

COMPANY REGISTRATION NUMBER: 06221780
CHARITY REGISTRATION NUMBER: 1135678

**REGISTRAR OF
COMPANIES**

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



BURGESS HODGSON LLP

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

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

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Brogdale Collections

Company Limited by Guarantee

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

Year ended 31 December 2023

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

Reference and administrative details

Registered charity name Brogdale Collections

Charity registration number 1135678

Company registration number 06221780

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

The trustees

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

Auditor Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
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Canterbury
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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Structure, governance and management

Governing document

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

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

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

Recruitment and appointment of new trustees

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

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

Organisational structure

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

Related parties

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

Objectives and activities

Objectives

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

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

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

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

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

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

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

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

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

Achievements and performance

Trends pre Covid

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

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

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

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

Trends post Covid

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

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

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

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

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

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

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

Education

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

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

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

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

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

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

Fruit

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

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

Fundraising activities

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

Financial review

Financial position

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

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

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

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

Reserves policy

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

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

Year ended 31 December 2023

purpose of Brogdale Collections' continued viability.

Going concern

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

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Plans for future periods

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

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

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

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

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

Year ended 31 December 2023

Trustees' responsibilities statement

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- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

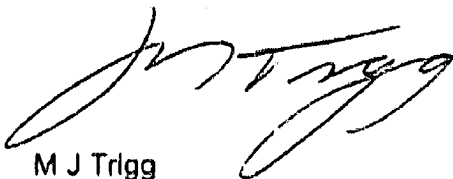
Each of the persons who is a trustee at the date of approval of this report confirms that:

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

Small company provisions

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

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



M J Trigg
Trustee

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

Year ended 31 December 2023

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Year ended 31 December 2023

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Year ended 31 December 2023

the basis of these financial statements.

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

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

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

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

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

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

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

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

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

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

Year ended 31 December 2023

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

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

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

Use of our report

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



Andrew Collyer (Senior Statutory Auditor)

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

12/08/2024

Brogdale Collections

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

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

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

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

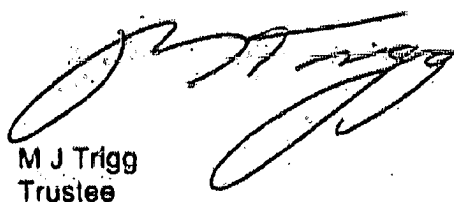
Brogdale Collections
Company Limited by Guarantee
Statement of Financial Position

31 December 2023

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

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

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


M J Trigg
Trustee

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

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Depreciation

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

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

Stocks

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

Government grants

Government grants are recognised using the accrual model.

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

Financial instruments

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

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

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

Defined contribution plans

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

4. Limited by guarantee

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

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies

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

6. Charitable activities

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

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Other trading activities

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

8. Investment income

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

9. Costs of raising donations and legacies

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

	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>

10. Expenditure on charitable activities by fund type

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

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

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Expenditure on charitable activities by activity type

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

12. Net (expenditure)/income

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

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

13. Auditors remuneration

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

14. Independent examination fees

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

15. Staff costs

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

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

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

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

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

15. Staff costs *(continued)*

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

16. Trustee remuneration and expenses

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

No trustee expenses have been incurred.

17. Tangible fixed assets

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

18. Stocks

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

19. Debtors

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

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

20. Creditors: amounts falling due within one year

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

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

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

22. Pensions and other post retirement benefits

Defined contribution plans

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

23. Government grants

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

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

24. Analysis of charitable funds

Unrestricted funds

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

	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>

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

24. Analysis of charitable funds *(continued)*

Restricted funds

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

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

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

25. Analysis of net assets between funds

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

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

26. Related parties

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