Company registration number: CE002199

Charity registration number: 1157688

Broomley Grange

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements

for the Year Ended 28 February 2026

TYNEREDE ACCOUNTANCY

ACCA

Broomley Grange

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Broomley Grange

Reference and Administrative Details

Charity Registration Number	1157688
Company Registration Number	CE002199
	The charity is incorporated in England.
Registered Office	Broomley Grange Hindley Road Stocksfield Northumberland NE43 7RX
Independent Examiner	Christopher Gillie FCCA Lloyds Bank House Bellingham Hexham Northumberland NE48 2AZ

Broomley Grange

Strategic Report for the Year Ended 28 February 2026

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 28 February 2026, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The board has examined the charity's reserve requirements in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed by the charity should be between 3 to 4 months of expenditure. The reserves are needed to meet the working capital requirements of the charity, and the board is confident that at this level, they would be able to continue in the event of a significant drop in income. We also hold additional funds to cover running costs during winter when bookings are limited and to meet any unplanned maintenance work.
The reserves must be reviewed annually to meet the charity's working needs.

Principal funding sources

Our principal income is derived from the fees we charge for the courses and activities we provide for the young people both on-site at Broomley Grange and off-site around the region. As mentioned earlier in this review, we try to keep our fees as reasonable as possible to ensure that cost is not a barrier, the result of which is that we need to fundraise for any capital expenditure we wish to undertake. This is done by running additional events during the quieter periods and applying to charitable trusts.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year, most charity funds are to be spent in the short term, so there are no funds for longer-term investment.

The strategic report was approved by the trustees of the charity on 07/10/26 and signed on its behalf by:

.....
A K Maclennan
Trustee

Broomley Grange

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 28 February 2026.

Objectives and activities

Objects and aims

Our charity aims and purposes, as set out in our constitution, are:

To act as a resource for the Boys' Brigade and young people by providing advice, assistance, and organising programmes of physical, educational, and other activities as a means of: -

a) Enhancing their recreational and leisure time activities in the interest of social welfare designed to improve their conditions of life.

b) Advancing in life and developing their skills, capabilities, and capacities to enable them to participate in society as independent, mature, and responsible individuals.

c) Advancing their education

Public benefit

All our charitable activities focus on developing and delivering programmes designed to enhance the life skills, capabilities, and capacities of the young people we work with. By successfully facing up to challenges that only outdoor activities can provide and overcoming fears and apprehensions along the way, young people make major strides in confidence that can stay with them throughout their lives. Participation in exciting and enjoyable outdoor activities reinforces a positive attitude to education, contributes towards health and fitness, and encourages the maintenance of a healthy lifestyle.

The Trustees have worked to diversify the range of public groups using the centre to improve community relations and ensure that further cash flow can be supplemented to uphold charitable objectives.

Some notable usages during the period were:
1) Northumberland County Council
2) The Boys Brigade
3) Tyne Valley Dog Sports
4) Active Future
5) Pitch Black Investigations
6) Filmnation / Channel 5/ Graham Norton- (author of "Forever Home")
7) Private functions such as wedding and Birthday Parties
8) Residential educational / activity-based uses of the site

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	A K Maclennan
	S R V Badger
	S L McInerney
	R Noble
	E Hepplewhite
	R Nye (appointed 17 March 2025)
	W R Atkins (appointed 17 March 2025)

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Broomley Grange

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Broomley Grange for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 07/10/26 and signed on its behalf by:

.....

A K Maclennan
Trustee

Broomley Grange

Independent Examiner's Report to the trustees of Broomley Grange ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2026.

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 Broomley Grange 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

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 Broomley Grange 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.

Chris Gillie

Christopher Gillie
FCCA

Lloyds Bank House
Bellingham
Hexham
Northumberland
NE48 2AZ

Date: 07/10/2026

Broomley Grange

Statement of Financial Activities for the Year Ended 28 February 2026 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2026 £
Income and Endowments from:			
Donations and legacies	3	22,400	22,400
Other trading activities		121,704	121,704
Total income		144,104	144,104
Expenditure on:			
Charitable activities		(118,328)	(118,328)
Total expenditure		(118,328)	(118,328)
Net income		25,776	25,776
Net movement in funds		25,776	25,776
Reconciliation of funds			
Total funds brought forward		20,124	20,124
Total funds carried forward	11	45,900	45,900

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	1,111	1,111
Other trading activities		91,453	91,453
Total income		92,564	92,564
Expenditure on:			
Charitable activities		(88,620)	(88,620)
Total expenditure		(88,620)	(88,620)
Net income		3,944	3,944
Net movement in funds		3,944	3,944
Reconciliation of funds			
Total funds brought forward		16,180	16,180
Total funds carried forward	11	20,124	20,124

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 11.

Broomley Grange

(Registration number: CE002199)
Balance Sheet as at 28 February 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	6	8,264	5,749
Current assets			
Debtors	7	22,834	10,410
Cash at bank and in hand	8	43,761	28,709
		66,595	39,119
Creditors: Amounts falling due within one year	9	(26,464)	(12,250)
Net current assets		40,131	26,869
Total assets less current liabilities		48,395	32,618
Creditors: Amounts falling due after more than one year	10	(2,495)	(12,494)
Net assets		45,900	20,124
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		45,900	20,124
Total funds	11	45,900	20,124

For the financial year ending 28 February 2026 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 07/10/26 and signed on their behalf by:

.....
A K Maclennan
Trustee

1 Charity status

The charity is limited by share capital, incorporated in England.

The address of its registered office is:
Broomley Grange
Hindley Road
Stocksfield
Northumberland
NE43 7RX

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Broomley Grange meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & Equipment	10% Straight line basis
Fixtures & Fittings	15% Reducing balance basis
Office Equipment	25% Straight line basis

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,990	1,990
Grants, including capital grants;		
Government grants	20,410	20,410
Total for 2026	22,400	22,400
Total for 2025	1,111	1,111

4 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2026 No	2025 No
Trustees	5	5

No employee received emoluments of more than £60,000 during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 March 2025	92,728	92,728
Additions	4,583	4,583
At 28 February 2026	97,311	97,311
Depreciation		
At 1 March 2025	87,452	87,452
Charge for the year	1,595	1,595
At 28 February 2026	89,047	89,047
Net book value		
At 28 February 2026	8,264	8,264
At 28 February 2025	5,276	5,276

7 Debtors

	2026	2025
	£	£
Trade debtors	22,833	-
Prepayments	-	8,909
Other debtors	1	1,501
	22,834	10,410

8 Cash and cash equivalents

	2026	2025
	£	£
Cash at bank	43,761	28,709

9 Creditors: amounts falling due within one year

	2026	2025
	£	£
Bank loans	10,000	10,000
Trade creditors	1,548	1,580
VAT grant repayable	7,371	(1,330)
Other creditors	1	-
Accruals	7,544	2,000
	26,464	12,250

10 Creditors: amounts falling due after one year

	2026	2025
	£	£
Bank loans	2,495	12,494

11 Funds

	Balance at 1 March 2025 £	Incoming resources £	Resources expended £	Balance at 28 February 2026 £
Unrestricted funds				
General	2,854	144,104	(117,493)	29,465
Designated	17,270	-	(835)	16,435
Total funds	20,124	144,104	(118,328)	45,900

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Balance at 28 February 2025 £
Unrestricted funds				
General	(1,090)	92,564	(79,704)	11,770
Designated	17,270	-	(8,916)	8,354
Total funds	16,180	92,564	(88,620)	20,124

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 28 February 2026 £
Tangible fixed assets	8,264	8,264
Current assets	66,595	66,595
Current liabilities	(26,464)	(26,464)
Creditors over 1 year	(2,495)	(2,495)
Total net assets	45,900	45,900

	Unrestricted funds General £	Total funds at 28 February 2025 £
Tangible fixed assets	5,749	5,749
Current assets	39,119	39,119
Current liabilities	(12,250)	(12,250)
Creditors over 1 year	(12,494)	(12,494)
Total net assets	20,124	20,124

Broomley Grange

Detailed Statement of Financial Activities for the Year Ended 28 February 2026

	Total 2026 £	Total 2025 £
Income and Endowments from:		
Donations and legacies (analysed below)	22,400	1,111
Other trading activities (analysed below)	121,704	91,453
Total income	144,104	92,564
Expenditure on:		
Charitable activities (analysed below)	(118,328)	(88,620)
Total expenditure	(118,328)	(88,620)
Net income	25,776	3,944
Net movement in funds	25,776	3,944
Reconciliation of funds		
Total funds brought forward	20,124	16,180
Total funds carried forward	45,900	20,124

Broomley Grange

Detailed Statement of Financial Activities for the Year Ended 28 February 2026

	Total 2026 £	Total 2025 £
Donations and legacies		
Appeals and donations	1,990	1,111
Grants Received	20,410	-
	22,400	1,111
Other trading activities		
Accommodation Income	32,911	60,564
Catering Income	75	-
Camping	992	1,506
Activities Income	5,647	783
Site Hire	70,000	-
Other income	12,079	28,600
	121,704	91,453
Charitable activities		
Activities Costs	(2,173)	(1,245)
Catering Expenses	(14,431)	(7,515)
Subcontract cost	(14,539)	(8,845)
Rates	(10,249)	(2,868)
Water rates	(5,638)	(1,122)
Biomass Costs	(13,050)	(13,297)
Electricity & Gas	(6,521)	(8,560)
Insurance	(11,476)	(7,029)
Repairs and renewals	(18,060)	(7,212)
Grounds & Garden	(5,277)	(4,599)
Telephone and fax	(227)	(1,231)
Office expenses	(2,449)	(1,974)
Sundry expenses	(255)	(100)
Cleaning	(7,755)	(5,808)
Plant & machinery running costs	(133)	(1,114)
Travel and subsistence	(613)	(3,154)
Advertising	(343)	(16)
Accountancy fees	(2,650)	(2,700)
Health & Safety Costs	-	(35)
Legal and professional fees	(535)	-
Bank charges	89	(100)
Loan interest	(448)	(698)
Other interest payable	-	(71)
Depreciation of plant and machinery	(835)	(8,916)
Depreciation of fixtures and fittings	(642)	(293)

Broomley Grange

Detailed Statement of Financial Activities for the Year Ended 28 February 2026

	Total 2026 £	Total 2025 £
Depreciation of office equipment	(118)	(118)
	(118,328)	(88,620)