

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**

<b>Registered charity name</b>	Brogdale Collections
<b>Charity registration number</b>	1135678
<b>Company registration number</b>	06221780
<b>Principal office and registered office</b>	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	

<b>Independent examiner</b>	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.

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**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 26<sup>th</sup> 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	2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
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	—
<b>Total income</b>		<u>159,201</u>	<u>131,055</u>	<u>290,256</u>	<u>271,141</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>163,313</u>	<u>117,910</u>	<u>281,223</u>	<u>228,789</u>
<b>Net income and net movement in funds</b>		<u>(4,112)</u>	<u>13,145</u>	<u>9,033</u>	<u>42,352</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(34,075)	29,191	(4,884)	(47,236)
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	16	51,689	59,108
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	19	<u>16,827</u>	<u>11,530</u>
<b>Net current assets</b>		126,353	109,901
<b>Total assets less current liabilities</b>		178,042	169,009
<b>Creditors: amounts falling due after more than one year</b>	20	173,893	173,893
<b>Net assets</b>		<u>4,149</u>	<u>(4,884)</u>
<b>Funds of the charity</b>			
Restricted funds		42,336	29,191
Unrestricted funds		(38,187)	(34,075)
<b>Total charity funds</b>	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 26<sup>th</sup> 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 £
<b>Donations</b>			
Voluntary donations	1,429	4,000	5,429
<b>Grants</b>			
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 £
<b>Donations</b>			
Voluntary donations	2,510	—	2,510
<b>Grants</b>			
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	<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	<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	<b>Total funds</b> <b>2022</b>	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):

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

**13. Independent examination fees**

	<b>2022</b>	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:

	<b>2022</b>	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:

	<b>2022</b>	2021
	No.	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 £
<b>Cost</b>					
At 1 January 2022	6,278	14,750	18,576	132,613	172,217
Additions	—	—	1,655	—	1,655
<b>At 31 December 2022</b>	<u>6,278</u>	<u>14,750</u>	<u>20,231</u>	<u>132,613</u>	<u>173,872</u>
<b>Depreciation</b>					
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
<b>At 31 December 2022</b>	<u>3,910</u>	<u>8,060</u>	<u>15,849</u>	<u>94,364</u>	<u>122,183</u>
<b>Carrying amount</b>					
<b>At 31 December 2022</b>	<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
	<u>16,827</u>	<u>11,530</u>

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

	2022	2021
	£	£
Other creditors	<u>173,893</u>	<u>173,893</u>

#### 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	<u>4,000</u>	<u>26,572</u>

#### 23. Analysis of charitable funds

##### Unrestricted funds

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

  

	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>

# 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 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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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).