

**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 2018  
FOR  
BROGDALE COLLECTIONS**

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

**BROGDAL COLLECTIONS**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2018**

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## BROGDAL COLLECTIONS

### REPORT OF THE TRUSTEES

for the Year Ended 31 December 2018

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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 2018. 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 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. This access is in terms of physical visits to the Collection, including guided tours organized by Brogdale Collections. But it also includes providing information, delivering education, organising festivals and events and promote the local, national and international significance of the Collection.

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 could be at risk at some time in the future (as it has been in the past).

As well as the heritage and history, greater emphasis is being asked for, and 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 volunteers. Brogdale Collections relies heavily on its volunteers, and we are extremely grateful.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Since 2008, our activities have grown each year. Relationships with schools, other organisations and partners has also grown significantly. However, 2018 proved a difficult year, but even so major steps forward were made.

Our festivals and events are key to our visitor numbers, especially the annual apple and cider festivals which attract most visitors. The latter 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 not a significant event attracting widespread interest.

However, such festivals and events are subject to the vagaries of the weather, and in 2018 (despite the excellent summer) both Spring and Autumn activities were badly affected by extreme weather, and hence visitor numbers suffered. The bad spring weather, including heavy snow, had a major impact in March and April. Having built up strong visitor numbers in previous years, these were significantly down in 2018 and school visits were cancelled for 2 weeks.

We had to post pone The Hanami Festival and two weeks of picnic dates. Eleven days before the scheduled event we put in place an action plan, media campaign and moved the event by 1 week. The outcome was a successful event showing significant growth year on year. We have also put in place a cancellation policy for future eventualities.

The weather continued to have a significant impact. Our 2 main Autumn festivals were both seriously affected. 35 mph winds and driving rain on the second day of Cider Festival demonstrated how vulnerable we are to the weather and the importance of growth in other income areas. Gate sales at both events were significantly reduced.

We also attended the Kent's largest Food Festival which had its worst weather in 10 years.

Talks and fruit identification services and well attended interactive school and adult education courses raise awareness of where food comes from and the role it plays in daily life. As a marketing initiative we promoted free guided tours for teachers and their families in the school holidays. They can register with us, book a visit and we can showcase our resources. They complete a feedback form and begin to build a relationship with us. In April we attended this event. 2824 children from 48 schools across Kent attended the Living Land, a free educational event to learn about farming and where food comes from. In September we joined with the charity School Food Matters, which introduces the cultivation of fruit and vegetables into inner city London schools. As part of this venture, apple trees from Brogdale nursery were presented to children from six London schools, who were taught about how apples grow and how to plant and care for their own tree.

Working with our local secondary school we have begun a project to monitor activity in our Garden for Wildlife. They will be setting release traps and regularly monitoring and releasing their finds. We hosted our first music workshop. Local scouts attended a session run by a percussion musician.

The public are also regularly informed about the on-site climate change trials to demonstrate the effects that climate change has on food and fruit production; with all sessions fully booked.

Orchard tours, by our expert guides, make use of their specialist knowledge to inform the public about the benefits of good food habits and include fruit tasting sessions.

Our web and social media activity have extended our reach and ability to provide information on a regular basis. Greater investment has been made in these areas and this increases our reach and effectiveness. It also very much extends the diversity of our "followers". Regular e-newsletters and web content inform about good food behaviours.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Partnerships are important to us and include: Fruit Advisory Services Team (FAST), Defra, and Reading University and several local and regional food producers. School Food Matters is a charity we are collaborating with. They promote the importance of fruit and vegetables in inner city schools and seek to change people's food habits. We were invited to attend the Canterbury Food Festival, the largest 3 day event of its kind in Kent. We took along a variety of our products to taste and sell. Our tour guides offered advice and support on growing fruit at home. This was a great opportunity to engage with the public and increase our reach and profile, as well as working with other organisations.

Our Trustees, staff and volunteers have a wealth of experience in the environment, heritage, education, business, horticulture and food sectors. In setting objectives, developing strategies and undertaking activities. The Trustees take careful note of the Charity Commission's general guidance on public benefit

### **Fundraising activities**

We have secured the services of a fundraiser for 2 days per week on a 2-year arrangement and this has proved invaluable to us in terms of raising capital costs for new projects which will both educate and enhance the visitor experience. The new projects include a "Wildlife Garden" and a "World Music Garden". We have also improved the guides hut, and the event equipment. We will continue this strategy to increase our education, and the experience for all - visitors, staff and helpers.

## **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 £29,586, excluding a £187,866 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.

Total incoming resources for the year 2018 totalled £268,679 compared to £245,274 in the prior year.

Total resources expended in 2018 were £222,240 compared to £187,935 last year. The main expense is staff cost of £98,588. Other significant costs are direct expenses relating to our main festival events and educational visits.

The financial result for the year 2018 was a surplus of £46,439. As mentioned before the extreme weather in the Spring and Autumn affected the events and festivals. Considering this, it was an encouraging result. This was paired with a satisfactory cash flow in spite of the seasonal nature of the income

The directors continue to make plans to operate more efficiently, increase all streams of income, both through funding-raising and through self-generated income, attracting new and returning visitors.

### **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. This has been significantly helped by our increases in fund-raising. It will build on this base to create new "gardens" which add interest and will further inform and educate the public.

We will look to improve further our 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. We will continue to grow its Hanami Festival in the Spring and seek to extend the visitor experience associated with it.

We will investigate new funding streams to increase the delivery of our charitable objectives, to develop the Charity further and to look to have improved visitor facilities and infrastructure, such as a visitor centre, to enable us to welcome our visitors in a better and more informative way, throughout the year. This would also allow both permanent and temporary exhibitions to increase the provision of information and education. We will also look to add new gardens to provide education in an immersive and enjoyable manner.

We will extend our education activities looking to reach more children, and schools both in the area and further afield, especially those in cities in an increasingly urbanized world.

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.

We will also strengthen our Board of Trustees bringing in people with a wider range of skills and experience, to ensure that Brogdale Collection is managed and run in the best and most sustainable way possible: for our visitors, our staff, our many greatly appreciated volunteers and for all our funders and supporters, as part of the local community but also supporting our national and international heritage.

### **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.

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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**

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. 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.

## BROGDAL COLLECTIONS

### REPORT OF THE TRUSTEES

for the Year Ended 31 December 2018

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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.

##### 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 31.12.18, this amounted to £187,866.

##### 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	
Mr. A Roe	
Mr. M J Trigg	
Ms S J Nelson	- appointed 21.5.18
	- resigned 16.7.18
Countess O P J V Carrick	- appointed 21.5.18
Mr G J Kilpatrick	- appointed 21.5.18

##### Independent examiner

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


BROGDAL COLLECTIONS

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2018

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Approved by order of the board of trustees on July 2, 2019 and signed on its behalf by:

.....  
Trustee



P.A. ROE  
CHAIR



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROGDALE COLLECTIONS

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**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 2018.

**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  
Chartered Accountants  
19 North Street  
Ashford  
Kent  
TN24 8LF

Date: *July 11, 2019*

## BROGDAL COLLECTIONS

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2018

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,908	-	1,908	331
<b>Charitable activities</b>					
Festival and events		107,563	40,685	148,248	104,828
Fruit collection tours and education		58,599	40,665	99,264	122,937
Other trading activities	3	19,259	-	19,259	17,178
<b>Total</b>		<b>187,329</b>	<b>81,350</b>	<b>268,679</b>	<b>245,274</b>
<b>EXPENDITURE ON</b>					
Raising funds		18,204	-	18,204	8,065
<b>Charitable activities</b>					
Festival and events		95,441	23,053	118,494	109,308
Fruit collection tours and education		62,016	13,397	75,413	60,749
Fundraising		-	-	-	3,528
Governance		10,129	-	10,129	6,285
<b>Total</b>		<b>185,790</b>	<b>36,450</b>	<b>222,240</b>	<b>187,935</b>
<b>NET INCOME</b>		<b>1,539</b>	<b>44,900</b>	<b>46,439</b>	<b>57,339</b>
<b>Transfers between funds</b>	13	<b>(6,258)</b>	<b>6,258</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(4,719)</b>	<b>51,158</b>	<b>46,439</b>	<b>57,339</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>(136,962)</b>	<b>30,948</b>	<b>(106,014)</b>	<b>(163,353)</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(141,681)</b>	<b>82,106</b>	<b>(59,575)</b>	<b>(106,014)</b>

The notes form part of these financial statements

BROGDALE COLLECTIONS

BALANCE SHEET  
At 31 December 2018

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	30,299	54,417	84,716	34,743
<b>CURRENT ASSETS</b>					
Stocks	8	1,067	-	1,067	1,067
Debtors	9	10,709	16,295	27,004	4,169
Cash at bank and in hand		19,618	28,250	47,868	59,631
		<u>31,394</u>	<u>44,545</u>	<u>75,939</u>	<u>64,867</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(29,495)	(16,858)	(46,353)	(29,733)
<b>NET CURRENT ASSETS</b>		<u>1,899</u>	<u>27,687</u>	<u>29,586</u>	<u>35,134</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		32,198	82,104	114,302	69,877
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	(173,877)	-	(173,877)	(175,891)
<b>NET ASSETS/(LIABILITIES)</b>		<u>(141,679)</u>	<u>82,104</u>	<u>(59,575)</u>	<u>(106,014)</u>
<b>FUNDS</b>	13				
Unrestricted funds				(141,679)	(136,962)
Restricted funds				82,104	30,948
<b>TOTAL FUNDS</b>				<u>(59,575)</u>	<u>(106,014)</u>

The notes form part of these financial statements

BROGDAL COLLECTIONS

BALANCE SHEET - CONTINUED  
At 31 December 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on July 2, 2019 and were signed on its behalf by:

.....  
Trustee

  
  
P A ROE  
CHAIR

**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 2018

**2. DONATIONS AND LEGACIES**

	31.12.18	31.12.17
	£	£
Voluntary Donations	<u>1,908</u>	<u>331</u>

**3. OTHER TRADING ACTIVITIES**

	31.12.18	31.12.17
	£	£
Room & Equipment Hire	10,001	11,731
Other income	6,425	4,077
Gift Aid	<u>2,833</u>	<u>1,370</u>
	<u>19,259</u>	<u>17,178</u>

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

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

	31.12.18	31.12.17
	£	£
Depreciation - owned assets	<u>14,950</u>	<u>6,132</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

**6. STAFF COSTS**

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

	31.12.18	31.12.17
Charitable Activities	16	16
Administration, Marketing and Commercial	<u>4</u>	<u>4</u>
	<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 2018

**7. TANGIBLE FIXED ASSETS**

	Other Fixed Assets £	Office Equipment £	Beastie Garden £	Weather Station £	Totals £
<b>COST</b>					
At 1 January 2018	72,512	17,788	999	6,278	97,577
Additions	51,963	-	12,960	-	64,923
	<u>124,475</u>	<u>17,788</u>	<u>13,959</u>	<u>6,278</u>	<u>162,500</u>
At 31 December 2018					
<b>DEPRECIATION</b>					
At 1 January 2018	49,640	12,102	150	942	62,834
Charge for year	11,246	853	2,051	800	14,950
	<u>60,886</u>	<u>12,955</u>	<u>2,201</u>	<u>1,742</u>	<u>77,784</u>
At 31 December 2018					
<b>NET BOOK VALUE</b>					
At 31 December 2018	<u>63,589</u>	<u>4,833</u>	<u>11,758</u>	<u>4,536</u>	<u>84,716</u>
At 31 December 2017	<u>22,872</u>	<u>5,686</u>	<u>849</u>	<u>5,336</u>	<u>34,743</u>

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

**8. STOCKS**

	31.12.18 £	31.12.17 £
Stocks	<u>1,067</u>	<u>1,067</u>

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

	31.12.18 £	31.12.17 £
Trade debtors	5,772	852
Other debtors	20,336	3,317
VAT	896	-
	<u>27,004</u>	<u>4,169</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2018

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

	31.12.18	31.12.17
	£	£
Bank loans and overdrafts (see note 12)	16,859	-
Trade creditors	5,473	5,292
Social security and other taxes	97	1,735
VAT	-	727
Other creditors	11,321	13,000
Accruals and deferred income	12,603	8,979
	<u>46,353</u>	<u>29,733</u>

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

	31.12.18	31.12.17
	£	£
Other creditors	<u>173,877</u>	<u>175,891</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	31.12.18	31.12.17
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>16,859</u>	<u>-</u>



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2018

**13. 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
	<u>30,948</u>	<u>44,898</u>	<u>6,258</u>	<u>82,104</u>
<b>TOTAL FUNDS</b>	<u>(106,014)</u>	<u>46,439</u>	<u>-</u>	<u>(59,575)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2018

**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	187,329	(185,788)	1,541
<b>Restricted funds</b>			
Esmee Fairbairn	25,000	(25,000)	-
Ernest Cook Trust	1,250	(137)	1,113
Woodroffe Benton	501	(82)	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	1	(164)	(163)
Henry Smith Charity	(1)	(326)	(327)
Greggs	-	(196)	(196)
John Speden Lewis Foundation	-	(217)	(217)
Co-op Members Fund	1	(173)	(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>81,350</u>	<u>(36,452)</u>	<u>44,898</u>
<b>TOTAL FUNDS</b>	<u>268,679</u>	<u>(222,240)</u>	<u>46,439</u>

## BROGDAL COLLECTIONS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2018

## 13. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.17 £
<b>Unrestricted Funds</b>				
General fund	(163,658)	26,919	(223)	(136,962)
<b>Restricted Funds</b>				
Ernest Cook Trust	-	(129)	223	94
Woodroffe Benton	-	744	-	744
GC Gibson Trust	-	1,857	-	1,857
The Ronald Cruickshanks Foundation	-	2,000	-	2,000
CLA Charitable Trust	-	1,857	-	1,857
Anton Jurgens Trust	305	(94)	-	211
Postcode Local Trust	-	5,732	-	5,732
Kent Community Foundation	-	3,640	73	3,713
Tesco (Groundwork)	-	743	(73)	670
Aviva (Charities Trust)	-	2,581	-	2,581
Tory Family Foundation	-	1,489	-	1,489
Henry Smith Charity	-	2,978	-	2,978
Greggs	-	1,787	-	1,787
John Speden Lewis Foundation	-	1,985	-	1,985
Co-op Members Fund	-	1,250	-	1,250
Care UK	-	2,000	-	2,000
	305	30,420	223	30,948
<b>TOTAL FUNDS</b>	<b>(163,353)</b>	<b>57,339</b>	<b>-</b>	<b>(106,014)</b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2018

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	175,308	(148,389)	26,919
<b>Restricted funds</b>			
Esmee Fairbairn	35,000	(35,000)	-
Ernest Cook Trust	366	(495)	(129)
Woodroffe Benton	750	(6)	744
GC Gibson Trust	2,500	(643)	1,857
The Ronald Cruickshanks Foundation	2,000	-	2,000
CLA Charitable Trust	2,500	(643)	1,857
Anton Jurgens Trust	1,025	(1,119)	(94)
Postcode Local Trust	5,775	(43)	5,732
Kent Community Foundation	4,900	(1,260)	3,640
Tesco (Groundwork)	1,000	(257)	743
Aviva (Charities Trust)	2,600	(19)	2,581
Tory Family Foundation	1,500	(11)	1,489
Henry Smith Charity	3,000	(22)	2,978
Greggs	1,800	(13)	1,787
John Speden Lewis Foundation	2,000	(15)	1,985
Co-op Members Fund	1,250	-	1,250
Care UK	2,000	-	2,000
	<u>69,966</u>	<u>(39,546)</u>	<u>30,420</u>
<b>TOTAL FUNDS</b>	<u><u>245,274</u></u>	<u><u>(187,935)</u></u>	<u><u>57,339</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2018

**13. MOVEMENT IN FUNDS - continued**

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

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
<b>Unrestricted funds</b>				
General fund	(163,658)	28,460	(6,481)	(141,679)
<b>Restricted funds</b>				
Ernest Cook Trust	-	984	223	1,207
Woodroffe Benton	-	1,163	-	1,163
The Golsoncott Foundation	-	862	833	1,695
GC Gibson Trust	-	2,316	-	2,316
The Ronald Cruickshanks Foundation	-	1,725	1,665	3,390
CLA Charitable Trust	-	2,316	-	2,316
Anton Jurgens Trust	305	(403)	309	211
Postcode Local Trust	-	5,104	-	5,104
Kent Community Foundation	-	4,539	73	4,612
Tesco (Groundwork)	-	2,926	(73)	2,853
Aviva (Charities Trust)	-	2,298	-	2,298
Tory Family Foundation	-	1,326	-	1,326
Henry Smith Charity	-	2,651	-	2,651
Greggs	-	1,591	-	1,591
John Speden Lewis Foundation	-	1,768	-	1,768
Co-op Members Fund	-	1,078	1,042	2,120
Care UK	-	1,725	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
	305	75,318	6,481	82,104
<b>TOTAL FUNDS</b>	<b>(163,353)</b>	<b>103,778</b>	<b>-</b>	<b>(59,575)</b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2018

**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	362,637	(334,177)	28,460
<b>Restricted funds</b>			
Esmee Fairbairn	60,000	(60,000)	-
Ernest Cook Trust	1,616	(632)	984
Woodroffe Benton	1,251	(88)	1,163
The Golsoncott Foundation	1,000	(138)	862
GC Gibson Trust	2,500	(184)	2,316
The Ronald Cruickshanks Foundation	2,000	(275)	1,725
CLA Charitable Trust	2,500	(184)	2,316
Anton Jurgens Trust	1,025	(1,428)	(403)
Postcode Local Trust	5,775	(671)	5,104
Kent Community Foundation	4,900	(361)	4,539
Tesco (Groundwork)	3,000	(74)	2,926
Aviva (Charities Trust)	2,600	(302)	2,298
Tory Family Foundation	1,501	(175)	1,326
Henry Smith Charity	2,999	(348)	2,651
Greggs	1,800	(209)	1,591
John Speden Lewis Foundation	2,000	(232)	1,768
Co-op Members Fund	1,251	(173)	1,078
Care UK	2,000	(275)	1,725
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>151,316</u>	<u>(75,998)</u>	<u>75,318</u>
<b>TOTAL FUNDS</b>	<u>513,953</u>	<u>(410,175)</u>	<u>103,778</u>

**14. RELATED PARTY DISCLOSURES**

As at 31.12.2018 there was an outstanding interest free loan from Mr A J Hillier of £187,866 (2017; £187,866).

# BROGDALE COLLECTIONS

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 December 2018

	31.12.18 £	31.12.17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Voluntary Donations	1,908	331
<b>Other trading activities</b>		
Room & Equipment Hire	10,001	11,731
Other income	6,425	4,077
Gift Aid	2,833	1,370
	<u>19,259</u>	<u>17,178</u>
<b>Charitable activities</b>		
Fruit collection tours and education	52,381	50,413
Festivals and Events	102,786	104,578
Grants	92,345	72,774
	<u>247,512</u>	<u>227,765</u>
<b>Total incoming resources</b>	<b>268,679</b>	<b>245,274</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Shop Costs	1,471	991
Support Costs- Fundraising	2,636	1,645
Depn of Other fixed assets	14,097	5,429
	<u>18,204</u>	<u>8,065</u>
<b>Charitable activities</b>		
Wages	95,925	86,518
Social security	1,592	1,899
Pensions	1,071	162
Festivals and events	40,165	48,653
Fruit collection tours and education	22,655	16,248
Office equipment	-	1,537
	<u>161,408</u>	<u>155,017</u>
<b>Support costs</b>		
<b>Management</b>		
Premises expenses	3,567	1,992
Motor, Travel and Subsistence	1,001	463
Repairs and maintenance	6,144	1,206
Carried forward	10,712	3,661

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BROGDALE COLLECTIONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2018

	31.12.18 £	31.12.17 £
<b>Management</b>		
Brought forward	10,712	3,661
Telephone	2,204	3,587
Postage and stationery	1,055	868
Advertising	8,276	4,752
Miscellaneous expenses	344	810
Cleaning	761	596
Bad debts	1,630	-
Depn of office equipment	682	562
Insurance	2,797	835
	<u>28,461</u>	<u>15,671</u>
<b>Finance</b>		
Subscriptions	1,828	1,230
Bank charges	2,210	1,662
	<u>4,038</u>	<u>2,892</u>
<b>Other</b>		
Professional fess	994	708
Support Costs-governance	6,164	4,327
Independent examination fees	2,971	-
	<u>10,129</u>	<u>5,035</u>
<b>Total resources expended</b>	<u>222,240</u>	<u>186,680</u>
<b>Net income</b>	<u><u>46,439</u></u>	<u><u>58,594</u></u>

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