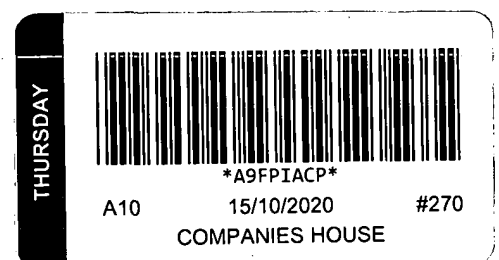


**REGISTERED COMPANY NUMBER: 06221780 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1135678**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2019  
FOR  
BROGDAL COLLECTIONS**

**Calcutt Matthews WBZ Ltd  
Chartered Accountants  
19 North Street  
Ashford  
Kent  
TN24 8LF**



**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2019**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of 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 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

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

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

Brogdale Collections is the charity whose aims are to provide access for the public to the Collection and public engagement with the Collection. This includes visits to Brogdale, including guided tours 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, tasted and bought. Brogdale Collections aims to ensure that this can continue, even in difficult times. Without the Charity, there would be no public access to the National Fruit Collection, and little public profile. Without this public interest and profile, the Collection and the other trees at Brogdale could be at risk. Without the Charity many of these trees at Brogdale would be lost forever.

As well as the heritage and history, greater emphasis is being asked for, and being provided regarding the importance of our food, its origins, its sustainability and the need for a healthy diet and lifestyle. We offer customised food activities and events, using our extensive knowledge, skills, and experience and in collaboration with outstanding partners. Increasing people's understanding of the role food plays in their daily lives, will encourage positive choices, habits and 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 receive no Government or direct funding for its activities. Hence it relies on its own income generation and the support of key funding organisations. We are also very reliant on a small dedicated team who 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.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Trends and Environment**

Since 2008, our activities have grown each year. However, competition has increased and it is proving harder to maintain or grow visitor levels. Visitor expectations are becoming greater.

Relationships with schools, other organisations and partners have grown significantly. The Charity has also become more financially secure. This has enabled it to investigate and to plan new initiatives which would enhance the enjoyment and the education of the public, and of groups visiting.

#### **Festivals and Events**

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 has grown significantly, to provide a second major Autumn festival.

As well as these we have 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, so that in conjunction 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 hence are planned to be removed.

#### **New Ornamentals Collection**

Brogdale Collections has lobbied for the removal of the ornamentals to be delayed. The Charity has developed plans to plant new ornamental cherry trees, so that such ornamentals continue to exist at Brogdale and hence to continue this heritage for the public. The new trees would be chosen to:

- " have better varieties, and more authentic varieties; and

- " have varieties that extend the flowering season.

The Charity has identified land at Brogdale on which the new trees could be planted. In 2019 it applied to the Sakura Cherry Tree Project and was successful in obtaining 30 new trees to be planted in November 2020. It is now looking for funds to extend this start with additional trees in its new ornamentals collection. However, Covid 19 looks likely to hinder such attempts, and there is a risk that new trees (apart from the Sakura trees) will not be in place before the old orchards are grubbed up.

#### **Education**

We have continued to grow our number of school groups. The most popular module was Come Cooking followed by Living Science. Groups were able to visit the orchards, harvest fruit, then return to our function room to prepare a dish to take home. Children made fruit scones, fruit crumbles, baked apples and fruit smoothies. After purchasing 2 large presses we were able to offer fruit pressing demonstrations.

As a new activity for out of school visits we launched an after-school cooking club. A 6-week course for a child with parent or guardian. They were taught how to prepare a dish together to take home. Over the six weeks they learnt a variety of skills including pastry, dough and jam. This was hugely over-subscribed as we were limited with space and cooking facilities.

Our existing half term activities such as Beastie Day and Orchard Crafts remained popular so we introduced a new one: we partnered with local education provider 'Wild Kitchen' to offer families outdoor cooking sessions over a real fire. Each session was fully attended with over 30 children and adults.

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.

#### **Space Garden**

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

In 2015 apple pips from the iconic Newton tree were taken on the Principia mission by British astronaut Tim Peake to the International Space Station. They spent six months floating in micro gravity as part of the 'Pips in Space' project before returning to Earth in 2016. The UK Space Agency, the National Trust and the Royal Botanic Gardens, Kew, worked together on the project. In 2019 Brogdale was selected to share the story of space travel, Isaac Newton, horticulture, and the wonders of science as part of our ongoing commitment to education, as well as our previous involvement in the Apollo 10 mission with Buzz Aldrin in 1969. The Charity was given a tree grown from one of the pips and is creating a new "space garden", with the new tree being planted during the winter of 2019/20.

### **Honey bees**

With the support of funding we were able to train 5 volunteers to keep 5 colonies of bees at Brogdale. We use social media to track their progress which became our most popular posts. We were fully booked for bee keeping courses and sold over 70lbs of honey.

### **Food**

Food and healthy lifestyles are a core part of our information and education. The school activities have already been mentioned. At festivals and events our cooking demonstrations have remained very popular with adults and children. Using our farm produce, Jane Beedle, BBC Bake Off finalist, attended all our festivals in 2019 along with local bakers, chefs and butchers.

At our Apple Festival we offered a fruit pressing service where visitors could bring along their own apples. This year we ran our first children's cooking competition at Strawberry Fair. Children were invited to create and prepare a dish at home using early summer fruit. Local businesses were very generous in providing donations for prizes. All entrants took home a selection of cooking equipment. We also, gave out over 200 strawberry plants to children at events rather than sweet prizes to encourage them to grow their own fruit.

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 to have rent space at Brogdale. Such space would include flexible areas with equipment for cooking and for demonstrations, for events and for exhibitions. These plans reached 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.

### **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. Fruit was still available for all our visitors but with reduced selection and availability. They also decided not to take part in our Festivals. At very short notice, the Charity took on the challenge to supply the fruit itself. This incurred extra costs that were not budgeted for and that exceeded the income sales generated. It also presented major issues going forward.

During 2019 we continued discussions about how to protect the availability of fruit at Brogdale for our visitors. The situation was exacerbated by the plans to remove surplus trees at Brogdale, not core to the Collection, and hence to reduce further the supply of fruit, as well as to reduce the amenity value of these trees for visitors.

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.

Those discussions have been successful, with trees and fruit being maintained at Brogdale. This has involved the Charity taking on a significant financial commitment 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.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

Having built up a good track record of success, and becoming more financially viable, the Charity was very successful in 2019 in obtaining funds both for projects and also for general support. We are extremely grateful to these funding bodies, especially those that continue to support us year after year.

Several grants were received late in 2019 and hence the associated expenditure is planned for 2020.

## **FINANCIAL REVIEW**

### **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. Total net current assets were £74,906, excluding a £173,893 interest free director's loan, which the director concerned has confirmed will not be recalled in the foreseeable future. On this basis the directors 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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Total incoming resources for the year 2019 totalled £279,247 compared to £268,679 in the prior year.

Total resources expended in 2019 were £241,743 compared to £222,239 last year. The main expense is staff cost of £90,720. Other significant costs are direct expenses relating to our main festival events and educational visits.

The financial result for the year 2019 was a surplus of £37,504. This was paired with a satisfactory cash flow in spite of the seasonal nature of the income. The consequence of this is that the Charity was stronger than it had ever been, and hence was in a position to plan ambitious projects (e.g. the additional space and cooking equipment, and the ornamentals collection) and to react to situations such as the need to preserve the trees and associated fruit at Brogdale needed for our visitors and our events and festivals.

### **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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### **FUTURE PLANS**

Over its first 10 years Brogdale Collections has created a programme of events and education which the National Fruit Collection deserves. It has a strategic development programme to add new gardens and to improve the infra-structure.

The Charity plans to improve further its festivals and events, to encourage more people to come to Brogdale as well as looking at new ideas and themes, and especially focusing on food. Continuing to grow its Hanami Festival in the Spring and seek to extend the visitor experience associated with it would be assisted by the new ornamentals collection.

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.

We will continue the use of media, especially social media to extend our reach, in terms of volume, diversity and geography. In this way we look to increase both interest and support. We will also introduce more technology to improve information, education and visitors experience at Brogdale.

But underlying the future is the situation created by the Covid 19 pandemic. All events and festivals for 2020 have had to be cancelled, and with modest visitor numbers from mid-year, the revenues in 2020 will have been decimated. The Charity plans to continue its educational activities, and to extend its outreach. But effectively plans are largely on hold until Spring 2021 at the earliest.

Fortunately, the relatively strong financial strength of the Charity coming into 2020 has seen the Charity able to continue and to have a good chance of surviving until 2021. This has been very much assisted by the support of our funding bodies, and with funders allowing resources to be diverted from planned projects to general support. The Charity has also been grateful for the various Government schemes available.

### **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.

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 Collection 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 was 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. Indeed, Brogdale Collections wish for there to be a wide range of backgrounds, skills and experience and most of all shared objectives and enthusiasm. They are 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 organization, and monitoring its progress, whilst delegating the day to day responsibility for the operations of the charitable company to the Operations Manager.

## **BROGDAL COLLECTIONS**

### **REPORT OF THE TRUSTEES for the Year Ended 31 December 2019**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

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).

##### **Related parties**

There is an interest free loan from Mr A J Hillier who currently serves as a trustee. At 31.12.20, this amounted to £187,766.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

06221780 (England and Wales)

##### **Registered Charity number**

1135678

##### **Registered office**

1-3 Brogdale Farm  
Brogdale Road  
Faversham  
Kent  
ME13 8XZ

##### **Trustees**

Mr A J Hillier	
Mr T F G La Dell	
Ms R Mesquita	- resigned 10.6.19
Mr. A Roe	
Mr. M J Trigg	
Countess O P J V Carrick	- resigned 10.9.19
Mr G J Kilpatrick	
Ms R Church	- appointed 6.1.20
Mr A Keates	- appointed 6.1.20
Mr K J Tooher	
Ms A L Batchelor	- resigned 18.3.20

##### **Independent examiner**

Calcutt Matthews WBZ Ltd  
Chartered Accountants  
19 North Street  
Ashford  
Kent  
TN24 8LF

BROGDAL COLLECTIONS

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2019

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Approved by order of the board of trustees on .....11/10/20..... and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Hillier', written over a dotted line.

.....  
Mr A J Hillier - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROGDALE COLLECTIONS

---

**Independent examiner's report to the trustees of Brogdale Collections ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Nicholas Hume FCA

Nicholas Hume FCA  
Institute of Chartered Accountants in England and Wales  
Calcutt Matthews WBZ Ltd  
Chartered Accountants  
19 North Street  
Ashford  
Kent  
TN24 8LF

Date: 14/10/20

BROGDALE COLLECTIONS

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2019

	Notes	Unrestricted fund £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	611	-	611	1,907
<b>Charitable activities</b>					
Festival and events		117,133	35,000	152,133	148,248
Fruit collection tours and education		57,900	57,634	115,534	99,264
Other trading activities	3	10,969	-	10,969	19,259
<b>Total</b>		<b>186,613</b>	<b>92,634</b>	<b>279,247</b>	<b>268,678</b>
<b>EXPENDITURE ON</b>					
Raising funds		14,706	1	14,707	18,203
<b>Charitable activities</b>					
Festival and events		100,042	22,066	122,108	118,494
Fruit collection tours and education		63,333	24,573	87,906	75,413
Governance		17,022	-	17,022	10,129
<b>Total</b>		<b>195,103</b>	<b>46,640</b>	<b>241,743</b>	<b>222,239</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(8,490)</b>	<b>45,994</b>	<b>37,504</b>	<b>46,439</b>
<b>Transfers between funds</b>	13	<b>(564)</b>	<b>564</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(9,054)</b>	<b>46,558</b>	<b>37,504</b>	<b>46,439</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>(141,679)</b>	<b>82,104</b>	<b>(59,575)</b>	<b>(106,014)</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(150,733)</b>	<b>128,662</b>	<b>(22,071)</b>	<b>(59,575)</b>

The notes form part of these financial statements

BROGDALE COLLECTIONS

BALANCE SHEET

At 31 December 2019

	Notes	Unrestricted fund £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	17,124	59,792	76,916	84,716
<b>CURRENT ASSETS</b>					
Stocks	8	1,067	-	1,067	1,067
Debtors	9	11,872	-	11,872	27,004
Cash at bank and in hand		20,285	68,871	89,156	47,868
		<u>33,224</u>	<u>68,871</u>	<u>102,095</u>	<u>75,939</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(27,186)	(3)	(27,189)	(46,353)
<b>NET CURRENT ASSETS</b>		<u>6,038</u>	<u>68,868</u>	<u>74,906</u>	<u>29,586</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		23,162	128,660	151,822	114,302
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	(173,893)	-	(173,893)	(173,877)
<b>NET ASSETS/(LIABILITIES)</b>		<u>(150,731)</u>	<u>128,660</u>	<u>(22,071)</u>	<u>(59,575)</u>
<b>FUNDS</b>	13				
Unrestricted funds				(150,731)	(141,679)
Restricted funds				128,660	82,104
<b>TOTAL FUNDS</b>				<u>(22,071)</u>	<u>(59,575)</u>

The notes form part of these financial statements

BALANCE SHEET - CONTINUED

At 31 December 2019

---

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 11/10/20 and were signed on its behalf by:



.....  
Mr A J Hillier -Trustee

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2019

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## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Office equipment	-	15%
Other fixed assets	-	15%

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2019

**2. DONATIONS AND LEGACIES**

	31.12.19	31.12.18
	£	£
Voluntary Donations	611	1,907
	<u>611</u>	<u>1,907</u>

**3. OTHER TRADING ACTIVITIES**

	31.12.19	31.12.18
	£	£
Room & Equipment Hire	6,627	10,001
Other income	2,917	6,425
Gift Aid	1,425	2,833
	<u>10,969</u>	<u>19,259</u>

**4. NET INCOME/(EXPENDITURE)**

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

	31.12.19	31.12.18
	£	£
Depreciation - owned assets	13,408	14,950
	<u>13,408</u>	<u>14,950</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.19	31.12.18
Charitable Activities	16	16
Administration, Marketing and Commercial	4	4
	<u>20</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

All 16 members of staff employed for charitable activities are part time employees. These are also limited to the festival/orchard tour season, which runs April - October inclusively.

All 4 members of staff employed for Administrative purposes are part time employees.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2019

**7. TANGIBLE FIXED ASSETS**

	Other Fixed Assets £	Office Equipment £	Beastie Garden £	Weather Station £	Totals £
<b>COST</b>					
At 1 January 2019	124,475	17,788	13,959	6,278	162,500
Additions	4,638	788	182	-	5,608
	<u>129,113</u>	<u>18,576</u>	<u>14,141</u>	<u>6,278</u>	<u>168,108</u>
<b>DEPRECIATION</b>					
At 1 January 2019	60,886	12,955	2,201	1,742	77,784
Charge for year	10,122	843	1,763	680	13,408
	<u>71,008</u>	<u>13,798</u>	<u>3,964</u>	<u>2,422</u>	<u>91,192</u>
<b>NET BOOK VALUE</b>					
At 31 December 2019	<u>58,105</u>	<u>4,778</u>	<u>10,177</u>	<u>3,856</u>	<u>76,916</u>
At 31 December 2018	<u>63,589</u>	<u>4,833</u>	<u>11,758</u>	<u>4,536</u>	<u>84,716</u>

Depreciation was allocated incorrectly to various asset groups in the previous year. This has been adjusted above in 2017.

**8. STOCKS**

	31.12.19 £	31.12.18 £
Stocks	<u>1,067</u>	<u>1,067</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.19 £	31.12.18 £
Trade debtors	6,819	5,772
Other debtors	5,053	20,336
VAT	-	896
	<u>11,872</u>	<u>27,004</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2019

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.19	31.12.18
	£	£
Bank loans and overdrafts (see note 12)	-	16,859
Trade creditors	3,483	5,473
Social security and other taxes	126	97
VAT	333	-
Other creditors	11,016	11,321
Accruals and deferred income	12,231	12,603
	<u>27,189</u>	<u>46,353</u>

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.19	31.12.18
	£	£
Other creditors	<u>173,893</u>	<u>173,877</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	31.12.19	31.12.18
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>-</u>	<u>16,859</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2019

**13. MOVEMENT IN FUNDS**

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	(141,679)	(8,488)	(564)	(150,731)
<b>Restricted funds</b>				
Ernest Cook Trust	1,207	(736)	-	471
Woodroffe Benton	1,163	(555)	-	608
The Golsoncott Foundation	1,695	-	-	1,695
GC Gibson Trust	2,316	2,971	-	5,287
The Ronald Cruickshanks Foundation	3,390	-	-	3,390
CLA Charitable Trust	2,316	(125)	-	2,191
Anton Jurgens Trust	211	-	-	211
Postcode Local Trust	5,104	(418)	-	4,686
Kent Community Foundation	4,612	(56)	-	4,556
Tesco (Groundwork)	2,853	(11)	-	2,842
Aviva (Charities Trust)	2,298	142	-	2,440
Tory Family Foundation	1,326	(108)	-	1,218
Henry Smith Charity	2,651	(216)	-	2,435
Greggs	1,591	(130)	-	1,461
John Speden Lewis Foundation	1,768	(145)	-	1,623
Co-op Members Fund	2,120	-	-	2,120
Care UK	3,390	-	-	3,390
Leader Fund	22,717	(1)	564	23,280
Liebreicht Foundation	1,000	-	-	1,000
Garfield Weston	2,500	27,900	-	30,400
Hillier Trust	3,333	(3,333)	-	-
Big Lottery	4,074	(350)	-	3,724
Bee Project	4,194	8,126	-	12,320
The Art council	4,275	422	-	4,697
National Lottery	-	9,392	-	9,392
The Stanley Smith Horticultural Trust	-	1,723	-	1,723
The Pamela Champion Foundation	-	1,500	-	1,500
	<u>82,104</u>	<u>45,992</u>	<u>564</u>	<u>128,660</u>
<b>TOTAL FUNDS</b>	<u>(59,575)</u>	<u>37,504</u>	<u>-</u>	<u>(22,071)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2019

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	186,613	(195,101)	(8,488)
<b>Restricted funds</b>			
Esmee Fairbairn	35,000	(35,000)	-
Ernest Cook Trust	-	(736)	(736)
Woodroffe Benton	-	(555)	(555)
GC Gibson Trust	3,000	(29)	2,971
Tesco (Groundwork)	-	(11)	(11)
Aviva (Charities Trust)	500	(358)	142
Leader Fund	-	(1)	(1)
Garfield Weston	30,000	(2,100)	27,900
Hillier Trust	-	(3,333)	(3,333)
Big Lottery	-	(350)	(350)
Bee Project	10,654	(2,528)	8,126
The Art council	475	(53)	422
National Lottery	9,505	(113)	9,392
The Stanley Smith Horticultural Trust	2,000	(277)	1,723
The Pamela Champion Foundation	1,500	-	1,500
CLA Charitable Trust	-	(125)	(125)
Postcode Local Trust	-	(418)	(418)
Kent Community Foundation	-	(56)	(56)
Tory Family Foundation	-	(108)	(108)
Henry Smith Charity	-	(216)	(216)
Greggs	-	(130)	(130)
John Speden Lewis Foundation	-	(145)	(145)
	<u>92,634</u>	<u>(46,642)</u>	<u>45,992</u>
<b>TOTAL FUNDS</b>	<u><u>279,247</u></u>	<u><u>(241,743)</u></u>	<u><u>37,504</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2019

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
<b>Unrestricted Funds</b>				
General fund	(136,962)	1,541	(6,258)	(141,679)
<b>Restricted Funds</b>				
Ernest Cook Trust	94	1,113	-	1,207
Woodroffe Benton	744	419	-	1,163
The Golsoncott Foundation	-	862	833	1,695
GC Gibson Trust	1,857	459	-	2,316
The Ronald Cruickshanks Foundation	2,000	(275)	1,665	3,390
CLA Charitable Trust	1,857	459	-	2,316
Anton Jurgens Trust	211	(309)	309	211
Postcode Local Trust	5,732	(628)	-	5,104
Kent Community Foundation	3,713	899	-	4,612
Tesco (Groundwork)	670	2,183	-	2,853
Aviva (Charities Trust)	2,581	(283)	-	2,298
Tory Family Foundation	1,489	(163)	-	1,326
Henry Smith Charity	2,978	(327)	-	2,651
Greggs	1,787	(196)	-	1,591
John Speden Lewis Foundation	1,985	(217)	-	1,768
Co-op Members Fund	1,250	(172)	1,042	2,120
Care UK	2,000	(275)	1,665	3,390
Leader Fund	-	21,973	744	22,717
Liebreicht Foundation	-	1,000	-	1,000
Garfield Weston	-	2,500	-	2,500
Hillier Trust	-	3,333	-	3,333
Big Lottery	-	4,074	-	4,074
Bee Project	-	4,194	-	4,194
The Art council	-	4,275	-	4,275
	30,948	44,898	6,258	82,104
<b>TOTAL FUNDS</b>	<b>(106,014)</b>	<b>46,439</b>	<b>-</b>	<b>(59,575)</b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2019

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	187,330	(185,789)	1,541
<b>Restricted funds</b>			
Esmee Fairbairn	25,000	(25,000)	-
Ernest Cook Trust	1,250	(137)	1,113
Woodroffe Benton	500	(81)	419
The Golsoncott Foundation	1,000	(138)	862
GC Gibson Trust	-	459	459
The Ronald Cruickshanks Foundation	-	(275)	(275)
CLA Charitable Trust	-	459	459
Anton Jurgens Trust	-	(309)	(309)
Postcode Local Trust	-	(628)	(628)
Kent Community Foundation	-	899	899
Tesco (Groundwork)	2,000	183	2,183
Aviva (Charities Trust)	-	(283)	(283)
Tory Family Foundation	-	(163)	(163)
Henry Smith Charity	-	(327)	(327)
Greggs	-	(196)	(196)
John Speden Lewis Foundation	-	(217)	(217)
Co-op Members Fund	-	(172)	(172)
Care UK	-	(275)	(275)
Leader Fund	22,222	(249)	21,973
Liebreicht Foundation	1,000	-	1,000
Garfield Weston	2,500	-	2,500
Hillier Trust	13,333	(10,000)	3,333
Big Lottery	4,074	-	4,074
Bee Project	4,194	-	4,194
The Art council	4,275	-	4,275
	<u>81,348</u>	<u>(36,450)</u>	<u>44,898</u>
<b>TOTAL FUNDS</b>	<u>268,678</u>	<u>(222,239)</u>	<u>46,439</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2019

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	(136,962)	(6,947)	(6,822)	(150,731)
<b>Restricted funds</b>				
Ernest Cook Trust	94	377	-	471
Woodroffe Benton	744	(136)	-	608
The Golsoncott Foundation	-	862	833	1,695
GC Gibson Trust	1,857	3,430	-	5,287
The Ronald Cruickshanks Foundation	2,000	(275)	1,665	3,390
CLA Charitable Trust	1,857	334	-	2,191
Anton Jurgens Trust	211	(309)	309	211
Postcode Local Trust	5,732	(1,046)	-	4,686
Kent Community Foundation	3,713	843	-	4,556
Tesco (Groundwork)	670	2,172	-	2,842
Aviva (Charities Trust)	2,581	(141)	-	2,440
Tory Family Foundation	1,489	(271)	-	1,218
Henry Smith Charity	2,978	(543)	-	2,435
Greggs	1,787	(326)	-	1,461
John Speden Lewis Foundation	1,985	(362)	-	1,623
Co-op Members Fund	1,250	(172)	1,042	2,120
Care UK	2,000	(275)	1,665	3,390
Leader Fund	-	21,972	1,308	23,280
Liebreicht Foundation	-	1,000	-	1,000
Garfield Weston	-	30,400	-	30,400
Big Lottery	-	3,724	-	3,724
Bee Project	-	12,320	-	12,320
The Art council	-	4,697	-	4,697
National Lottery	-	9,392	-	9,392
The Stanley Smith Horticultural Trust	-	1,723	-	1,723
The Pamela Champion Foundation	-	1,500	-	1,500
	<u>30,948</u>	<u>90,890</u>	<u>6,822</u>	<u>128,660</u>
<b>TOTAL FUNDS</b>	<u>(106,014)</u>	<u>83,943</u>	<u>-</u>	<u>(22,071)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2019

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	373,943	(380,890)	(6,947)
<b>Restricted funds</b>			
Esmee Fairbairn	60,000	(60,000)	-
Ernest Cook Trust	1,250	(873)	377
Woodroffe Benton	500	(636)	(136)
The Golsoncott Foundation	1,000	(138)	862
GC Gibson Trust	3,000	430	3,430
Tesco (Groundwork)	2,000	172	2,172
Aviva (Charities Trust)	500	(641)	(141)
Leader Fund	22,222	(250)	21,972
Liebreicht Foundation	1,000	-	1,000
Garfield Weston	32,500	(2,100)	30,400
Hillier Trust	13,333	(13,333)	-
Big Lottery	4,074	(350)	3,724
Bee Project	14,848	(2,528)	12,320
The Art council	4,750	(53)	4,697
National Lottery	9,505	(113)	9,392
The Stanley Smith Horticultural Trust	2,000	(277)	1,723
The Pamela Champion Foundation	1,500	-	1,500
The Ronald Cruickshanks Foundation	-	(275)	(275)
CLA Charitable Trust	-	334	334
Anton Jurgens Trust	-	(309)	(309)
Postcode Local Trust	-	(1,046)	(1,046)
Kent Community Foundation	-	843	843
Tory Family Foundation	-	(271)	(271)
Henry Smith Charity	-	(543)	(543)
Greggs	-	(326)	(326)
John Speden Lewis Foundation	-	(362)	(362)
Co-op Members Fund	-	(172)	(172)
Care UK	-	(275)	(275)
	<u>173,982</u>	<u>(83,092)</u>	<u>90,890</u>
<b>TOTAL FUNDS</b>	<u>547,925</u>	<u>(463,982)</u>	<u>83,943</u>

14. RELATED PARTY DISCLOSURES

As at 31.12.2019 there was an outstanding interest free loan from Mr A J Hillier of £187,766 (2018; £187,866).

# BROGDALE COLLECTIONS

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2019

	31.12.19 £	31.12.18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Voluntary Donations	611	1,907
<b>Other trading activities</b>		
Room & Equipment Hire	6,627	10,001
Other income	2,917	6,425
Gift Aid	1,425	2,833
	<u>10,969</u>	<u>19,259</u>
<b>Charitable activities</b>		
Fruit collection tours and education	55,380	52,381
Festivals and Events	119,283	102,786
Grants	93,004	92,345
	<u>267,667</u>	<u>247,512</u>
<b>Total incoming resources</b>	<b>279,247</b>	<b>268,678</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Shop Costs	880	1,470
Support Costs- Fundraising	1,261	2,636
Depn of Other fixed assets	12,566	14,097
	<u>14,707</u>	<u>18,203</u>
<b>Charitable activities</b>		
Wages	87,968	95,925
Social security	1,843	1,592
Pensions	909	1,071
Festivals and events	57,754	40,165
Fruit collection tours and education	25,984	22,655
	<u>174,458</u>	<u>161,408</u>
<b>Support costs</b>		
<b>Management</b>		
Premises expenses	4,220	3,567
Motor, Travel and Subsistence	868	1,001
Repairs and maintenance	4,009	6,144
Telephone	3,606	2,204
Carried forward	12,703	12,916

This page does not form part of the statutory financial statements

**BROGDAL COLLECTIONS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2019**

	31.12.19 £	31.12.18 £
<b>Management</b>		
Brought forward	12,703	12,916
Postage and stationery	1,653	1,055
Advertising	12,018	8,276
Miscellaneous expenses	705	344
Cleaning	1,389	761
Bad debts	-	1,630
Depn of office equipment	675	682
Insurance	2,459	2,797
	<u>31,602</u>	<u>28,461</u>
<b>Finance</b>		
Subscriptions	2,073	1,828
Bank charges	1,981	2,210
	<u>4,054</u>	<u>4,038</u>
<b>Other</b>		
Professional fess	8,518	994
Support Costs-governance	6,986	6,164
Independent examination fees	1,418	2,971
	<u>16,922</u>	<u>10,129</u>
<b>Total resources expended</b>	<u>241,743</u>	<u>222,239</u>
<b>Net income</b>	<u><u>37,504</u></u>	<u><u>46,439</u></u>