

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
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Brogdale Collections
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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

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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

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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
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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.

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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.

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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.

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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
		99,559		102,095
Creditors: amounts falling due within one year	18	38,869		27,189
Net current assets			60,690	74,906
Total assets less current liabilities			126,657	151,822
Creditors: amounts falling due after more than one year	19		173,893	173,893
Net liabilities			(47,236)	(22,071)
Funds of the charity				
Restricted funds			31,252	128,660
Unrestricted funds			(78,488)	(150,731)
Total charity funds	22		(47,236)	(22,071)

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 stylized, wavy line extending from the end.

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

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	<u>14,706</u>	<u>—</u>	<u>14,706</u>

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	<u>49,478</u>	<u>10,245</u>	<u>59,723</u>
	<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	<u>48,390</u>	<u>4,189</u>	<u>52,579</u>
	<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	<u>—</u>	<u>54,154</u>	<u>54,154</u>	<u>42,982</u>
	<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	<u>11,538</u>	<u>13,408</u>

12. Independent examination fees

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

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
	<u>89,967</u>	<u>90,720</u>

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
	<u>20</u>	<u>20</u>

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	<u>6,278</u>	<u>14,730</u>	<u>18,576</u>	<u>129,113</u>	<u>168,697</u>
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	<u>3,000</u>	<u>5,491</u>	<u>14,515</u>	<u>79,724</u>	<u>102,730</u>
Carrying amount					
At 31 December 2020	<u>3,278</u>	<u>9,239</u>	<u>4,061</u>	<u>49,389</u>	<u>65,967</u>
At 31 December 2019	<u>3,856</u>	<u>10,177</u>	<u>4,778</u>	<u>58,105</u>	<u>76,916</u>

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	<u>1,067</u>	<u>1,067</u>

17. Debtors

	2020	2019
	£	£
Trade debtors	4,687	6,819
Prepayments and accrued income	7,052	5,053
Other debtors	<u>1,214</u>	<u>—</u>
	<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	<u>14,727</u>	<u>11,016</u>
	<u>38,869</u>	<u>27,189</u>

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

	2020	2019
	£	£
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 £1,823 (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	(150,731)	114,099	(101,551)	59,695	(78,488)

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

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).