

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.

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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

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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 expended 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.



Matthew Lightfoot
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

29/1/2022

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		<u>44,413</u>	<u>(2,061)</u>	<u>42,352</u>	<u>(25,165)</u>
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
		<u>121,431</u>	<u>99,559</u>
Creditors: amounts falling due within one year	18	<u>11,530</u>	<u>38,869</u>
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	<u>173,893</u>	<u>173,893</u>
Net liabilities		<u>(4,884)</u>	<u>(47,236)</u>
Funds of the charity			
Restricted funds		29,191	31,252
Unrestricted funds		<u>(34,075)</u>	<u>(78,488)</u>
Total charity funds	22	<u>(4,884)</u>	<u>(47,236)</u>

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	<u>11,743</u>	<u>2,318</u>	<u>14,061</u>

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	<u>56,364</u>	<u>12,831</u>	<u>69,195</u>
	<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	<u>49,478</u>	<u>10,245</u>	<u>59,723</u>
	<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	<u>—</u>	<u>69,195</u>	<u>69,195</u>	<u>59,723</u>
	<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	<u>10,379</u>	<u>11,538</u>

12. Independent examination fees

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

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	(78,488)	173,380	(132,487)	3,520	(34,075)

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

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 Jurgens 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 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)	—
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).