	6,627
Other income	1,701	1,701	2,917	2,917
Gift Aid	2,017	2,017	1,425	1,425
	<u>7,481</u>	<u>7,481</u>	<u>10,969</u>	<u>10,969</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	11,743	2,318	14,061
	<u>11,743</u>	<u>2,318</u>	<u>14,061</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

8. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Costs of raising donations and legacies - Donations	14,706	–	14,706

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
All charitable activities	40,330	79,400	119,730
Support costs	49,478	10,245	59,723
	<u>89,808</u>	<u>89,645</u>	<u>179,453</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
All charitable activities	132,005	42,453	174,458
Support costs	48,390	4,189	52,579
	<u>180,395</u>	<u>46,642</u>	<u>227,037</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 £	Total fund 2019 £
All charitable activities	119,730	–	119,730	174,458
Governance costs	–	54,154	54,154	42,982
	<u>119,730</u>	<u>54,154</u>	<u>173,884</u>	<u>217,440</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	11,538	13,408

12. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,418	1,418

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	83,858	87,968
Social security costs	4,286	1,843
Employer contributions to pension plans	1,823	909
	89,967	90,720

The average head count of employees during the year was 20 (2019: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Charitable activities	16	16
Administration, Marketing and Commercial	4	4
	20	20

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

15. Tangible fixed assets

	Weather station	Beastie Garden	Office equipment	Other fixed assets	Total
	£	£	£	£	£
Cost					
At 1 January 2020	6,278	14,141	18,576	129,113	168,108
Additions	–	589	–	–	589
At 31 December 2020	6,278	14,730	18,576	129,113	168,697
Depreciation					
At 1 January 2020	2,422	3,964	13,798	71,008	91,192
Charge for the year	578	1,527	717	8,716	11,538
At 31 December 2020	3,000	5,491	14,515	79,724	102,730
Carrying amount					
At 31 December 2020	3,278	9,239	4,061	49,389	65,967
At 31 December 2019	3,856	10,177	4,778	58,105	76,916

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Stocks

	2020	2019
	£	£
Raw materials and consumables	1,067	1,067

17. Debtors

	2020	2019
	£	£
Trade debtors	4,687	6,819
Prepayments and accrued income	7,052	5,053
Other debtors	1,214	–
	<u>12,953</u>	<u>11,872</u>

18. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	7,337	3,483
Accruals and deferred income	8,796	12,231
Social security and other taxes	8,009	459
Other creditors	14,727	11,016
	<u>38,869</u>	<u>27,189</u>

19. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Other creditors	173,893	173,893

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,823 (2019: £909).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020	2019
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>34,331</u>	<u>–</u>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

22. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General funds	0 <u>(150,731)</u>	114,099	<u>(101,551)</u>	59,695	<u>(78,488)</u>

	At 1 January 2019	Income £	Expenditure £	Transfers £	At 31 December 2019 £
General funds	9 <u>(141,679)</u>	186,613	<u>(195,101)</u>	(564)	<u>(150,731)</u>

Restricted funds

	At 1 January 2020	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Esmee Fairbairn	–	47,500	(47,500)	–	–
Ernest Cook Trust	471	–	–	(471)	–
Woodroffe Benton	608	–	–	(608)	–
The Golsoncott	–	–	–	–	–
Foundation	1,695	–	–	(1,695)	–
GC Gibson Trust	5,287	–	–	(5,287)	–
The Ronald	–	–	–	–	–
Cruickshanks	–	–	–	–	–
Foundation	3,390	–	–	(3,390)	–
CLA Charitable Trust	2,191	–	–	(2,191)	–
Anton Jurgens Trust	211	–	–	(211)	–
Postcode Local Trust	4,686	–	–	(4,686)	–
Kent Community	–	–	–	–	–
Foundation	4,556	–	–	(4,556)	–
Tesco (Groundwork)	2,842	–	–	(2,842)	–
Aviva (Charities Trust)	2,440	–	–	(2,440)	–
Tory Family Foundation	1,218	–	–	(1,218)	–
Henry Smith Charity	2,435	–	–	(2,435)	–
Greggs	1,461	–	–	(1,461)	–
John Speden Lewis	1,623	–	–	(1,623)	–
Co-op Members Fund	2,120	–	–	(2,120)	–
Care UK	3,390	–	–	(3,390)	–
Leader Fund	23,280	–	–	(23,280)	–
Liebreicht Foundation	1,000	–	–	(1,000)	–
Garfield Weston	30,400	4,000	(31,900)	(2,500)	–
Hillier Trust	–	–	–	–	–
Big Lottery	3,724	–	–	(3,724)	–
Bee Project	12,320	2,000	(2,742)	(4,051)	7,527
The Art Council	4,697	–	–	(4,697)	–
National Lottery	9,392	–	–	(9,392)	–
The Stanley Smith	–	–	–	–	–
Horticultural Trust	1,723	–	–	(1,723)	–

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

22. Analysis of charitable funds *(continued)*

The Pamela Champion Foundation	1,500	–	–	(1,500)	–
Beastie Garden	–	–	(1,556)	1,661	105
Space garden	–	750	–	(146)	604
Weather station	–	–	(11)	1,695	1,684
Driveway	–	–	(5,448)	9,392	3,944
World Music garden	–	–	(320)	865	545
Filming project	–	–	(907)	1,500	593
Brogdale book	–	–	–	1,723	1,723
Other funds	–	–	(1,579)	16,106	14,527
	<u>128,660</u>	<u>54,250</u>	<u>(91,963)</u>	<u>(59,695)</u>	<u>31,252</u>

	At 1 January 2019	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Esmee Fairbairn	–	35,000	(35,000)	–	–
Ernest Cook Trust	1,207	–	(736)	–	471
Woodroffe Benton	1,163	–	(555)	–	608
The Golsoncott Foundation	1,695	–	–	–	1,695
GC Gibson Trust	2,316	3,000	(29)	–	5,287
The Ronald Cruickshanks Foundation	3,390	–	–	–	3,390
CLA Charitable Trust	2,316	–	(125)	–	2,191
Anton Jurgems Trust	211	–	–	–	211
Postcode Local Trust	5,104	–	(418)	–	4,686
Kent Community Foundation	4,612	–	(56)	–	4,556
Tesco (Groundwork)	2,853	–	(11)	–	2,842
Aviva (Charities Trust)	2,298	500	(358)	–	2,440
Tory Family Foundation	1,326	–	(108)	–	1,218
Henry Smith Charity	2,651	–	(216)	–	2,435
Greggs	1,591	–	(130)	–	1,461
John Speden Lewis	1,768	–	(145)	–	1,623
Co-op Members Fund	2,120	–	–	–	2,120
Care UK	3,390	–	–	–	3,390
Leader Fund	22,717	–	(1)	564	23,280
Liebreicht Foundation	1,000	–	–	–	1,000
Garfield Weston	2,500	30,000	(2,100)	–	30,400

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

22. Analysis of charitable funds *(continued)*

Hillier Trust	3,333	–	(3,333)	–	–
Big Lottery	4,074	–	(350)	–	3,724
Bee Project	4,194	10,654	(2,528)	–	12,320
The Art Council	4,275	475	(53)	–	4,697
National Lottery	–	9,505	(113)	–	9,392
The Stanley Smith Horticultural Trust	–	2,000	(277)	–	1,723
The Pamela Champion Foundation	–	1,500	–	–	1,500
Beastie Garden	–	–	–	–	–
Space garden	–	–	–	–	–
Weather station	–	–	–	–	–
Driveway	–	–	–	–	–
World Music garden	–	–	–	–	–
Filming project	–	–	–	–	–
Brogdale book	–	–	–	–	–
Other funds	–	–	–	–	–
	<u>82,104</u>	<u>92,634</u>	<u>(46,642)</u>	<u>564</u>	<u>128,660</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	53,396	12,571	65,967
Current assets	80,878	18,681	99,559
Creditors less than 1 year	(38,869)	–	(38,869)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net liabilities	<u>(78,488)</u>	<u>31,252</u>	<u>(47,236)</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	17,124	59,792	76,916
Current assets	33,224	68,871	102,095
Creditors less than 1 year	(27,186)	(3)	(27,189)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net liabilities	<u>(150,731)</u>	<u>128,660</u>	<u>(22,071)</u>

24. Related parties

There is an interest free loan from a Trustee. At the year end the balance due was £187,766 (2019: £187,766).