

COGGES HERITAGE TRUST

Report and financial statements for the year ended 31 December 2024



Charity registration number:	1141906
Company registration number:	07204688

The trustees present their annual report and financial statements for the year ended 31 December 2024. This report includes the directors' report required by company law.

Objectives and Activities

The objectives of the Trust are to preserve, protect, develop and improve the archaeological, historical, architectural and environmental heritage of the site of Cogges Manor Farm and associated land for the benefit of the people of Oxfordshire and the members of the wider public such as visitors to the county; and to advance the education of the public in an understanding of rural heritage and contemporary and future farming and food production.

The Trustees are aware of their public benefit duties and confirm that they have paid due regard to the guidance on public benefit in deciding what activities the Trust should undertake.

Achievements and performance

The Trust, with the support of approximately 160 volunteers and team of 8 paid staff, (FTE 7), continues to be a strong attraction for the local community as well as those from further afield.

In addition to the Queens Award for Voluntary service in 2023 we were awarded, in 2024, the Volunteer Organisation of the year award by Oxfordshire Community and Welfare action. Overseas tour groups also increased in number, drawn in part to due to our association with Downton Abbey as the fictional 'Yew Tree Farm and home to the Drew Family. The Trust continues to review and refresh the offer to ensure we are current and with a particular focus on families with young children. 2023, although challenging, saw a year-on-year improvement with an upturn in footfall and revenue, additionally we reviewed our pricing to reflect the inflationary pressures. We again continued this upward projection into 2024 by notably running an events program year-round.

Events of note in 2024, 'the Beer and Cider festival' sold out and attracted over 1000 visitors, this was also sponsored by over 30 local business, ensuring this was our largest fundraiser of the year. The 'Witches House' and all Christmas events also grew substantially from the previous year. We also expanded on corporate hire offering again through the summer and into the Christmas period. School visits continued to be an impactful and educational experience for young people.

We also received grants from the Jim Cousins Trust to develop the meadow for livestock and for ecology and for the benefit of visitors. The National Lottery Heritage Funding (NLHF) finished in December 2023, this funding has been pivotal in our ability to improve the site and ultimately improve our financial performance, this can be seen from 2023 onwards.

Cogges Heritage Enterprises Limited also performed well with café sales recording its strongest year to date, also bolstered by the events program. We also hosted 18 weddings one of which was sole hire of the site.

Financial review

For 2024 the Trust incurred a deficit after depreciation, in respect of unrestricted activities of £70,210 (2023 - £90,581). However before depreciation the deficit on unrestricted funds was £3,802 (2023: £26,727). The details of the financial performance are shown in the following statements of account for the period ended 31 December 2024.

In accordance with the agreement, the Trust continues to charge Cogges Heritage Enterprises for use of Trust resources including staffing, based upon apportioning those costs which relate to the daily operation of both organisations on the basis of the percentage of total income generated by the respective organisations, excluding certain income such as grants. For the cafe, the licence fee charged is linked to cafe sales. This basis of apportionment will be kept under review. Any profit the trading Company makes after these charges may be donated to the Trust.

Investments

Surplus cash reserves are invested in deposits with financial institutions to generate interest, whilst not putting capital at risk

Reserves

The total reserves of the Trust at the year-end were £487,507 (2023: £563,802). Of this £651 (2023: £6,736) was in restricted funds, £232,945 (2023: £299,353) was held within fixed assets leaving free reserves of £253,911 (2023: £257,713).

The charity has developed a reserves policy which consists of 3 to 4 months routine expenditure, separate amount for essential repairs & emergencies, plus at the year-end, an amount to cover net costs over the Winter period. The target range for reserves under this policy is £225k to £292k and the 31 December 2024 reserves are within that target range.

Structure, governance and management

Cogges Heritage Trust is a charitable company limited by guarantee and is governed by its Articles of Association

None of the Trustees has any beneficial interest in the Trust or Company. All of the Trustees are members of the Company and guarantee to contribute £1 in the event of a winding up.

The appointment of new Trustees is by resolution of the existing Trustees. The Trust's constitution provides for a minimum of 5 Trustees (unless otherwise determined by ordinary resolution) but there is no maximum number of Trustees. Two Trustees must be resident in Witney or one of the surrounding parishes.

The Trustees have established four committees reporting directly to the Trust Board: Finance and Property Committee, People and Legal Committee, Business Development Group and Development Committee.

Related parties

The subsidiary entity, Cogges Heritage Enterprises Limited, operates the Cogges Manor café and holds weddings at Cogges Manor Farm. It is anticipated that any surplus generated will be donated to the charity.

**COGGES HERITAGE TRUST
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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Reference and administrative details

Charity registration number: 1141906
Company registration number: 07204688

Address/registered office
Cogges Manor Farm
Church Lane
Witney
Oxfordshire
OX28 3LA

Trustees:
A Blythe-Smith
L Bowman (resigned 29 May 2025)
R Bradley (appointed 23 July 2024)
J Bradshaw
P Chana (resigned 28 November 2024)
L Chesher
P Evans
R Harber
P Harkness (resigned 28 November 2024)
G Mclean (appointed 23 July 2024)
G Merifield (resigned 28 November 2024)
C Mills (appointed 14 January 2025)
A Nickson (resigned 27 February 2025)
P Sapwell (appointed 14 January 2025)
E Spencer
B Walker (appointed 23 July 2024)
S Williams

General Manager
G Reed

Independent examiner
Wenn Townsend
30 St Giles
Oxford
OX1 3LE

Bankers
Lloyds Bank

This report was approved by the Trustees on 28 August 2025.

C Mills (Trustee)

**COGGES HERITAGE TRUST
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF COGGES HERITAGE TRUST**

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I report to the trustees on my examination of the financial statements of Cogges Heritage Trust (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Rodzynski
Member of the Institute of Chartered Accountants in England and Wales
Wenn Townsend
30 St Giles
Oxford
OX1 3LE

Date: 5 September 2025

**STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Note				
Income from:					
Donation and legacies	2	4,926	7,500	12,426	157,713
Charitable activities	3	366,479	-	366,479	324,244
Activities for generating funds	4	108,954	-	108,954	92,092
Investment income - interest receivable		10,512	-	10,512	3,715
Total income		490,871	7,500	498,371	577,764
Expenditure on:					
Generating funds	5	66,390	-	66,390	59,749
Charitable activities	5	494,691	13,585	508,276	646,232
Total expenditure		561,081	13,585	574,666	705,981
Net expenditure and movement in funds		(70,210)	(6,085)	(76,295)	(128,217)
Reconciliation of funds					
Fund balances at 1 January 2024		557,066	6,736	563,802	692,019
Fund balances at 31 December 2024		486,856	651	487,507	563,802
Prior year breakdown					
		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	
	Note				
Income from:					
Donation and legacies	2	6,817	150,896	157,713	
Charitable activities	3	324,244	-	324,244	
Activities for generating funds	4	92,092	-	92,092	
Investment income - interest receivable		3,715	-	3,715	
Total income		426,868	150,896	577,764	
Expenditure on:					
Raising funds		59,749	-	59,749	
Charitable activities		457,700	188,532	646,232	
Total expenditure		517,449	188,532	705,981	
Net expenditure and movement in funds		(90,581)	(37,636)	(128,217)	
Reconciliation of funds					
Fund balances at 1 January 2023		647,647	44,372	692,019	
Fund balances at 31 December 2023		557,066	6,736	563,802	

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

COGGES HERITAGE TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2024

Company no: 07206488

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	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	8		222,946		289,354
Investments	9		<u>10,000</u>		<u>10,000</u>
			232,946		299,354
Current assets					
Stocks		4,782		6,165	
Debtors	10	17,446		35,777	
Investments	11	136,372		125,866	
Cash at bank and in hand		<u>136,680</u>		<u>140,697</u>	
		295,280		308,505	
Creditors:					
Amounts falling due within one year	12	<u>(40,719)</u>		<u>(44,057)</u>	
Net current assets			254,561		264,448
Total assets less current liabilities			<u>487,507</u>		<u>563,802</u>
Income funds					
Restricted funds			651		6,736
Unrestricted funds:					
Designated funds		232,945		-	
General reserves		<u>253,911</u>		<u>557,066</u>	
			486,856		557,066
Total funds			<u>487,507</u>		<u>563,802</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved and authorised for issue by the Trustees on 28 August 2025.

C Mills (Trustee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2024	2023	2023
	£	£	£	£
Cash absorbed by operations				
Deficit for the year (per SOFA)	(76,295)		(128,217)	
Interest	(10,512)		(3,714)	
Depreciation	66,408		63,519	
Decrease/(increase) in stocks	1,383		(6,165)	
Decrease in debtors	18,331		47,268	
(Decrease) in creditors	<u>(3,338)</u>		<u>(58,824)</u>	
Net cash absorbed by operations		(4,023)		(86,133)
Investing activities				
Purchase of tangible fixed assets	-		(15,641)	
Interest received	6		-	
Receipts from current asset investments	<u>-</u>		<u>125,457</u>	
Net cash generated from investing activities		6		109,816
Net increase in cash and cash equivalents		<u>(4,017)</u>		<u>23,683</u>
Cash and cash equivalents at beginning of year		140,697		117,014
Cash and cash equivalents at end of year		<u><u>136,680</u></u>		<u><u>140,697</u></u>

1 Accounting policies

1.1 Charitable company information

Cogges Heritage Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Cogges Manor Farm, Church Lane, Witney, Oxfordshire, OX28 3LA.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below:

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Within unrestricted funds the Trustees may designate funds for particular purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

The Base Licence fee charge made by the Trust to its subsidiary company, Cogges Heritage Enterprises Limited, for use of its resources, including staffing, is based upon apportioning those costs which relate to the daily operation of both organisations on the percentage of total income generated by the respective organisations, excluding certain income, such as grants and gift aid.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income from grants is recognised where there is entitlement and all conditions for receipt have been met.

Income from day admissions and events is recognised on the date of admission or the date of the events. Income from annual season tickets is recognised in income over the period in which the season ticket permits admission.

1.5 Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. No value is recognised for the impact of volunteers in the financial statements because it cannot be measured reliably.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property improvements	10% straight line
Fixtures, fittings and equipment	20%-25% reducing balance

Depreciation is the main estimate affecting the financial statements

1.7 Fixed asset investments

Fixed asset investments, which consist of investments in subsidiary undertakings, are measured at cost, less impairment.

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.9 Cash and cash equivalents and current asset investments

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less. Longer term cash deposits with financial institutions are presented within current asset investments.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Group accounts exemption

The charitable company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. Under charities legislation no group accounts are required as the group income is under £1,000,000. The financial statements present information about the company as an individual entity and not about its group.

1.12 Going concern

There are no significant uncertainties about the charity's ability to continue as a going concern.

1.13 Presentation change for 2023 figures

The presentation of the 2023 income and expenditure has been changed to more fully comply with the requirement of the Charities SORP and to better tie in with the charity's management accounts. There has been no alteration to the total of income, or the total of expenditure as a result of the presentation changes.

2	Income from donations and legacies	2024	2023
		£	£
	Restricted grants - National Lottery Heritage Funding	-	150,896
	Restricted grants/donations	7,500	-
	Unrestricted donations	4,926	6,817
		<u>12,426</u>	<u>157,713</u>
3	Income from charitable activities	2024	2023
		£	£
	Cogges Manor Farm		
	Admissions (including events)	277,363	243,061
	Gift-aid on admissions	25,234	18,853
	Educational visits	15,466	25,148
	Retail and produce sales	47,716	37,182
	Other	700	-
		<u>366,479</u>	<u>324,244</u>
4	Income from activities for generating funds	2024	2023
		£	£
	Cogges Heritage Enterprises Limited:		
	Café Turnover Licence fee	29,644	28,007
	Base Licence fee	66,000	59,619
	Hire of site	4,676	4,466
	Fundraising and sponsorship	8,634	-
		<u>108,954</u>	<u>92,092</u>
5	Expenditure on charitable activities	2024	2023
		£	£
	Cogges Manor Farm		
	Staff costs (note 6)	225,340	212,067
	Next Steps Project direct costs	3,000	166,944
	Other direct costs	65,444	61,599
	Activity supporting expenses	56,200	46,849
	Depreciation	66,408	63,519
	Premises costs	113,933	111,925
	Office and other support costs	40,309	32,764
	Governance costs (note 7)	4,032	10,314
		<u>574,666</u>	<u>705,981</u>
	Less: costs of generating funds	<u>(66,390)</u>	<u>(59,749)</u>
		<u>508,276</u>	<u>646,232</u>

6	Staff costs	2024	2023
		£	£
	Wages and salaries	203,830	184,583
	Self-employed staff	3,200	11,215
	Employers' national insurance	11,130	9,621
	Pension costs - defined contribution scheme	7,180	6,648
		<u>225,340</u>	<u>212,067</u>
	Key management personnel remuneration	<u>50,636</u>	<u>49,399</u>
		No:	No:
	Average number of employees	8	9
	No employees earned over £60,000 in either year		
7	Governance costs	2024	2023
		£	£
	Independent examiner's fees - current year	2,400	10,314
	Independent examiner's fees - prior year	<u>1,632</u>	<u>-</u>
		<u>4,032</u>	<u>10,314</u>

8 Tangible fixed assets	Freehold property improvements £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 January 2024	486,997	157,750	644,747
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>486,997</u>	<u>157,750</u>	<u>644,747</u>
Depreciation and impairment			
At 1 January 2024	252,814	102,579	355,393
Depreciation charge for the year	36,570	29,838	66,408
Released on disposals	-	-	-
At 31 December 2024	<u>289,384</u>	<u>132,417</u>	<u>421,801</u>
Net book value			
At 31 December 2024	<u>197,613</u>	<u>25,333</u>	<u>222,946</u>
At 31 December 2023	<u>234,183</u>	<u>55,171</u>	<u>289,354</u>

Freehold land and buildings with a carrying amount of £197,613 (2023 - £234,183) have been pledged against any liabilities owed to National Heritage Memorial Fund, limited to a maximum of £815,653.

On 25 March 2020, Cogges Heritage Trust acquired Cogges Manor Farm from Oxfordshire County Council. The cash consideration for this acquisition was £1. The trustees consider this to reflect the fair value of the property, due to the number of conditions and restrictions that are attached to the freehold property. Given these restrictions, the property is reflected in the restricted fund.

As a condition of the transfer of the title to the property, Oxfordshire County Council hold the option of repurchasing the property at a cost of £1 on completion of set conditions. The conditions specified are that either the Cogges Manor Farm Heritage Centre is permanently closed to members of the public, or that the Trust serves written notice to Oxfordshire County Council of its intention to dispose of the property. This option is available to Oxfordshire County Council for 125 years from the date of the transfer of the property, being 25 March 2020.

9 Fixed asset investments	Shares in subsidiary £
At 1 January 2024 and 31 December 2024	<u>10,000</u>

This consists of 100% of the ordinary share capital of Cogges Heritage Enterprises Limited, a company incorporated in England and Wales whose main activities are operating the Cogges Manor café and holding weddings at Cogges Manor Farm. It is anticipated that any surplus generated will be donated back to the charity

The results of Cogges Heritage Enterprises Limited were as follows:	2024
	£
Profit for the year	13,522
Deficit on capital and reserves	(22,082)

COGGES HERITAGE TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

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10 Debtors	2024	2023
	£	£
Trade debtors	2,989	3,925
Amounts owed by subsidiary undertakings	13,031	16,495
Prepayments and accrued income	1,426	15,357
	<u>17,446</u>	<u>35,777</u>
11 Current asset investments	2024	2023
	£	£
Deposits with financial institutions	<u>136,372</u>	<u>125,866</u>
12 Creditors: amounts falling due within 1 year	2024	2023
	£	£
Trade creditors	5,500	6,835
Other tax and social security	4,552	4,278
Amounts owed by subsidiary undertakings	519	835
Accruals and deferred income	<u>30,148</u>	<u>32,109</u>
	<u>40,719</u>	<u>44,057</u>
<i>Deferred income (season tickets)</i>		
At start of year	18,620	17,092
Released to income	(18,620)	(17,092)
Amounts deferred	<u>22,639</u>	<u>18,620</u>
At end of year	<u>22,639</u>	<u>18,620</u>

13 Restricted funds	Cogges Manor Farm - property fund	Next steps project	Meadow	Total
	£	£	£	£
At 1 January 2023	1	44,371	-	44,372
Income	-	150,896	-	150,896
Expenditure	-	(188,532)	-	(188,532)
At 31 December 2023	1	6,735	-	6,736
Income	-	-	7,500	7,500
Expenditure	-	(6,735)	(6,850)	(13,585)
At 31 December 2024	1	-	650	651

The Cogges Manor Farm property fund relates to the transfer of the property from Oxfordshire County Council (OCC) that arose on the disposal of the lease and immediate acquisition of the freehold for £1 consideration from OCC. There are ongoing restrictions on its use and the charity cannot sell it without prior consent of the council.

The Next Steps project is funded by grants from the National Lottery Heritage Fund together with other donations and grants, and relates to the ongoing development and enhancement of the visitor experience to Cogges.

"Meadow" represents funds received for the reintroduction of the meadow into the educational offering.

14 Unrestricted funds	Designated fixed asset fund	General reserves	Total
	£	£	£
At 1 January 2023	-	647,647	647,647
Income	-	426,868	426,868
Expenditure	-	(517,449)	(517,449)
At 31 December 2023	-	557,066	557,066
Income	-	490,871	490,871
Transfers	299,353	(299,353)	-
Expenditure	(66,408)	(494,673)	(561,081)
At 31 December 2024	232,945	253,911	486,856

The designated fixed asset fund represents the net book value of fixed assets (held by unrestricted funds) which cannot be spent.

15 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
At 31 December 2024			
Tangible fixed assets	222,945	1	222,946
Fixed asset investments	10,000	-	10,000
Net current assets	253,911	650	254,561
	<u>486,856</u>	<u>651</u>	<u>487,507</u>
At 31 December 2023			
Tangible fixed assets	289,353	1	289,354
Fixed asset investments	10,000	-	10,000
Net current assets	257,713	6,735	264,448
	<u>557,066</u>	<u>6,736</u>	<u>563,802</u>
16 Trustees and related party transactions		2024	2023
		£	£
Trustees			
Remuneration		-	-
Reimbursed expenses		-	-
Other related parties:			
Cogges Heritage Enterprises Limited (subsidiary)			
Licence fees		95,644	87,626
Donation to charity		-	-
Amounts due from subsidiary (within debtors)		13,031	16,495
Amounts due from subsidiary (within creditors)		(519)	(835)

Trial Balance

Cogges Heritage Trust

As at 31 December 2024

Account C	Account	Account Type	Debit - Year to date	Credit - Year to date
4000	Event / Activity Sales	Sales		112,566.45
4001	Admissions: General Admissions	Sales		98,704.25
4002	Season Tickets	Sales		47,889.88
4003	Group Bookings	Sales		13,494.50
4005	Gift Aid on Entry	Sales		25,234.32
4009	Till Cash Discrepancies	Sales		0.00
4100	Fundraising	Sales		4,496.89
4101	Individual Gifts	Sales		0.00
4105	Donations	Sales		4,925.51
4106	Manor House/ Kitchen Donations	Sales		0.00
4107	Garden Plant Donations	Sales		0.00
4108	Animal Feed Sales	Sales		2,192.00
4201	Transactions with Enterprises Ltd	Sales		378.67
4202	Service Provision Recharge	Sales		66,000.00
4203	Cogges Kitchen Commission	Sales		29,643.75
430	9000 NLHF Delivery Phase: Other Costs: , B Other Income			0.00
4300	Events - additional income	Sales		4,708.00
4301	Events sponsorship	Revenue		4,137.00
432	9000 NLHF Delivery Phase	Other Income	3,000.00	
434	9000 NLHF Delivery Phase: 9001 NLHF Adu Other Income			0.00
436	9000 NLHF Delivery Phase: 9002 NLHF Exp Other Income			0.00
438	9000 NLHF Delivery Phase: 9003 NLHF For Other Income			0.00
440	9000 NLHF Delivery Phase: 9004 NLHF Nee Other Income			0.00
4400	Retail / shop sales	Sales		41,745.99
4401	Adult Learning Income	Sales		3,045.00
4402	Schools Learning Programme	Sales		12,421.05
442	9000 NLHF Delivery Phase: 9005 NLHF SEN Other Income			0.00
444	9000 NLHF Delivery Phase: 9006 NLHF Trai Other Income			0.00
446	9000 NLHF Delivery Phase: 9007 NLHF Vol Other Income			0.00
448	9000 NLHF Delivery Phase: 9008 NLHF Wal Other Income			0.00
450	9000 NLHF Delivery Phase: 9009 NLHF Wel Other Income			0.00
4500	Hire of Site	Sales		4,676.00
452	9000 NLHF Delivery Phase: 9010 NLHF Witi Other Income			0.00
456	9000 NLHF Delivery Phase: 9012 Rethatchi Other Income			0.00
458	9000 NLHF Delivery Phase: 9013 IT Provisic Other Income			0.00
460	9000 NLHF Delivery Phase: 9014 Accessibl Other Income			0.00

4700	Other Income	Sales	185.00
4703	Sales of Farm Produce	Sales	3,399.25
4704	Restricted Grants Received	Sales	7,500.00
4706	Investment Income	Sales	10,505.30
4708	Miscellaneous Income	Sales	515.00
4709	Interest Income	Revenue	6.57
520	9000 NLHF Delivery Phase: Evaluation	Other Income	0.00
542	9000 NLHF Delivery Phase: NLHF Publicity	Other Income	0.00
546	9000 NLHF Delivery Phase: NLHF Saxon Ho	Other Income	0.00
564	9000 NLHF Delivery Phase: Professional Fe	Other Income	0.00
566	9000 NLHF Delivery Phase: Professional Fe	Other Income	0.00
580	9050 Estimated NLHF Grant	Other Income	0.00
658	NLHF Delivery Phase Claims	Other Income	0.00
1401	Enterprise Costs for Recharge	Overhead	0.00
5001	Advertising/Marketing	Overhead	29,646.91
5002	Marketing Memberships	Overhead	1,659.48
5003	Animal Expenses	Overhead	8,190.67
5005	Garden Expenses	Overhead	1,402.23
5006	Volunteer Expenses	Overhead	2,972.40
5007	Fundraising Expenses	Overhead	709.51
5008	General Activity Expenses	Overhead	1,163.14
5009	Animal Food etc	Overhead	8,426.04
5010	Vets Fees	Overhead	2,029.80
5200	Event / Activity Costs	Direct Costs	34,354.68
5205	Hire of Site Expenses	Direct Costs	390.00
5300	Theatre Production Costs	Direct Costs	493.80
5301	Purchase of retail / shop stock	Direct Costs	22,356.83
5302	Retail consumables	Direct Costs	566.75
5501	Adult Learning Costs	Direct Costs	654.50
5502	Schools Learning programme costs	Direct Costs	6,626.44
6001	Gross Pay	Overhead	203,830.23
6002	Pension Costs	Overhead	7,179.99
6003	National Insurance	Overhead	11,129.66
6004	Self Employed Staff	Overhead	3,200.00
6101	Bank charges	Overhead	6,350.85
6102	Hospitality	Overhead	730.91
6103	Accountancy/Audit	Overhead	4,032.00
6105	Health & Safety	Overhead	4,210.97
6106	Legal Expenses	Overhead	35.00
6107	IT & Software Costs	Overhead	17,531.69
6108	Office Expenses	Overhead	700.93
6109	Printing/postage	Overhead	1,337.67
6110	Telephone / Communication	Overhead	4,929.14
6111	Membership of Professional Organisations	Overhead	606.60

6113	Furniture/Equipment	Overhead	1,029.66	
6114	Licences & Subscriptions	Overhead	1,061.11	
6115	Recruitment	Overhead	158.78	
6116	Travel Expenses	Overhead	123.15	
6117	Staff Training	Overhead	1,084.40	
6118	Unidentified Expenditure	Overhead	0.00	
6120	Miscellaneous Costs	Overhead	420.23	
6201	Insurance	Overhead	24,109.86	
6203	Cleaning Materials	Overhead	3,925.10	
6204	Conservation Cleaning	Overhead	6.99	
6205	Contract Cleaning	Overhead	6,045.00	
6206	Electricity	Overhead	28,083.75	
6207	Gas	Overhead	1,918.03	
6208	Water	Overhead	2,581.19	
6209	Site Maintenance Consumables	Overhead	8,764.27	
6210	Site Equipment Repairs and Costs	Overhead	15,177.34	
6211	External Contractor Maintenance	Overhead	10,306.98	
6212	Tree and Grounds Maintenance	Overhead	2,914.88	
6214	Fire and Security Maintenance	Overhead	3,924.79	
6215	Refuse and Sanitary Costs	Overhead	4,049.56	
6216	Play Equipment Maintenance	Overhead	654.67	
6219	Barn Roofs Replacement	Overhead	0.00	
6221	Septic Tank	Overhead	0.00	
6222	Pest Control	Overhead	0.00	
6223	Refuse Disposal	Overhead	1,259.53	
9000	Depreciation	Overhead	66,407.67	
9997	Suspense	Expense	0.00	
9998	Bad debts + write offs	Expense	209.50	
0720	Accumulated Depreciation - Building Impro Fixed Asset			289,384.05
0724	Accumulated Depreciation - Fixtures / fittin Fixed Asset			132,416.76
0740	Building Improvements Asset Account	Fixed Asset	486,996.64	
0764	Fixtures / fittings & equipment Asset Account	Fixed Asset	142,109.03	
0780	New Courtyard Shed	Fixed Asset	14,110.74	
0782	New Goat Shelter	Fixed Asset	1,530.00	
0999	Investments	Fixed Asset	10,000.00	
1010	BB Inst Account	Bank	1,642.28	
1012	Cash Till Float	Bank	200.00	
1014	Current Account 58296460	Bank	133,187.45	
1016	Donation Float	Bank	70.00	
1020	Flagstone Investments	Bank	136,371.50	
1028	Petty Cash	Bank	25.08	
1030	Petty Cash Cheque Account 61923960	Bank	1,056.09	
1111	Debtors	Current Asset	11,351.76	
1272	Balance with subsidiary	Current Asset	4,668.19	

1275	Paypal Control Account	Current Asset	500.00	
1282	Prepayments	Current Asset	478.08	
1283	Accrued Income	Current Asset	947.61	
1284	Stock	Current Asset	4,782.10	
2001	Creditors	Current Liability		6,019.10
2002	Accruals	Current Liability		7,508.53
2003	Deferred Income	Current Liability		22,638.83
2100	Net wages	Current Liability		0.01
2101	PAYE Liability	Current Liability		4,552.15
3001	Restricted Funds	Equity		6,736.00
3002	Unrestricted Funds	Equity		557,066.00
Total			1,524,691.81	1,524,691.81

Income

Journals/ rounding	Total 2024	Char Act	Generating funds	Donations	Rent
	(112,566)	(112,566)			
	(98,704)	(98,704)			
	(47,890)	(47,890)			
	(13,495)	(13,495)			
	(25,234)	(25,234)			
	0				
	(4,497)		(4,497)		
	0				
	(4,926)			(4,926)	
	0				
	0				
	(2,192)	(2,192)			
	(379)	(379)			
	(66,000)		(66,000)		
	(29,644)		(29,644)		
	0				
	(4,708)	(4,708)			
	(4,137)		(4,137)		
	3,000				
	0				
	0				
	0				
	0				
	(41,746)	(41,746)			
	(3,045)	(3,045)			
	(12,421)	(12,421)			
	0				
	0				
	0				
	0				
	0				
	(4,676)		(4,676)		
	0				
	0				
	0				
	0				

	(185)	(185)	
	(3,399)	(3,399)	
	(7,500)		(7,500)
-1	(10,506)		
	(515)	(515)	
1	(6)		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	29,647		
	1,659		
	8,191		
	1,402		
	2,972		
	710		
	1,163		
	8,426		
	2,030		
	34,355		
	390		
	494		
	22,357		
	567		
	655		
	6,626		
	203,830		
	7,180		
	11,130		
	3,200		
	6,351		
	731		
	4,032		
	4,211		
	35		
	17,532		
	701		
	1,338		
	4,929		
	607		

	1,030
	1,061
	159
	123
	1,084
	0
-3	417
	24,110
	3,925
	7
	6,045
	28,084
	1,918
	2,581
	8,764
	15,177
	10,307
	2,915
	3,925
	4,050
	655
	0
	0
	0
	1,260
	66,408
	0
	210
	(289,384)
	(132,417)
	486,997
	142,109
	14,111
	1,530
	10,000
	1,642
	200
	133,187
	70
	136,372
	25
	1,056
-8363	2,989
8363	13,031

500
478
948
4,782
(6,019)
(7,509)
(22,639)
0
(4,552)
(6,736)
(557,066)

(3.00)

0.00

0.00

(366,479)

(108,954)

(12,426)

0

Reworking of 2023 TB

Expnses

	activity supporting						
Invnt income	Direct costs	expenses	staff costs	premises	M+A	Depn	
							64,221
							(68,299)
							(108,970)
							(46,604)
							(19,188)
							(18,853)
							(460)
							0
							(1,600)
							(4,346)
							(33)
							(379)
							(1,056)
							0
							(59,619)
							(28,007)
							69,581
							0
							0
				3,000.00			3,573
							5,528
							3,604
							258
							1,955
							(34,430)
							(10,135)
							(15,013)
							312
							36
							1,776
							985
							557
							(4,466)
							1,828
							44,694
							10,859
							14,586

			0
			(2,164)
			0
(10,506)			(3,714)
			(42)
(6)			(1)
			2,000
			3,403
			150
			150
			1,109
			(12)
			(150,884)
			271
	29,647		24,884
	1,659		803
	8,191		2,126
	1,402		274
	2,972		2,658
	710		90
	1,163		2,257
	8,426		8,025
	2,030		5,461
	34,355		26,990
	390		130
	494		3,411
	22,357		18,440
	567		101
	655		1,292
	6,626		11,235
	203,830.00		184,583
	7,180.00		6,648
	11,130.00		9,621
	3,200.00		11,215
		6,351	6,266
		731	1,042
		4,032	10,314
		4,211	1,893
		35	350
		17,532	11,293
		701	1,253
		1,338	1,022
		4,929	5,654
		607	348

	1,030	0
	1,061	435
	159	0
	123	79
	1,084	180
	0	175
	417	1,928
24,110		16,147
3,925		2,106
7		0
6,045		7,159
28,084		56,683
1,918		140
2,581		3,780
8,764		5,341
15,177		1,666
10,307		8,333
2,915		3,975
3,925		5,617
4,050		(376)
655		238
0		(7,268)
0		195
0		1,761
1,260		6,428
	66,408	
		877
210		3

(10,512)

65,444

56,200

225,340

116,933

44,341

66,408

2023

Jnls

2023 acs

incoem

xps

63,996	128,217	(577,764)	705981
	(68,299)	(68,299)	
	(108,970)	(108,970)	
	(46,604)	(46,604)	
	(19,188)	(19,188)	
	(18,853)	(18,853)	
	(460)		(460)
	0		
(459)	(2,059)	(2,059)	
	(4,346)	(4,346)	
	(33)	(33)	
	(379)	(379)	
468	(588)	(588)	
	0	0	
	(59,619)	(59,619)	
	(28,007)	(28,007)	
	69,581		69,581
	0		
	0		
	3,573		3,573
	5,528		5,528
	3,604		3,604
	258		258
	1,955		1,955
	(34,430)	(34,430)	
	(10,135)	(10,135)	
	(15,013)	(15,013)	
	312		312
	36		36
	1,776		1,776
	985		985
	557		557
	(4,466)	(4,466)	
	1,828		1,828
	44,694		44,694
	10,859		10,859
	14,586		14,586

	0		
	(2,164)	(2,164)	
	0	0	
	(3,714)	(3,714)	
42	0	0	
	(1)	(1)	
	2,000		2,000
	3,403		3,403
	150		150
	150		150
	1,109		1,109
	(12)	(12)	
	(150,884)	(150,884)	
	271		271
	24,884		24,884
	803		803
	2,126		2,126
	274		274
	2,658		2,658
	90		90
	2,257		2,257
	8,025		8,025
	5,461		5,461
	26,990		26,990
	130		130
	3,411		3,411
	18,440		18,440
	101		101
	1,292		1,292
	11,235		11,235
	184,583		184,583
	6,648		6,648
	9,621		9,621
	11,215		11,215
959	7,225		7,225
	1,042		1,042
	10,314		10,314
	1,893		1,893
	350		350
	11,293		11,293
	1,253		1,253
	1,022		1,022
	5,654		5,654
	348		348

	0	0
	435	435
	0	0
	79	79
	180	180
	175	175
(533)	1,395	1,395
	16,147	16,147
	2,106	2,106
	0	0
	7,159	7,159
	56,683	56,683
	140	140
	3,780	3,780
	5,341	5,341
	1,666	1,666
	8,333	8,333
	3,975	3,975
	5,617	5,617
	(376)	(376)
	238	238
	(7,268)	(7,268)
	195	195
	1,761	1,761
	6,428	6,428
63,519	63,519	63,519
	877	877
	3	3