COMPANY REGISTRATION NUMBER: 06221780
CHARITY REGISTRATION NUMBER: 1135678

Brogdale Collections

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2025

BURGESS HODGSON AUDIT LIMITED
Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Brogdale Collections

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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Brogdale Collections

Company Limited by Guarantee

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

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Brogdale Collections
Charity registration number	1135678
Company registration number	06221780
Principal office and registered office	1-3 Brogdale Farm Brogdale Road Faversham Kent ME13 8XZ

The trustees

N G Franklin	
C G Lane	
A J Ferguson	
M R Adrian	(Appointed 3 April 2025)
P V Doubleday	(Appointed 5 March 2025)
D A Josephs	
M J Trigg	
P A Roe	
T F G La Dell	(Resigned 17 February 2025)

Independent examiner	Andrew Collyer Burgess Hodgson Audit Limited Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN

Structure, governance and management

Governing document

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

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

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

Recruitment and appointment of new trustees

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

Brogdale Collections welcomes new Trustees, with relevant expertise and enthusiasm. They would be given a full induction, including tours of the site and the National Fruit Collection as well as a history of the Charity, its current policies and its projects, plans and aspirations.

Organisational structure

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

Related parties

There is an interest-free loan from Mr A J Hillier who previously served as a trustee. At 31.12.25, this amounted to £173,893. Mr Hillier has confirmed that this loan will not need to be repaid in the near future.

Objectives and activities

Objectives

Brogdale Collections was set up in 2008 to provide public access to and information about the National Fruit Collection (NFC) - one of the largest and most comprehensive collections of fruit in the world. We became a charity in 2010. Without our existence, the public would have no access to the NFC.

Recently, we have also taken on direct responsibility for maintaining almost 7 hectares of orchards that the NFC considered surplus to requirements and would otherwise have been destroyed.

We now use these trees and other resources at Brogdale for a range of hands-on educational, leisure, well-being and volunteering activities for adults and young people. We have to cover the entire costs of all these public-benefit activities ourselves.

Achievements and performance

Background

Up to 2019, the charity had built up a range of activities and events, increasing visitor numbers to over 17,000. This meant that the charity made a profit and had built up reserves for further development. Then Covid hit. Fortunately, these reserves, together with tight fiscal management and the help of several funders, meant that we survived the "Covid years".

However, the post-Covid years were very difficult for the charity and 2023 saw a significant loss (£47,907). In 2024 we established a range of activities which proved successful, enabling us to return to stability, with self-generated income up 20% year on year. This resulted in a surplus of £21,454. These activities form the basis for further growth in 2025.

2025

In 2025 we built on these successful activities, increasing their number and frequency. But the external funding environment is difficult, and external core funding has fallen from 53% of total revenues in 2024 to 42% in 2025. Fortunately, another self-generated revenue increase of almost 20% in 2025 compared to 2024 will offset this shortfall and we again have generated a small surplus.

We are happy to list the major achievements below.

The Heritage Orchards

The main interest of DEFRA with the NFC is the continuity of graft-wood material for future generations and for scientific research. As such, they have a programme to replace trees every 20 years or so. However, the old trees are still productive and provide more interest to the public than the very young trees that are replacing them.

Brogdale Collections has tried to save these heritage orchards by taking over responsibility for them from DEFRA. These include heritage apple, pear, plum, cherry, and gage trees that the NFC considered surplus to requirements and would otherwise have destroyed. In early 2025 we took over responsibility for an additional 1.25 hectares of cherries from DEFRA: the NFC3 cherry collection, which they were planning to destroy this winter.

At the end of 2025 we had a total of almost 7 hectares of Heritage Orchards. This enabled us to provide much greater access for the public and for the many schools who visit. These orchards do incur a significant cost to us as DEFRA insists on a strict regime of maintenance for all the orchards.

The Ornamental Orchards

The Charity has also created a 240-tree ornamental cherry tree collection to replace a much smaller one that DEFRA and Reading University did grub up in 2019. Although very attractive and interesting, especially at blossom time, they were considered unnecessary.

In planting the larger orchard at our own cost, we have been able to increase the number of varieties, extend the flowering period and have trees that are more disease resistant.

The spring period, together with harvest time, is a key part of our season, attracting many visitors. To showcase our blossom, we introduced the Hanami festival, which is an important aspect of Japanese culture, celebrating the spiritual annual "rebirth" of nature.

We were able to re-instate this festival on one day in 2024, with the help of the Japanese Embassy and the Great British Sasakawa Foundation. We increased this to two days in 2025, with over 1600 visitors.

Events, fairs and festivals

We run a series of seasonal events. We use these to achieve our charitable objectives of educating the public about our horticultural heritage and diversity and promoting healthy and sustainable lifestyles. These have been very successful, especially our "heritage orchards" weekends. These also enable visitors to see the diversity of fruit, and to pick and taste it themselves.

In 2025 we increased the number and frequency of heritage orchard weekends, every weekend from mid-June (cherries) to late October (apples). We also introduced fruit fairs for plums and apples, with extra information, activities and content.

Unfortunately, we had to cancel the cherry fair as the early harvest meant that the cherry season was over before the planned date. We have brought the date forward in 2026 so should host the cherry fair as well plum and apple fairs, with an extra weekend also being focused on pears.

Although our inaugural wassailing event in January had to be cancelled due to gales, another is planned for early 2026. This does demonstrate how vulnerable the charity is to the weather.

Our other large-scale event is the annual Cider Festival, which is a key focus for the community, and has become an integral part of the Faversham calendar. This brings thousands of local people to the site.

Additionally, we have welcomed visitors all year round for self-guided walks and provided expert guided tours of our orchards throughout the blossom and harvest seasons.

Youth education activities

Central to our mission is our educational work with young people, to give children knowledge and practical skills and experiences relating to sustainable food production, healthy eating, STEM subjects and the natural environment.

2025 has been an exceptional year for our Education & Outreach Programme. The numbers of children visiting rose from 1372 (in 2024) to 1676 (in 2025) which is a 22% increase. School visits to Brogdale were 39 in 2024, rising to 43 in 2025. In total we engaged with 2042 school-aged children, including our outreach programme.

We also provided £6,318 of transport support. Without it, these schools and children would not be able to afford to visit Brogdale and for the children to enjoy and to learn from the experience.

Each year, we find that there is increased demand for our Education & Outreach Programme. Amongst other STEM subjects, there has been a significant increase in Year 5 (9 and 10 year olds) in Sow/Grow/Farm topics.

Beyond the curriculum, our out-of-school activity sessions for children and young families include:

- Outdoor music workshops
- Beastie Days and Orchard Bug Explorer sessions
- Outdoor Cooking
- Orchard juicing workshops
- Bee walks and our bee exhibition

We endeavour to make as many of these either low-cost or free so that we can encourage as many children as possible to participate, including families that may be disadvantaged or struggling with the cost-of-living crisis. We provide "Kids Go Free" offers (when they visit with an adult), and many of our events have free kids' activities.

As well as our out-of-school activity sessions for children and young families, we have also created gardens in unused areas of the site that help us achieve our founding objectives.

Our Gardens

At our cost we have created several gardens to inform and educate as well as for enjoyment. These include:

- The Weather Station garden
- The Garden for Wildlife
- The World Music Garden
- A Wildflower Meadow to support our work with bees and other pollinators
- And our newest addition, the Space Garden

The Space Garden is centred on an apple tree grown from a seed from the Lincolnshire tree that inspired Sir Isaac Newton's theory of gravity. As part of a partnership project involving the UK Space Agency, this was taken into space by UK astronaut Tim Peake and then grown on to produce a sapling. This tree is now the focus of the Space Garden at Brogdale.

We have constructed a space dome made of living willow which creates a central focus next to the "space tree". There is also a living willow "entrance" to the whole garden.

We have also installed an "adventure trail" (Trim Trail) which takes the children from the dome (positioned as the "sun") through various "planet beds" explaining the universe.

The Space Garden is also next to our Weather Station. This enables us to teach the importance of the universe, and climate on our weather and the life on Earth, including trees and plants and our existence here.

With additional trees being planted with "space" connections, this is a unique and inspiring garden in which to teach children (and adults) in an exciting way the significance of the universe, climate and the weather, and their effects on horticulture, growing and food.

New Walks and Signage

Access to the NFC is limited due to restrictions imposed by DEFRA. Hence, we provide our "expert" guided tours telling people about the history, the heritage, the diversity and the science.

But the addition of our own heritage orchards allows us to be able to offer freer access for the public. To support this, in 2025 we introduced 4 new walks, including a Young Explorers trail, and a shorter, more accessible trail on smoother terrain, for those who have less energy, time or may have a health issue (NB we do have two offroad wheelchairs available on site).

We have also installed new signage to inform and educate all our visitors and for the public to enjoy.

Fruit

Fruit is core to our mission with it being essential that visitors can see, taste and buy fruit at Brogdale.

Without it, the whole existence of the Charity is threatened. This has involved the Charity taking on a significant financial commitment with the former NFC orchards, and the responsibility of harvesting the fruit itself.

It's not just the amazing diversity of fruit for the public to appreciate: our school visits include picking the fruit and then using it, either preparing meals to take home or by juicing. In many cases the children have never seen the fruit growing on trees or known where their food comes from. So, to see, pick, taste and enjoy such a diversity of fruit in such a natural environment is both a pleasure and an important opportunity.

In 2024 the proprietor of the local Brogdale Farm Shop on site had to close due to financial pressures. The charity has taken over the premises to showcase our fruit and related products and for the public to buy it during the harvest season.

We also sell items produced by Brogdale CIC, an organisation on site that works with young people who have a disability, providing employment training and support.

Financial review

Financial position

Total net current assets were £111,214, excluding a £173,893 interest free director's loan, which the previous 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 2025 totalled £425,856 compared to £424,617 in the prior year, but this reflected a significant change in mix. 2024 had enabled us to return to stability, with self-generated income up 20% year on year. It also established a range of activities that were successful and would enable more growth in 2025.

In 2025 we did build on these successes, increasing their number and frequency. But the external funding environment is difficult, and external funding has fallen from 53% of total revenues in 2024 to 42% in 2025. Fortunately, the self-generated revenue increase of another 20% in 2025 compared to 2024 has offset this shortfall and we again have generated a small surplus.

Total resources expensed in 2025 were £417,285 compared to £412,599 last year. The main expense is staff cost. Other significant costs are direct expenses relating to our festival events and educational visits. We have strived to translate fixed costs into variable direct costs, both to reduce the risk but also to match the timing of costs to that of income. This has also meant cutting costs where possible during the winter months.

The financial result for the year 2025 was a small surplus of £8,571, reflecting the strenuous efforts to encourage visitors, and more events and activities.

Going concern

The Trustees monitor cash flows and forecasts on a regular basis, and accordingly they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. This is re-enforced by the confirmation of very successful funding bids at the end of 2025. 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.

(continued)

Trustees' responsibilities statement

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

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

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

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

Small company provisions

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

The trustees' annual report was approved on 15 June 2026 and signed on behalf of the board of trustees by:



M J Trigg
Trustee

Brogdale Collections

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brogdale Collections

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Brogdale Collections ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Andrew Collyer

Andrew Collyer
Burgess Hodgson Audit Limited
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

17/06/2026

Brogdale Collections

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 *(restated)* Total funds £
Income and endowments					
Donations and legacies	**5**	838	–	838	1,756
Charitable activities	**6**	367,635	46,280	413,915	415,675
Other trading activities	**7**	11,103	–	11,103	7,153
Investment income	**8**	–	–	–	33
Total income		379,576	46,280	425,856	424,617
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**9**	30,400	–	30,400	22,986
Expenditure on charitable activities	**10,11**	332,598	54,287	386,885	389,813
Other expenditure	**12**	–	–	–	(200)
Total expenditure		362,998	54,287	417,285	412,599
Net income and net movement in funds		16,578	(8,007)	8,571	12,018
Reconciliation of funds					
Total funds brought forward		(63,856)	32,116	(31,740)	(43,758)
Total funds carried forward		(47,278)	24,109	(23,169)	(31,740)

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

Brogdale Collections

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	2025 £	2024 £
Fixed assets				
Tangible fixed assets	**17**		39,510	44,619
Current assets				
Stocks	**18**	4,300		5,571
Debtors	**19**	4,971		15,741
Cash at bank and in hand		116,441		136,229
		125,712		157,541
Creditors: amounts falling due within one year	**20**	14,498		60,007
Net current assets			111,214	97,534
Total assets less current liabilities			150,724	142,153
Creditors: amounts falling due after more than one year	**21**		173,893	173,893
Net liabilities			(23,169)	(31,740)
Funds of the charity				
Restricted funds			24,109	32,116
Unrestricted funds			(47,278)	(63,856)
Total charity funds	**24**		(23,169)	(31,740)

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 June 2026, and are signed on behalf of the board by:



M J Trigg
Trustee

Brogdale Collections

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

The trustees have considered the going concern position of the charity taking into account post year-end performance, forecasts and the financial position of the charity. Despite net liabilities of £31,740 and an unrestricted funds deficit of £63,856, the trustees believe the charity is a going concern. This is mainly due to the fact that the long term creditors of £173,893 is an interest free connected party loan and the party concerned has confirmed this will not be recalled in the foreseeable future. At the end of year net current assets were £97,534.

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

3. Accounting policies ***(continued)***

Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Tangible assets

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

3. Accounting policies *(continued)*

Depreciation

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

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

Stocks

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

Financial instruments

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

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

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

Defined contribution plans

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

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024 *(restated)*
	£	**£**	£	£
Donations				
Voluntary donations	838	838	1,756	1,756

6. Charitable activities

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Fruit collection tours and education	153,760	–	153,760
Festivals and events	80,213	–	80,213
Grants	133,662	46,280	179,942
	367,635	46,280	413,915

	Unrestricted Funds	Restricted Funds	Total Funds 2024 *(restated)*
	£	£	£
Fruit collection tours and education	119,532	–	119,532
Festivals and events	73,067	–	73,067
Grants	191,061	32,015	223,076
	383,660	32,015	415,675

7. Other trading activities

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Room and equipment hire	8,417	8,417	7,016	7,016
Gift Aid	2,686	2,686	137	137
	11,103	11,103	7,153	7,153

8. Investment income

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Bank interest receivable	–	–	33	33

9. Costs of raising donations and legacies

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Costs of raising donations and legacies - Donations	30,400	30,400	22,986	22,986

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
All charitable activities	266,326	53,721	320,047
Support costs	66,272	566	66,838
	332,598	54,287	386,885

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
All charitable activities	287,480	23,511	310,991
Support costs	77,992	830	78,822
	365,472	24,341	389,813

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
All charitable activities	320,047	–	320,047	310,991
Governance costs	–	66,838	66,838	78,822
	320,047	66,838	386,885	389,813

12. Other expenditure

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Gain on disposal	–	–	(200)	(200)

13. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	6,889	7,557

14. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,875	1,750

15. Staff costs

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

	2025	2024
	£	£
Wages and salaries	170,639	164,509
Social security costs	4,214	6,968
Employer contributions to pension plans	3,271	3,238
Other employee benefits	2,288	1,548
	180,412	176,263

The average head count of employees during the year was 9 (2024: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Charitable activities	1	2
Administration, Marketing and Commercial	8	7
	9	9

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

16. Trustee remuneration and expenses

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

No trustee expenses have been incurred.

17. Tangible fixed assets

	Weather station £	Beastie Garden £	Office equipment £	Other fixed assets £	**Total £**
Cost					
At 1 January 2025 (as restated)	6,278	14,750	20,231	134,880	176,139
Additions	–	–	180	1,600	1,780
At 31 December 2025	6,278	14,750	20,411	136,480	177,919
Depreciation					
At 1 January 2025	4,567	9,917	17,002	100,034	131,520
Charge for the year	257	725	500	5,407	6,889
At 31 December 2025	4,824	10,642	17,502	105,441	138,409
Carrying amount					
At 31 December 2025	1,454	4,108	2,909	31,039	39,510
At 31 December 2024	1,711	4,833	3,229	34,846	44,619

18. Stocks

	2025	2024
	£	£
Raw materials and consumables	4,300	5,571

19. Debtors

	2025	2024
	£	£
Trade debtors	3,504	8,718
Prepayments and accrued income	(621)	3,921
Other debtors	2,088	3,102
	4,971	15,741

20. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,700	10,822
Accruals and deferred income	4,663	45,404
Social security and other taxes	3,643	3,219
Other creditors	492	562
	14,498	60,007

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

	2025	2024
	£	£
Other creditors	173,893	173,893

22. Deferred income

	2025	2024
	£	£
Amount deferred in year	3,730	45,000

23. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,271 (2024: £3,238).

24. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	£
General funds	(63,856)	379,576	(362,998)	–	(47,278)

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	(87,715)	392,602	(388,258)	19,515	(63,856)

24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2025 £	Income £	Expenditure £	Transfers £	**At 31 December 2025** £
Bee Project	–	–	–	–	–
Beastie Garden	–	–	–	–	–
Space garden	(3,033)	11,043	(5,753)	–	2,257
Weather station	–	–	–	–	–
Driveway	–	–	–	–	–
World Music garden	–	–	–	–	–
Filming project	–	–	–	–	–
Brogdale book	7,277	–	(7,277)	–	–
Education equipment	–	–	–	–	–
School Travel	7,000	5,000	(6,318)	–	5,682
REST - Hanami	4,000	4,000	(4,000)	–	4,000
REST - Ornam Cherry	4,972	5,000	(9,972)	–	–
REST - Signage	11,900	13,737	(20,967)	–	4,670
Website	–	7,500	–	–	7,500
Other funds	–	–	–	–	–
	32,116	46,280	(54,287)	–	24,109

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Bee Project	4,303	–	–	(4,303)	–
Beastie Garden	(1,185)	–	–	1,185	–
Space garden	600	14,500	(18,133)	–	(3,033)
Weather station	1,444	–	–	(1,444)	–
Driveway	1,583	–	–	(1,583)	–
World Music garden	111	–	–	(111)	–
Filming project	593	–	–	(593)	–
Brogdale book	7,177	2,000	–	(1,900)	7,277
Education equipment	4,883	–	–	(4,883)	–
School Travel	7,602	1,165	(830)	(937)	7,000
REST - Hanami	5,000	4,000	(5,000)	–	4,000
REST - Ornam Cherry	–	5,350	(378)	–	4,972
REST - Signage	–	5,000	–	6,900	11,900
Website	–	–	–	–	–
Other funds	11,846	–	–	(11,846)	–
	43,957	32,015	(24,341)	(19,515)	32,116

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	33,948	5,562	39,510
Current assets	107,165	18,547	125,712
Creditors less than 1 year	(14,498)	–	(14,498)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net liabilities	(47,278)	24,109	(23,169)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	38,075	6,544	44,619
Current assets	131,969	25,572	157,541
Creditors less than 1 year	(60,007)	–	(60,007)
Creditors greater than 1 year	(173,893)	–	(173,893)
Net liabilities	(63,856)	32,116	(31,740)

26. Prior year adjustments

During the year, the trustees identified an error in the prior year allocation of funds. An amount of £9,436 transferred from restricted funds was incorrectly treated as income, rather than being transferred directly to reserves. In addition, £19,515 of income was incorrectly allocated between restricted and unrestricted funds.

These errors have been corrected by restating the comparative figures. There was no impact on the Statement of Financial Position. The restatement resulted in a £9,436 reduction in total funds reported in the prior year Statement of Financial Activities. The fund analysis notes have been updated to reflect the corrected allocations.

27. Related parties

There is an interest free loan from a former Trustee. At the year end the balance due was £173,893 (2024: £173,893).