

# CASTLE BROMWICH HALL AND GARDENS TRUST

England & Wales · Charity number 516855

## Details

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**Other names** CASTLE BROMWICH HALL GARDENS TRUST

**Status** Registered

**Legal form** Charitable company

**Company number** [01944650](#)

**Registered** 1985-10-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Castle Bromwich Hall Gardens  
Chester Road  
Birmingham  
B369BT

**Phone** 0121 749 4100

**Email** [cbhallgardens@gmail.com](mailto:cbhallgardens@gmail.com)

**Website** <http://castlebromwichhallgardens.org.uk/>

## Activities

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**Objects:** (A) TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE PERMANENT PRESERVATION AND RESTORATION OF THAT PART OF THE GARDENS ADJOINING CASTLE BROMWICH HALL IN THE COUNTY OF WEST MIDLANDS WHICH WERE CONVEYED TO THE TRUST BY A CONVEYANCE DATED 31 DECEMBER 1986 BETWEEN THE RIGHT HONOURABLE RICHARD THOMAS ORLANDO (SEVENTH) EARL OF BRADFORD THE RIGHT HONOURABLE JOANNE ELIZABETH COUNTESS OF BRADFORD AND DAVID JAMES CHALLENGER WESTON.(B) TO ACQUIRE OTHER LAND ADJOINING THE GARDENS REFERRED TO IN PARAGRAPH (A) ABOVE WHICH AT ONE TIME FORMED PART OF THE CASTLE BROMWICH HALL ESTATE IN THE COUNTY OF WEST MIDLANDS INCLUDING CASTLE BROMWICH HALL, ITS GARDENS AND THE PARKLAND ADJOINING, ALL SUCH LAND BEING SHOWN FOR THE PURPOSE OF IDENTIFICATION EDGED RED ON THE ATTACHED PLAN.(C) TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE PERMANENT PRESERVATION, RESTORATION OR IMPROVEMENT OF ALL LAND ACQUIRED BY THE TRUST UNDER PARAGRAPH (B) ABOVE

**Activities:** Preservation of a Historic Garden

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** CASTLE BROMWICH, WEST MIDLANDS
- Solihull

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£297,525	£319,049	-	-
2023-12-31	£280,430	£343,080	-	-
2022-12-31	£254,393	£336,702	-	-
2021-12-31	£364,846	£363,747	-	-
2020-12-31	£313,302	£230,111	-	-

## Trustees

Name	Role	Appointed
Angela Ruth Wolferstan		2025-10-04
Bethan Collerton		2024-08-07
George Edward Richards		
Michael Harry Ruff		2026-05-12
Sebastian Walter Lovell-Huckle		2024-08-07

**CASTLE BROMWICH HALL AND GARDENS TRUST**

England & Wales - Charity number 516855

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
Castle Bromwich Hall and Gardens Trust**

Castle Bromwich Hall and Gardens Trust  
Chester Road  
Castle Bromwich  
Birmingham  
B36 9BT

**Castle Bromwich Hall and Gardens Trust****Contents**

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**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2024**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their report together with the financial statements of the charitable company for the year ended 31 December 2024 which are also prepared to meet the requirements of a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (updated 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The objectives of the Trust are to promote the permanent preservation and restoration of the Gardens (including any structures and buildings contained therein), which adjoin Castle Bromwich Hall, for the benefit and education of the public generally.

The Trust continues to restore and maintain the Gardens and keep them open to the public. Fundraising events take place throughout the year.

The Trust depends upon the contribution of a large number of volunteers who work across the whole range of its activities.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)', when reviewing the Charity's aims and objectives and in planning future activities.

**ACHIEVEMENTS AND PERFORMANCE**

The twelve months of 2024 have been one of 'all sorts', with significant moments of turbulence across all aspects of the Trust's work.

Since the pandemic, the Trust's small team of staff and volunteers have worked tirelessly to provide a truly welcoming space for visitors and users. Their cumulative work seemed to have paid off in 2024 with an unprecedented 53% rise in visitor numbers; topping more than 21,000 visitors for the first time and more than doubling pre-pandemic figures.

Over half of those visitors (62%) participated in our events and activities, while nearly 9% came purely for coffee, cake or a chat in our open air courtyard cafe.

We continue to be indebted to the (mere) fifty or so people who work so hard, enthusiastically and skillfully all year round to make the Historic Gardens and Parkland such a precious place for all to share.

While this positive hike in numbers is still not echoed by an equal hike in income, it nevertheless leads us to believe that, as a developing heritage visitor attraction, the message is now 'out there' and the balance of activities, opportunities and events is working, at least for now.

We were not alone however in also counting more weather related event cancellations; over ten across the year. Increasingly unpredictable weather events and shifting climate conditions continue to challenge both Gardeners and Visitor facing teams.

## Castle Bromwich Hall and Gardens Trust

### Report of the Trustees for the Year Ended 31 December 2024

Persistent waterlogging, wind damage and the unstoppable increase of voracious pests (eg Box Moth, *Cydalima perspectalis*) cannot be ignored. The Gardening team, alongside specialist Trustees, are developing short and long term policies to manage changes in cultivation and horticultural management. Implementing these across the next five years will be challenging physically, financially and for our historic continuity. A future where our early 18th century garden may have no box hedging at all, has to be contemplated.

Our continued, and newer, relationships with other horticultural and heritage organisations gives us a shared strength to face the future. We have active connections and shared projects with Garden Organic, the East Birmingham team of the National Trust, SPAB (Society for the Protection of Ancient Buildings) and continue to be happily allied to the RHS (Royal Horticultural Society) and NGS (National Gardens Scheme).

New this year has been gaining a Bronze Award for Green Tourism and being part of a new marketing partnership, The Gardens of Birmingham. Both initiatives supported by West Midlands Growth Company. In 2025 we will also be submitting the Historic Parkland to be judged for a national Green Flag Award. Whether this is accepted or not, just being in a reasonable position to apply reflects the massive improvements we have already made to the 30 acre Nature Reserve. We continue to work positively in partnership with the land's owners, Birmingham City Council, to conserve the valuable and historic habitats for nature as well as opening up the area for people's enjoyment.

Further funding - as well as a great deal of staff and volunteer time - has also resulted in much revived and refreshed interpretation on site, more nature and family friendly activities and the launch of a new (free) digital tour guide through the Bloomberg Connects global arts and culture app.

A timely review of governance, begun in 2023, saw an overwhelming membership vote in favour of the update at an EGM in June, with its confirmation at the AGM in September 2024. The Trust's legal constitution has now been updated with the Charity Commission and Companies House.

Going forward, the Trustee Board will consist of people chosen and voted in because of the skills and experiences they have which are relevant to the Trust's work and development. A new Stakeholder Group, which has already met, also serves as a consultative group with local and regional interests in the Gardens..

Such reviews, which are part and parcel of good practice in the charity sector, are advised to be undertaken at regular intervals, this was the first for more than fourteen years.. We note here, with regret that so much productive time was lost, caused by a few who chose an antagonistic and combative approach to the process.

The current Trustees wish to thank the many others; trustees, members and interested parties who worked positively and constructively in the interest of the Trust as part of the review. into 2025 and beyond Trustees will continue to develop the Board to ensure good governance for the long term benefit of the Trust.

#### FINANCIAL REVIEW

The Trust can now be confident that income raised through its own revenue streams and trading activities can cover a steady 60% of its annual costs and, with further investment, should grow steadily over the coming years.

In line with strategies to further diversify and grow the income streams the Trust began, with the help of funding from the Reach Fund, exploring the possibility of securing 'social investment'. The exploratory work to look at other forms of steady financing will continue into 2025. We are seeking a new trustee who has experience in the financial and social finance sector to support our investigations and growth here.

## Castle Bromwich Hall and Gardens Trust

### Report of the Trustees for the Year Ended 31 December 2024

#### FINANCIAL REVIEW CONTINUED

The, unusual, lack of any regular core funding and reserves for development work continues to leave a precarious and worrying gap in income for the Trust..

The 'heritage premium' of the Gardens i.e. the ongoing costs of preserving 350 year old protected buildings and landscape, is unlikely ever to be covered through revenue generation alone.

Fundraising for grants and donations will remain a permanent requirement for the Trust. An annual gap of around £130,000 is tough to fill on a regular basis. Existing foundations and grantmaking trusts themselves are struggling to meet the increased need in the voluntary and social sector. We will continue to work alongside experienced fundraisers in order to manage this shortfall.

Taking into account grant funding across financial years and unrealised gains and losses on investments the charity ends the year with restricted reserves of £177,615 and unrestricted reserves of £167,624, which provides the Trust with the ability to continue its charitable activities into the following year.

Although exceedingly tight control over expenses remains, a budget for the current year was set which includes investment into operational site improvements and support for further revenue generation.

#### Funds And Reserves Policy

Funds of the Trust at the end of the financial year are as follows:

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
General Funds	145,551	142,184
Designated fixed asset fund	22,073	30,110
Restricted funds - Projects	37,956	48,497
Restricted funds - Workshop & Gardeners Mess	139,658	144,645
	<u>345,238</u>	<u>365,435</u>

The Workshop & Gardeners Mess Fund represents historic amounts that were used to create some of the existing buildings of the Trust, are represented by fixed assets and will be used to fund future depreciation of the assets concerned.

#### Investment Policy

The Trustees' policy for the investment of funds is to obtain a balance between capital growth and income with medium risk. A proportion of the funds are held on interest bearing deposits which enable the funds to be readily available.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2024****Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Future Plans**

Work into 2025 will concentrate on maintaining the number of visitors and users experienced in 2024 by offering similar activities, events and experiences.

We will increasingly work with partners who share the Trust's goals and values, to deliver these. Modest rises in entry fees and prices will be made in line with national figures, taking into account our local audiences' ability to pay.

With external help, we will seek grant funding to support both larger, longer term projects and support to keep prices and access to the Gardens achievable for those with less disposable income.

**Buildings**

In early 2025 we received a generous gift from The Bradford Estates Castle, Bromwich Parish Charity enabling us to take the first tentative steps towards planning - and fundraising- for new buildings and indoor resource spaces.

Our members and visitors tell us that the lack of indoor spaces severely limits attendance at events and by schools and groups. The cafe operations could also extend its season with additional indoor spaces.

Over summer in 2025 community architects, APEC, will work with all our users and stakeholders to identify needs and wishes and provide first concept drawings. From that stage begins a much longer period of fundraising and development.

The Trust's precarious and meagre financial position has not permitted such investments in the longer term future, so we are very appreciative of the support and confidence given by Bradford Estates charitable donation.

While the ease and level of engagement varies, we remain committed to maintaining positive connections with our neighbours at both the Hall /Hotel and at the Church to ensure the integrity of the historic experience for everyone.

**Trustee and staff succession**

Alongside planning a modest celebration of the Trust's 40th anniversary, the new Board of Trustees will set about the task of further developing the Board and expanding the skills needed for the plans ahead.

The Trust is actively seeking people to help guide the two new trading subsidiaries, the building and other environmental improvements and staff succession planning in 2025 and beyond..

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2024****STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing Document and Organisational Structure**

Castle Bromwich Hall and Gardens Trust, a charitable trust set up in 1985, is a Company limited by guarantee and not having a share capital.

The Trust is governed by its Memorandum and Articles of Association, which were updated and revised, in the current year 2024.

The Trust is governed by a Board of Trustees (minimum of 3 and a maximum of 15) who are selected for their skills and experiences which are deemed beneficial to the survival and development of the Trust and its charitable objects. Trustees have power to co-opt for such a period they think fit any member, who in their opinion is able to contribute to the objects of the Trust. In line with good practice, Trustees are generally invited to stand for a limited period of time and retire by rotation.

Members of the Trust may attend and vote on resolutions and membership of the Board at general and annual general meetings. Membership of the Trust consists of Foundation members and ordinary members.

At present, as well as the necessary formal paperwork there is an informal process of induction for new Trustees carried out by the General Manager with a small sub group of Trustees. From time-to-time Trustees participate in further training and information sessions regarding governance issues.

The administration and regular operations of the Trust is carried out by the staff team with the support of the Trustees, who generally meet quarterly and participate in task and finish groups.

In 2024 an informal Stakeholder group, meeting quarterly, was set up to maintain active communication and conversation with individuals who have a local, regional and national interest in the Trust.

**Key Management Remuneration**

The board of directors, who are the charity's trustees comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the charity on a day to day basis. No directors were remunerated for services provided to the charity for this reporting period.

**Risk Management**

Trustees on an ongoing basis examine the major business and operational risks which the trust faces, these are regularly reviewed during trustee meetings and procedures are established and followed to minimise and mitigate against the major risks identified.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2024****REFERENCE AND ADMINISTRATIVE DETAILS**

Company Number:	01944650 (England & Wales)	
Registered Charity Number:	516855	
Registered Office:	Castle Bromwich Hall and Gardens Trust Chester Road Castle Bromwich Birmingham B36 9BT	
Accountants:	SAB Accountancy Services Ltd 102 Hamstead Road Birmingham, B43 5BN	
Independent Examiners:	Pearl Accountancy Services Ltd 61 Bridge Street, Kington, HR5 3DJ	
Bankers:	Lloyds Bank Plc 248 Stratford Road, Shirley, B90 3AE	
Investment Managers:	M&G Investments 10 Fenchurch Avenue London EC3M 5AG	CCLA Fund Managers Senator House 85 Queen Victoria Street London, EC4V 4ET

**Trustees**

The current Trustees, who are also directors for the purposes of the Companies Act, are as follows:

Richard, Earl of Bradford (Resigned 14th September 2024)	
Pauline Sylvia Allen (Resigned 14th September 2024)	Nominated by Castle Bromwich Parish Council
Diane Donaldson (Resigned 14th September 2024)	Nominated by Birmingham City Council
Helen Johnson	
George Edward Richards	
Martin McCarthy (Resigned 14th September 2024)	Nominated by Solihull MBC
Alan Feeney (Resigned 14th September 2024)	Nominated by Solihull MBC
Marjorie Bridle (Resigned 14th September 2024)	Nominated by Birmingham City Council
Ian Wykes (Resigned 14th December 2023)	
Bethan Collerton (Appointed 7th August 2024)	
Sebastian Walter Lovell-Huckle (Appointed 7th August 2024)	

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2024****STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Castle Bromwich Hall and Gardens Trust for the purposes of company law) are responsible for preparing the report of the trustees and the financial statement in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP;
- make reasonable and prudent judgements and estimates;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Signed on behalf of the Board of Trustees



Ted Richards, Trustee  
31st May 2025

**Castle Bromwich Hall and Gardens Trust****Independent Examiner's Report  
for the Year Ended 31 December 2024****INDEPENDENT EXAMINER'S REPORT**

To the members of Castle Bromwich Hall and Gardens Trust

We report to the trustees on our examination of the accounts of the above charitable company for the year ended 31 December 2024, which are set out on pages 3 to 11.

**Responsibilities and Basis of Report**

As the charity's trustees (and also its directors for the purpose 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 ourselves that the financial statements of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out our examination, we have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

In completing our examination, we can confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that:

The accounting records were not kept in accordance with section 130 of the Charities Act; or

The accounts did not accord with the accounting records; or

The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We have no concerns and have not identified any matters during the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Samantha Jackson  
Independent Examiner  
Pearl Accountancy Services Limited

Date: 31st May 2025

**Castle Bromwich Hall and Gardens Trust**

**Statement of Financial Activities  
for the Year Ended 31 December 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
<b>INCOME FROM</b>					
Donations, Grantmaking Trusts and Legacies	2	28,771	102,138	<b>130,909</b>	149,457
Charitable activities	3	43,911	-	<b>43,911</b>	35,057
Other trading activities	4	118,343	-	<b>118,343</b>	91,527
Investment income	5	4,362	-	<b>4,362</b>	4,389
<b>Total income</b>		<b>195,387</b>	<b>102,138</b>	<b>297,525</b>	<b>280,430</b>
<b>Expenditure on:</b>					
Raising funds	6	42,661	9,110	<b>51,771</b>	56,110
Charitable activities	7	158,723	108,555	<b>267,278</b>	286,970
		<b>201,383</b>	<b>117,665</b>	<b>319,049</b>	<b>343,080</b>
<b>Net Income/(Expenditure) and Net movement in funds for year before investments gains/(Losses)</b>		<b>(5,997)</b>	<b>(15,528)</b>	<b>(21,524)</b>	<b>(62,650)</b>
Net gains/(losses) on investments		1,327	-	-	(1,225)
		<b>(4,669)</b>	<b>(15,528)</b>	<b>(21,524)</b>	<b>(63,875)</b>
Total funds brought forward		172,294	193,142	<b>365,435</b>	429,310
Transfer between funds		-	-	-	-
<b>Total funds carried forward</b>		<b>167,624</b>	<b>177,614</b>	<b>345,238</b>	<b>365,435</b>

**CONTINUING OPERATIONS**

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

## Castle Bromwich Hall and Gardens Trust

**Balance Sheet**  
**At 31 December 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	10	22,074	139,656	<b>161,731</b>	174,755
Investments at market value	11	52,242	-	<b>52,242</b>	50,915
		<b>74,315</b>	<b>139,656</b>	<b>213,972</b>	<b>225,670</b>
<b>Current Assets</b>					
Cash at bank and in hand		108,404	37,956	<b>146,360</b>	174,539
Debtors	12	9,732	-	<b>9,732</b>	5,372
		<b>118,136</b>	<b>37,956</b>	<b>156,092</b>	<b>179,910</b>
<b>Creditors</b>					
Amounts falling due within one year	13	(24,826)	-	(24,826)	(40,145)
		<b>(24,826)</b>	<b>-</b>	<b>(24,826)</b>	<b>(40,145)</b>
<b>Net Current Assets</b>		<b>93,310</b>	<b>37,956</b>	<b>131,266</b>	<b>139,765</b>
<b>Total Assets</b>		<b>167,625</b>	<b>177,612</b>	<b>345,238</b>	<b>365,435</b>
<b>Funds of the Charity</b>					
Unrestricted Fund	15	167,624	-	<b>167,624</b>	172,294
Restricted Fund		-	177,614	<b>177,614</b>	193,142
<b>Total Charity Fund</b>		<b>167,624</b>	<b>177,614</b>	<b>345,238</b>	<b>365,435</b>

**Castle Bromwich Hall and Gardens Trust**

**Balance Sheet  
At 31 December 2024**

**BALANCE SHEET AS AT 31 DECEMBER 2024 CONTINUED**

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors / Trustees responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. In accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 12

- The directors / trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees on 31st May 2025 and signed on their behalf by:



Ted Richards, Trustee

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements****At 31 December 2024****1 Accounting Policies****Basis of preparation****A. Company Status**

The charity is a company limited by guarantee and in the event of it being wound up the liability of each of the members shall be for a sum not exceeding £1.

**B. Basis of Preparation**

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) (updated 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Castle Bromwich Hall and Gardens Trust 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 note(s).

**C. Going Concern Assumption**

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's key funders and stakeholders and upon increasing admission to the gardens and income from events. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the director trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

**D. Charitable Status** Castle Bromwich Hall and Gardens Trust is a registered charity and is exempt from corporation tax and capital gains tax provided its income and gains are applied for charitable purposes.

**E. Income**

All income is recognised in the Statement of Financial Activities when the charitable company is legally entitled, ultimate receipt is probable, and the amount can be quantified with reasonable accuracy.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Income relating to future periods, as a result of donor-imposed conditions specifying the time period, has been treated as deferred income.

**F. Donated Gifts and Services**

Donated gifts and services (in kind) are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the items is probable and that economic benefit can be measured reliably. On receipt, donated goods and services are recognised on the basis of the value of the gift to the charity, namely at the equivalent cost to the donating organisation. A corresponding amount is then recognised in expenditure for the period.

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements****At 31 December 2024****G. Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to the 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. All expenditure is accounted for on an accruals basis and has been classified under the following activity headings:

- Raising funds comprise the direct cost associated with generating other trading income and raising funds from Trusts and other funding bodies.
- Charitable expenditure comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**H. Tangible Fixed Assets**

Depreciation of fixed assets is calculated to write off the cost of each asset, less any residual value over its estimated useful economic life. The depreciation charge recognised each year relates to the class of the asset, the rates and classes are as follows:

Permanent buildings - *50 years straight line*

Composting toilet - *5 years straight line*

Fixtures & fittings - *5 years straight line*

Tractor Mower- *5 years straight line*

Courtyard building - *5 years straight line*

Gardeners store - *10 years straight line*

Fixed assets are capitalised where their value exceeds £500 unless otherwise determined by the Trustees

**I. Investments**

Investments held as fixed assets are valued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Realised gains or losses on sale of investments are calculated as the difference between the amount at which the investment was valued at the beginning of the year, or cost if purchased during the year, and sale proceeds.

Gains or losses on investments which have not been realised through sales have been taken to the statements of financial activities as unrealised gains or losses on investment assets.

**J. Cash and Cash Equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

**K. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
At 31 December 2024**

**L. Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**M. Fund Accounting**

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objects of the charity. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

**N. Pensions**

The Charity contributes to employee's individual personal pension plans. The total contributions to the scheme in 2024 were £5,661 (2023 £5,239) and are charged to the statement of financial activities as incurred.

**O. Taxation**

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Financial 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 applied exclusively to Charitable Purposes.

**2 Income From Donations And Legacies**

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Donations	7,132	-	7,132	2,416
Gift Aid	3,973	-	3,973	12
Legacies	-	-	-	14,709
Grants	17,665	102,138	119,803	132,320
	<b>28,771</b>	<b>102,138</b>	<b>130,909</b>	<b>149,456</b>
			<b>2024</b>	<b>2023</b>
			£	£
<b>Unrestricted:</b>				
Lord Bradford CBP Charity			15,000	-
Cadbury Trust			1,000	-
Other			1,665	30,000
Total unrestricted			<b>17,665</b>	<b>30,000</b>

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements  
for the Year Ended 31 December 2024****2 Income From Donations And Legacies**

	<b>2024</b>	2023
	£	£
<b>Restricted:</b>		
29th May 1961 Trust	5,000	5,000
Arconic - 5	38,702	-
Arconic Foundation - Bounty On Your Doorstep	-	38,816
Aurelius Trust	-	4,000
Bernard Piggott Trust	3,500	-
Birmingham Airport Community Trust	-	4,500
Book Restoration - Out of the cupboard	-	968
Dame Mary Bridgeman	1,032	1,224
Feeney Charitable Trust	5,000	-
From The Ground Up WMCA CEF	21,292	-
Grimmett Trust	-	1,200
Harry Payne Fund	1,500	-
Our Green and Common Ground	1,200	-
Reach Fund	15,025	-
Rowlands Trust	-	3,000
Saintbury	-	2,000
Severn Trent Community Award	-	2,000
Small Cap Works - ICF (WMCA)	9,887	-
The Arts Society	-	2,840
The Finnis Scott Foundation	-	4,000
Think Active	-	4,835
Vinci Foundation	-	5,000
WMCA Greener	-	22,937
<b>Total restricted</b>	<b>102,138</b>	<b>102,320</b>

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2024**

**3 Income From Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Entry Fees	33,275	-	33,275	25,461
Memberships	10,636	-	10,636	9,594
	<b>43,911</b>	<b>-</b>	<b>43,911</b>	<b>35,056</b>

**4 Other Trading Activities**

	2024 Total £	2023 Total £
Sale of goods	54,364	41,931
Hire of facilities	25,956	22,731
Events	38,023	26,866
	<b>118,343</b>	<b>91,527</b>

**5 Investment Income**

	2024 Total £	2023 Total £
Dividends	2,874	3,045
Bank Interest	1,488	1,344
	<b>4,362</b>	<b>4,389</b>

**6 Total Expenditure On Raising Funds**

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total £
<b>Raising Funds:</b>				
Cost of events	11,733	8,493	20,226	23,765
Cost of goods sold	24,003	617	24,620	21,558
Hire costs	6,925	-	6,925	10,788
	<b>42,661</b>	<b>9,110</b>	<b>51,771</b>	<b>56,110</b>

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2024**

**7 Total Expenditure on Charitable Activities**

	Unrestricted Funds	Restricted Funds	2024 Total £	2023 Total £
<b>Charitable Activities:</b>				
Staff costs	82,475	77,296	159,770	155,003
Site Maintenance, Development & Cleaning	5,575	17,028	22,603	37,262
Consultancy & Freelance Staff	5,096	4,081	9,177	9,258
Equipment	6,892	2,907	9,800	12,442
Insurance	9,646	-	9,646	8,092
Light, Heat & Water	8,742	280	9,022	5,533
Security	4,327	150	4,477	2,627
Publicity	3,492	389	3,881	8,267
Office Supplies & Sundries	12,904	163	13,067	11,527
Depreciation	8,037	4,987	13,024	14,091
Accountancy & Examination Fees	10,345	1,275	11,620	9,772
Irrecoverable VAT	1,191	-	1,191	13,095
	<b>158,723</b>	<b>108,555</b>	<b>267,278</b>	<b>286,970</b>

**8 Staff Costs**

	2024 £	2023 £
Salaries	133,463	131,188
Social Security Costs	20,646	18,576
Pensions	5,661	5,239
	<u>159,770</u>	<u>155,003</u>

During the year the Trust employed the full-time equivalent of 1.6 gardeners (2023– 1.6), a 0.8 fte general manager (2023 - 0.8), 1.05 employees in the office (2023 – 1.2), 1 fte family and outdoor activity manager (2023 – 0.8) and front of house hired 1.8 casual workers on variable hours throughout the year (2023 - 4).

No employee earned more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the General Manager, Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for the year was £35,934 (2023: £36,123), including pension and employers' national insurance contributions

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2024**

**9 Trustees Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor the year ended 31 December 2023.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor the year ended 31 December 2023 with the exception of out of pocket expenses relating to activities undertaken by the charity.

**10 Tangible Fixed Assets**

	Permanent Buildings	Courtyard Building	Gardeners Store	Fixtures & Fittings	Composting Toilet	Solar Panel Installation	Total
<b>Cost</b>							
At 1 Jan 2024	249,374	20,482	23,562	6,656	5,000	4,800	309,874
Disposals	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
At 31 Dec 2023	249,374	20,482	23,562	6,656	5,000	4,800	309,874
<b>Depreciation</b>							
At 1 Jan 2023	104,730	12,289	7,069	6,392	4,000	640	135,120
Disposals	-	-	-	-	-	-	-
Charge for year	4,987	4,096	2,356	264	1,000	320	13,024
At 31 Dec 2024	109,718	16,386	9,425	6,656	5,000	960	148,144
<b>NBV at 31 Dec 2023</b>	<b>144,644</b>	<b>8,193</b>	<b>16,494</b>	<b>265</b>	<b>-</b>	<b>4,160</b>	<b>173,755</b>
<b>NBV at 31 Dec 2024</b>	<b>139,656</b>	<b>4,096</b>	<b>14,137</b>	<b>-</b>	<b>-</b>	<b>3,840</b>	<b>161,731</b>

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements  
for the Year Ended 31 December 2024****Freehold Land**

The land relating to the gardens passed into the ownership of the Trust by Deed of Gift from the Earl of Bradford dated 31 December 1986. As the land is to be retained indefinitely for the use of the Trust and cannot be sold, it is considered to be an inalienable asset and is excluded from the balance sheet. There is no reliable information about cost available and the costs involved in obtaining a valuation would not produce additional benefits to the user of the accounts.

**11 Fixed Asset Investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Market Value at beginning of year	50,915	52,140
Unrealised Investment gain/(loss)	1,327	(1,225)
Market Value at end of year	<u>52,242</u>	<u>50,915</u>
Historical cost at end of year	<u>50,000</u>	<u>50,000</u>

**12 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gift Aid Recoverable	-	-
Accrued income	1,714	451
Prepaid expenditure	7,529	4,922
Other Debtors	489	-
	<u>9,732</u>	<u>5,373</u>

**13 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Creditors	3,388	2,764
Accruals	4,714	5,333
Deferred income	-	4,200
Taxes & NI Liabilities	16,723	27,848
	<u>24,826</u>	<u>40,145</u>

Deferred income comprises:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at beginning of year	4,200	4,600
Released to income in year	(4,200)	(4,600)
Deferred in year	-	4,200
Balance at end of year	<u>-</u>	<u>4,200</u>

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2024

## 14 Commitments

	2024	2023
	£	£
Expiring:		
Between one to two years	1,921	421
	<u>1,921</u>	<u>421</u>

## 15 Movement in funds

	Balance at start of year	Income	Expendit ure	Investme nt gains/los ses	Transfers	Balance at end of year
	£	£	£	£	£	£
<b>2024</b>						
<b>Restricted Funds:</b>						
29th May 1961 Trust	-	5,000	(5,000)	-	-	-
Arconic - 5	-	38,702	(17,609)	-	-	21,093
Arconic 4	32,016	-	(32,016)	-	-	-
Bernard Piggot Trust	-	3,500	(3,500)	-	-	-
Dame Mary Bridgeman	-	1,032	(1,032)	-	-	-
Feeney Charitable Trust	-	5,000	(5,000)	-	-	-
From The Ground Up WMCA CEF	-	21,292	(18,252)	-	-	3,040
Harry Payne Fund	-	1,500	(1,500)	-	-	-
Our Green and Common Ground	-	1,200	(1,000)	-	-	200
Reach Fund	-	15,025	(10,609)	-	-	4,416
Small Cap Works - ICF (WMCA)	-	9,887	(4,680)	-	-	5,207
The Finnis Scott Foundation	4,000	-	-	-	-	4,000
Workshop & gardeners Mess	144,645	-	(4,987)	-	-	139,658
Vinci Foundation	689	-	(689)	-	-	-
WMCA Greener	11,792	-	(11,792)	-	-	-
	<u>193,142</u>	<u>102,138</u>	<u>(117,665)</u>	<u>-</u>	<u>-</u>	<u>177,614</u>
<b>Unrestricted funds</b>						
General fund	142,184	196,714	(193,346)	-	-	145,551
Designated Fund	30,110	-	(8,037)	-	-	22,073
<b>Total unrestricted funds</b>	<u>172,294</u>	<u>196,714</u>	<u>(201,383)</u>	<u>-</u>	<u>-</u>	<u>167,624</u>
<b>Total Funds</b>	<u><u>365,435</u></u>	<u><u>298,851</u></u>	<u><u>(319,049)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>345,238</u></u>

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements  
for the Year Ended 31 December 2024**

The designated fund represents funds utilised for the purpose of capital expenditure, depreciation is charged against the designated fund for each asset purchased.

Transfers relate to restricted funding used for the purchase of fixed assets.

**29th May 1961 Trust**

Provided funds to support our charities core costs.

**Preserving and sharing nature's capital: Arconic Foundation**

A range of support for outdoor and community work including new play area

**Sustaining nature and communities through active partnerships: Arconic Foundation**

Outreach and local community engagement through outdoor and wildlife activities.

**Bernard Piggott Trust**

Support for our public programmes, especially the family outdoor activities

**The Dame Mary Bridgeman Trust**

Pond safety Fencing and Bench repair. Heating for new outdoor café and event spaces

**Feeney Charitable Trust**

Valuable support to ensure our public music programme was able to continue.

**From The Ground Up WMCA Community Environment Fund**

Support towards the salaries of environmental and gardening staff engaging and influencing the public and visitors in the green sustainable journeys.

**Harry Payne Fund**

Towards core costs

**Our Green and Common Ground Land**

A Culture Solihull arts project with artist Soobie Whitfield engaging the public in nature connectedness through creative activities.

**Reach Fund**

Supported the Trust to review its governance. develop longer term business plans in order to prepare for potential social investment funding.

**Small Cap Works - West Midlands Combined Authority, Inclusive Communities Fund**

This 'small capital' purchasing fund enabled us to substantially upgrade the café equipment and make a real difference to the quality of interpretation and signage onsite.

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2024**

**The Finnis Scott Foundation**

Funds to support the restoration work on the Melon Ground, Orangery as well as providing training in heritage skills.

**Vinci Foundation**

Funded resources to support community growing projects work in our new greenhouse.

**WMCA Greener**

Funded restoration work on wildlife habitats on the parkland and in the gardens as well as activities working with community groups.

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2024

## Comparative Movement in funds

2023	Balance at start of year £	Income £	Expendit ure £	Investme nt gains/los ses £	Transfers £	Balance at end of year £
<b>Restricted Funds:</b>						
29th May 1961 Trust	-	5,000	(5,000)	-	-	-
AIM/Brighter Day	953	968	(1,921)	-	-	-
Arconic - Bounty on Your Doorstep	15,768	-	(15,768)	-	-	-
Arconic 4	-	38,816	(6,800)	-	-	32,016
Aurelius Trust	-	4,000	(4,000)	-	-	-
B'ham Airport	-	4,500	(4,500)	-	-	-
Dame Mary Bridgeman	-	1,224	(1,224)	-	-	-
Grimmett Trust	-	1,200	(1,200)	-	-	-
Rowlands Trust	-	3,000	(3,000)	-	-	-
Saintbury	-	2,000	(2,000)	-	-	-
Severn Trent - Going with the flow	8,904	2,000	(10,904)	-	-	-
The Arts Society 2023	-	2,840	(2,840)	-	-	-
The Finnis Scott Foundation	-	4,000	-	-	-	4,000
Think Active	-	4,835	(4,835)	-	-	-
Workshop & gardeners Mess	149,632	-	(4,987)	-	-	144,645
Vinci Foundation	-	5,000	(4,311)	-	-	689
WMCA Greener	-	22,937	(11,145)	-	-	11,792
	<u>175,257</u>	<u>102,320</u>	<u>(84,435)</u>	-	-	<u>193,142</u>
<b>Unrestricted funds</b>						
General fund	214,839	178,109	(250,764)	-	-	142,184
Designated Fund	39,214	-	(9,104)	-	-	30,110
<b>Total unrestricted funds</b>	<u>254,053</u>	<u>178,109</u>	<u>(259,868)</u>	-	-	<u>172,294</u>
<b>Total Funds</b>	<u><u>429,310</u></u>	<u><u>280,428</u></u>	<u><u>(344,303)</u></u>	-	-	<u><u>365,435</u></u>

**16 Controlling Interest**

The Charitable company is controlled by its trustees.

**17 Related Party Transactions**

There were no related party transactions during the year or in the previous financial year.

## Castle Bromwich Hall and Gardens Trust

Comparative statement of Financial Activities  
For year ended 31 December 2023

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
<b>INCOME FROM</b>				
Donations, Grantmaking Trusts and Legacies	47,138	102,320	<b>149,457</b>	129,619
Charitable activities	35,057	-	<b>35,057</b>	36,181
Other trading activities	91,527	-	<b>91,527</b>	85,269
Investment income	4,389	-	<b>4,389</b>	3,324
<b>Total income</b>	<b>178,111</b>	<b>102,320</b>	<b>280,430</b>	<b>254,393</b>
<b>Expenditure on:</b>				
Raising funds	46,931	9,179	<b>56,110</b>	67,093
Charitable activities	202,608	84,362	<b>286,970</b>	269,609
	<b>249,539</b>	<b>93,541</b>	<b>343,080</b>	<b>336,702</b>
<b>Net Income/(Expenditure) and Net movement in funds for year before investments gains/(Losses)</b>	<b>(71,428)</b>	<b>8,779</b>	<b>(62,650)</b>	<b>(82,309)</b>
Net gains/(losses) on investments	(1,225)	-	<b>(1,225)</b>	(3,075)
	<b>(72,654)</b>	<b>8,779</b>	<b>(63,875)</b>	<b>- 85,384</b>
Total funds brought forward	254,053	175,257	<b>429,310</b>	514,694
Transfer between funds	(9,106)	9,106	-	-
<b>Total funds carried forward</b>	<b>172,294</b>	<b>193,142</b>	<b>365,435</b>	<b>429,310</b>

## Castle Bromwich Hall and Gardens Trust

**Comparative Balance Sheet**  
**For year ended 31 December 2023**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total funds</b>	<b>2022 Total funds</b>
	£	£	£	£
<b>Fixed Assets</b>				
Tangible Fixed Assets	30,110	144,645	<b>174,755</b>	188,845
Investments at market value	50,915	-	<b>50,915</b>	52,139
	<b>81,025</b>	<b>144,645</b>	<b>225,670</b>	<b>240,984</b>
<b>Current Assets</b>				
Cash at bank and in hand	126,042	48,497	<b>174,539</b>	189,384
Debtors	5,372	-	<b>5,372</b>	16,229
	<b>131,414</b>	<b>48,497</b>	<b>179,910</b>	<b>205,613</b>
<b>Creditors</b>				
Amounts falling due within one year	(40,145)	-	(40,145)	(17,286)
	<b>(40,145)</b>	<b>-</b>	<b>(40,145)</b>	<b>(17,286)</b>
<b>Net Current Assets</b>	<b>91,268</b>	<b>48,497</b>	<b>139,765</b>	<b>188,327</b>
<b>Total Assets</b>	<b>172,294</b>	<b>193,142</b>	<b>365,435</b>	<b>429,310</b>
<b>Funds of the Charity</b>				
Unrestricted Fund	172,294	-	<b>172,294</b>	254,053
Restricted Fund	-	193,142	<b>193,142</b>	175,257
<b>Total Charity Fund</b>	<b>172,294</b>	<b>193,142</b>	<b>365,435</b>	<b>429,310</b>

**CASTLE BROMWICH HALL AND GARDENS TRUST**

England & Wales - Charity number 516855

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
Castle Bromwich Hall and Gardens Trust**

Castle Bromwich Hall and Gardens Trust  
Chester Road  
Castle Bromwich  
Birmingham  
B36 9BT

**Castle Bromwich Hall and Gardens Trust****Contents**

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**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2023**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their report together with the financial statements of the charitable company for the year ended 31 December 2023 which are also prepared to meet the requirements of a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (updated 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The objects of the Trust are to promote the permanent preservation and restoration of the Gardens (including any structures and buildings contained therein), which adjoin Castle Bromwich Hall, for the benefit and education of the public generally.

The Trust continues to restore and maintain the Gardens and keep them open to the public. Fundraising events take place throughout the year.

The Trust depends upon the contribution of a large number of volunteers who work across the whole range of its activities.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)', when reviewing the Charity's aims and objectives and in planning future activities.

**ACHIEVEMENTS AND PERFORMANCE**

As the dark shadow of the pandemic began to fade in people's minds, 2023 felt a little like a more 'normal' year.

Garden and wildlife activities were back at full pace across the whole year, events and family activities proved as popular as ever, especially with a year-long franchise to use the popular children's book character Percy the Park Keeper across the Gardens.

Although the weather remained a critical and sometimes interrupting factor, visitor and user figures continued to grow (up 7.8% on 2022 and 44% up on pre-pandemic levels).

Nevertheless, the negative effect of nationally rising prices and the financial squeeze on many of our local communities' pockets provided further challenges for the Gardens Trust as it tried to navigate sustainable growth.

In parallel to the national situation, 2023 was the first year in the Trust's history without any core funding support, so building on previous years' marketing and outreach the focus was on increasing earned income, which saw a modest growth of 4%

As ever the tiny team of staff and volunteers juggled their time, ably and enthusiastically, across multiple areas; gardening, conservation, visitor and community engagement and culturally based programming.

Having no proper indoor space is still a major issue, but we are pleased that the character of our events and the welcome given by our people, seems, for the most part, to counterbalance this major restriction. Both footfall and earnings continued to rise across all seasons, including during winter!

## Castle Bromwich Hall and Gardens Trust

### Report of the Trustees for the Year Ended 31 December 2023

The outdoor Courtyard Café is not yet a 'destination' in its own right, but a growing proportion of our visitors (7%) come just for the cake, community and conviviality - a sort of 'social prescribing' through chat.

Our values of prioritising local, homemade, artisan and organic food and goods progressed during the year. Volunteer made cakes, jams, pickles and honey are always popular - and very special! We use, and champion, local bakeries for our other fresh food and stock locally handmade goods in the shop.

The Trust's established vision requires us to 'focus on the environmental message of the Garden throughout all areas of offer'. In 2023 we became full members of Sustainability West Midlands and committed to their Net Zero Business Pledge and will, in 2024, be working towards the Green Tourism Award. As part of that journey, we have now changed all our internal cleaning materials, toilet rolls, cups and cutlery to 'eco', recycled and returnable. Early in 2024 we introduced a publicly accessible 'refill' station in the shop for eco cleaning products – we believe we are still the only source of this facility within 2 miles.

#### **Schools, informal learning and families**

The post pandemic revamp of our formal education programme – to a more nature based 'workshop' style experience for primary children and homeschooling families - has been successful in enticing back schools, especially for those who have no substantial outdoor spaces. School visits tripled in 2023 with a plan to have more than 1000 children visiting annually within two years. With transport costs still an issue, subsidy to keep the per pupil price at a reasonable level is being sought.

With financial support from Think Active and the Together Fund we were able to run free to access After School Activities and Food for some of the spring and summer months. We were aware that children often need to let off steam after school. We ran informal after school outdoor activities for 3 days a week and provided a small warm snack. The programme was generally well received and was popular on 'good weather days', but the unpredictability of attendance meant that volunteer time and food went to waste too often. Without funding to cover the substantial extra costs (including staff and volunteers) we decided not to continue the provision. Over the summer holidays, however we were able to issue free 'family summer passes to the Gardens' to families with children on free school meals thus providing access to our green spaces and everyday activities all summer long (funded through the Solihull Holiday Activities and Food scheme) . 2024 both Easter and Summer passes will be issued.

A franchise to use the popular children's book character Percy the Park Keeper during the year was a popular addition to both the casual family visitor and for the those booking on special workshops (including Christmas 2022) with sellouts across the year, the visit by author and illustrator Nick Butterworth in August being particularly popular. Percy's character; full of love for nature and wildlife and with an emphasis on kindness, was a good fit to the Gardens and the family offer.

Although franchising characters is costly, such is the reputation, and affection, for such characters that we were able to attract a much wider, and newer, set of families and storybook enthusiasts to discover the Gardens and no doubt supported the general increase in visitors for the year.

Pre-booked family workshops in the varied Unplug and Play programme, which includes play, learning and regular forest school sessions now constitutes more than 13% of Gardens users and visitors.

Plans for 2024 include the launch of a new education webpage and increased direct marketing with schools, the installation of a permanent woodland play area (funding permitting). We also continue to develop our relationships with Home Education community and have already delivered double the amount of sessions in early 2024.

## Castle Bromwich Hall and Gardens Trust

### Report of the Trustees for the Year Ended 31 December 2023

#### Parkland progress

2023 saw the start of our West Midlands Combined Authority Greener Grants funded project. During the 12 month project a huge amount of restoration work on the much neglected wetland and 'at risk' acid grassland was completed, supported by substantial (792.5 hours) volunteer and community engagement.

In early spring Reed Warblers were recorded in the wetland (a joint Parkland and WMBRG survey.) This is the first recording of them using the site that we have, so a positive sign that the work being carried out is improving fauna biodiversity. Further Mammal Surveys during the Autumn discovered that the population of Muntjac Deer in the Parkland has grown to about 10/12 individuals. HS2 displacement has also probably been the cause of the increase of other mammals.

In August we hosted the, then, Mayor of West Midlands Andy Street, Solihull Councillors & WMCA environmental team, for a guided walk of the Parkland discussing urban conservation and the Parkland project and in November presented the project at WMCA Annual Environmental Conference.

We are particularly pleased that increasing involvement and positive feedback indicates we are providing a good space for people as well as wildlife. Actively looking after the site; litter picking, regular eco-gym and foraging sessions really contributes to wellbeing as well as better community feeling. While anti social behaviour continues to be an issue on the Parkland, particularly in warmer weather, it appears to be decreasing.

Plans for 2024/25 will be entirely dependent on gaining funding, and working with our partners (Birmingham City Council and Historic England) to carry on the vital conservation work to maintain the protected ecology and public spaces. The focus over the next few years is likely to be on urban trees and woodland management.

#### Gardens

As usual, Denise Seckham and Tanya Upton, our professional Gardeners worked tirelessly to maintain the magnificent and complex Gardens, often in the face of both internal and external challenges.

Battling ageing machinery and climate change affected growing is becoming the norm. But highlights of the year include a new, funded, greenhouse enabling not only more volunteer training but also supporting some reduction in costs: we are able to buy annual plants at a cheaper, earlier stage and grow them on. Spring and summer flower displays continue to delight and small incremental changes are being made to hedging and other areas affected by box moth and honey fungus. In the coming years, further tree work and managing on the overgrown boundary vegetation will become more and more urgent, while the Batty Langley kitchen garden will benefit from various funded projects supporting and sharing our organic food growing with users and the public.

#### The historic fabric

During the year funding was gained to support the continued maintenance and restoration of our extensive and protected historic features, mainly the Music Room, the Orangery, many metres of walls, stone steps and more.

Although the Music Room has benefitted from more than £30,000 of work since 2020, there is still much to be done in keeping and retaining its integrity. Funding towards repair and maintenance on the Orangery was also gained during the year, but such is the demand for specialist conservation architects and builders that surveys, permissions have been slow to turnaround and work will not start until at least late 2024. In the meantime, funded work, augmented with corporate volunteers, was carried out to improve access and the groundwork in the Melon Ground and courtyard. We are grateful to the Aurelius Trust, Finnis Scott Trust and Rowlands Trust for their financial support (and patience) for these works.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2023****Walls**

As previously reported, any rebuilding of the collapsed walls needs to be part of a much larger project involving extensive MasterPlanning encompassing the wider needs of the Trust for new visitor buildings and will entail fully planned and multi-year fundraising efforts. During 2023 the Trustee Board failed to focus on such long term issues and has subsequently lost some trustees with appropriate skills. A change of direction and increasing the skillsbase of Trustees in the coming period will be essential to prevent the Gardens important heritage being put at risk.

More positively, a long awaited 'bricks and mortar' learning project with SPAB (Society for Protection of Ancient Buildings) is scheduled for June 2024 - hopefully resulting in newly skilled volunteers to undertake more regular preventative maintenance on all our brickwork.

During Birmingham Heritage Week, September '23, a small exhibition and activities on the theme of 'perspectives and viewpoints' was devised and based in the Music Room. The exhibition explored art historical and garden design aspects of perspective as well as including personal 'viewpoints' of people from the Gardens past and present.

**VAT, trading subsidiaries and Governance Reviews**

We go from strength to strength in pleasing and increasing our users and visitors, and earned income is becoming embedded in our operations, but the short term financial challenge becomes rather more worrying. There is no doubt that without the 'working capital' of core funding nor endowment to anchor operations, post-pandemic costs have drained the Trust's meagre reserves and potentially put our heritage at financial risk.

Growth in café sales and hire in 2022 and 2023 alerted the finance team to check the necessity of registration for VAT.

While the sales increase is a very positive reflection of growth, the administration of VAT for (heritage) charities is complex, involving charging VAT on entrance and activity fees, considering whether purchases and activities are grant funded/ part grant funded, prime purpose trading or... As many other similar heritage sites do - the option of setting up an additional Trading Company as a subsidiary to the Trust is to be considered. The complexity and breadth of activities which come within the VAT sphere has severely tested the knowledge and strength of both staff and trustees.

From May 2023 much time and some expense was expended on professional and specialist advice to find the best way forward, this included extensive work with charity VAT specialists and a robust Review of the governing documents to ensure that the Trust's governance was compliant with current legislation and strong enough to support these changes and increased pressures going forward.

Finance staff and the accountant, Steve Breese, have worked exceedingly hard across the year and into 2024, additionally to their normal duties, in order to integrate new systems, liaise with HMRC, train staff and to make recommendations to Trustees. The Gardens were retrospectively registered for VAT ( Feb 2022 ) and will, alongside newly incurred VAT obligations, make payments to cover a retrospective bill of £26,000 over a two-year period.

Such a hit to the meagre reserves of the Trust is not easy to bear. Staff have increased the prices charged for goods and services, and plan to incrementally increase these further to cover extra costs. But we are acutely aware that many of our visitors, including those using the café as a place of welcome and company, would struggle to manage large hikes in costs.

## Castle Bromwich Hall and Gardens Trust

### Report of the Trustees for the Year Ended 31 December 2023

#### FINANCIAL REVIEW

Taking into account grant funding across financial years and unrealised gains and losses on investments the charity ends the year with restricted reserves of £193,142 and unrestricted reserves of £172,294, which provides the Trust with the ability to continue its charitable activities into the following year.

Although the tight control over expenses remains, a budget for the current year was set which includes more investment into operational site improvements. The forward financial plan due to be delivered during the coming year with take into account the continued changes enforced by the previous pandemic. It recognises the continued need for investment and growth in order to set a track for an improved financial position in future years.

#### Funds And Reserves Policy

Funds of the Trust at the end of the financial year are as follows:

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
General Funds	142,184	214,839
Designated fixed asset fund	30,110	39,214
Restricted funds - Projects	48,497	25,625
Restricted funds - Workshop & Gardeners Mess	144,645	149,632
	<u>365,435</u>	<u>429,310</u>

The Workshop & Gardeners Mess Fund represents historic amounts that were used to create some of the existing buildings of the Trust, are represented by fixed assets and will be used to fund future depreciation of the assets concerned.

#### Investment Policy

The Trustees' policy for the investment of funds is to obtain a balance between capital growth and income with medium risk. A proportion of the funds are held on interest bearing deposits which enable the funds to be readily available.

#### Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2023****Future Plans****Governance Review**

As part of the research into the efficacy of creating a Trading Subsidiary in response to growth, we asked the national body, Association for Independent Museums, for help and advice. Through their scheme to support Trusts and better governance we were allocated one of the leading national consultants in the field (Hilary Barnard).

His subsequent Review and discussions with members, trustees and funders led to a robust commentary and set of recommendations, which was launched at the Trust's AGM in June 2023.

One of the major outcomes of the Review was to remind the Trustee Board that due diligence requires such reviews should take place more often (the last was 15 years ago) and that the structure of the Trust, while appropriate when it was set up in the mid 1980s, is now well below current governance standards and out of kilter with existing charity law.

It has previously been reported that divisions and disruptive behaviour within the Trustee Board has been instrumental in the resignations of some skilled Trustees who felt they were not able to fully use their skills for the Trust due to the unpleasant nature of Board meetings.

Despite the effort of some Trustees to work constructively together, the general lack of focus on recruiting more Trustees or a leading chair, a total absence of Trustee led Forward Planning or input in fundraising has resulted in a stagnant, dysfunctional Board.

Despite this difficult atmosphere, the Governance Review's recommendations were considered by a small working group set up to process and progress the advised changes. As recommended in the Review, the Charity Commission, Membership and Founder Members were consulted extensively over 10 months, culminating in an EGM in June 2024, where all the proposals were accepted by an overwhelming majority.

Further efforts to find new Trustees with appropriate skills, experience and enthusiasm has borne some fruit and it is hoped by the time of the AGM in 2024, there will be some new trustees to welcome..

It is hoped that going forward into 2024, and the 40th anniversary year of 2025, that a newly invigorated and constructive Board of Trustees can support the staff and work together on far reaching sustainable plans for the future of the Trust.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2023****STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing Document and Organisational Structure**

Castle Bromwich Hall and Gardens Trust, a charitable trust set up in 1985, is a Company limited by guarantee and not having a share capital.

The Trust is governed by its Memorandum and Articles of Association, which were revised in 2008.

The following organisations, being Foundation Members, are entitled to nominate and appoint Trustees; Birmingham City Council (2), Castle Bromwich Parish Council(1), The National Trust (1), St Mary and St Margaret's Castle Bromwich Parochial Church Council (1), Solihull Metropolitan Borough Council (2).

The Earl of Bradford, or a person appointed by him, is entitled to be a Trustee.

At the Annual General Meeting up to three. Ordinary Members, or such other number as may be set out in the Bye Laws, shall be entitled to be elected to be Trustees.

All Trustees have power to co-opt for such period they think fit any member, who in their opinion is able to contribute to the objects of the Trust, as an addition to the existing Trustees provided the total number of Trustees does not exceed twenty-five. At present, as well as the necessary formal paperwork there is an informal process of induction for new Trustees carried out by the General Manager and a small sub group of Trustees. From time-to-time Trustees participate in further training and information sessions regarding governance issues.

The administration and regular operations of the Trust is affected by the staff team with the support of the Trustees, who meet quarterly and participate in task and finish groups.

**Key Management Remuneration**

The board of directors, who are the charity's trustees comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the charity on a day to day basis. No directors were remunerated for services provided to the charity for this reporting period.

**Risk Management**

Trustees on an ongoing basis examine the major business and operational risks which the trust faces, these are regularly reviewed during trustee meetings and procedures are established and followed to minimise and mitigate against the major risks identified.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2023****REFERENCE AND ADMINISTRATIVE DETAILS**

Company Number:	01944650 (England & Wales)	
Registered Charity Number:	516855	
Registered Office:	Castle Bromwich Hall and Gardens Trust Chester Road Castle Bromwich Birmingham B36 9BT	
Accountants:	SAB Accountancy Services Ltd 102 Hamstead Road Birmingham, B43 5BN	
Independent Examiners:	Pearl Accountancy Services Ltd 61 Bridge Street, Kington, HR5 3DJ	
Bankers:	Lloyds Bank Plc 248 Stratford Road, Shirley, B90 3AE	
Investment Managers:	M&G Investments 10 Fenchurch Avenue London EC3M 5AG	CCLA Fund Managers Senator House 85 Queen Victoria Street London, EC4V 4ET

**Trustees**

Trustees The current Trustees, who are also directors for the purposes of the Companies Act, are as follows:

Richard, Earl of Bradford	Nominated by Castle Bromwich Parish Council Nominated by Birmingham City Council
Pauline Sylvia Allen	
Diane Donaldson	
Helen Johnson	
George Edward Richards	
Martin McCarthy	Nominated by Solihull MBC
Alan Feeney (Appointed 14th March 2024)	Nominated by Solihull MBC
Marjorie Bridle	Nominated by Birmingham City Council
Ian Wykes (Resigned 14th December 2023)	
Advolly Richmond (Resigned 14th December 2023)	

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2023****STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Castle Bromwich Hall and Gardens Trust for the purposes of company law) are responsible for preparing the report of the trustees and the financial statement in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP;
- make reasonable and prudent judgements and estimates;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Signed on behalf of the Board of Trustees

Ted Richards, Trustee  
20th June 2024

**Castle Bromwich Hall and Gardens Trust****Independent Examiner's Report  
for the Year Ended 31 December 2023****INDEPENDENT EXAMINER'S REPORT**

To the members of Castle Bromwich Hall and Gardens Trust

We report to the trustees on our examination of the accounts of the above charitable company for the year ended 31 December 2023, which are set out on pages 3 to 11.

**Responsibilities and Basis of Report**

As the charity's trustees (and also its directors for the purpose 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 ourselves that the financial statements of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out our examination, we have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

In completing our examination, we can confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that:

The accounting records were not kept in accordance with section 130 of the Charities Act; or

The accounts did not accord with the accounting records; or

The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We have no concerns and have not identified any matters during the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Samantha Jackson  
Independent Examiner  
Pearl Accountancy Services Limited

Date: 21 June 2024

## Castle Bromwich Hall and Gardens Trust

Statement of Financial Activities  
for the Year Ended 31 December 2023

		Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	Notes	£	£	£	£
<b>INCOME FROM</b>					
Donations, Grantmaking Trusts and Legacies	2	47,138	102,320	<b>149,457</b>	129,619
Charitable activities	3	35,057	-	<b>35,057</b>	36,181
Other trading activities	4	91,527	-	<b>91,527</b>	85,269
Investment income	5	4,389	-	<b>4,389</b>	3,324
<b>Total income</b>		<b>178,111</b>	<b>102,320</b>	<b>280,430</b>	<b>254,393</b>
<b>Expenditure on:</b>					
Raising funds	6	46,931	9,179	<b>56,110</b>	67,093
Charitable activities	7	202,608	84,362	<b>286,970</b>	269,609
		<b>249,539</b>	<b>93,541</b>	<b>343,080</b>	<b>336,702</b>
<b>Net Income/(Expenditure) and Net movement in funds for year before investments gains/(Losses)</b>		<b>(71,428)</b>	<b>8,779</b>	<b>(62,650)</b>	<b>(82,309)</b>
Net gains/(losses) on investments		(1,225)	-	<b>(1,225)</b>	(3,075)
		<b>(72,654)</b>	<b>8,779</b>	<b>- 63,875</b>	<b>- 85,384</b>
Total funds brought forward		254,053	175,257	<b>429,310</b>	514,694
Transfer between funds		(9,106)	9,106	-	-
<b>Total funds carried forward</b>		<b>172,294</b>	<b>193,142</b>	<b>365,435</b>	<b>429,310</b>

**CONTINUING OPERATIONS**

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

## Castle Bromwich Hall and Gardens Trust

**Balance Sheet**  
**At 31 December 2023**

		Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	10	30,110	144,645	<b>174,755</b>	188,845
Investments at market value	11	50,915	-	<b>50,915</b>	52,139
		<b>81,025</b>	<b>144,645</b>	<b>225,670</b>	<b>240,984</b>
<b>Current Assets</b>					
Cash at bank and in hand		126,042	48,497	<b>174,539</b>	189,384
Debtors	12	5,372	-	<b>5,372</b>	16,229
		<b>131,414</b>	<b>48,497</b>	<b>179,910</b>	<b>205,613</b>
<b>Creditors</b>					
Amounts falling due within one year	13	(40,145)	-	(40,145)	(17,286)
		<b>(40,145)</b>	<b>-</b>	<b>(40,145)</b>	<b>(17,286)</b>
<b>Net Current Assets</b>		<b>91,268</b>	<b>48,497</b>	<b>139,765</b>	<b>188,327</b>
<b>Total Assets</b>		<b>172,294</b>	<b>193,142</b>	<b>365,435</b>	<b>429,310</b>
<b>Funds of the Charity</b>					
Unrestricted Fund	15	172,294	-	<b>172,294</b>	254,053
Restricted Fund		-	193,142	<b>193,142</b>	175,257
<b>Total Charity Fund</b>		<b>172,294</b>	<b>193,142</b>	<b>365,435</b>	<b>429,310</b>

**Castle Bromwich Hall and Gardens Trust**

**Balance Sheet  
At 31 December 2023**

**BALANCE SHEET AS AT 31 DECEMBER 2023 CONTINUED**

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors / Trustees responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. In accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 12

- The directors / trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees on 20 June 2024 and signed on their behalf by:

Ted Richards, Trustee

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements****At 31 December 2023****1 Accounting Policies****Basis of preparation****A. Company Status**

The charity is a company limited by guarantee and in the event of it being wound up the liability of each of the members shall be for a sum not exceeding £1.

**B. Basis of Preparation**

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) (updated 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Castle Bromwich Hall and Gardens Trust 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 note(s).

**C. Going Concern Assumption**

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's key funders and stakeholders and upon increasing admission to the gardens and income from events. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the director trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

**D. Charitable Status** Castle Bromwich Hall and Gardens Trust is a registered charity and is exempt from corporation tax and capital gains tax provided its income and gains are applied for charitable purposes.

**E. Income**

All income is recognised in the Statement of Financial Activities when the charitable company is legally entitled, ultimate receipt is probable, and the amount can be quantified with reasonable accuracy.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Income relating to future periods, as a result of donor-imposed conditions specifying the time period, has been treated as deferred income.

**F. Donated Gifts and Services**

Donated gifts and services (in kind) are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the items is probable and that economic benefit can be measured reliably. On receipt, donated goods and services are recognised on the basis of the value of the gift to the charity, namely at the equivalent cost to the donating organisation. A corresponding amount is then recognised in expenditure for the period.

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements****At 31 December 2023****G. Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to the 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. All expenditure is accounted for on an accruals basis and has been classified under the following activity headings:

- Raising funds comprise the direct cost associated with generating other trading income and raising funds from Trusts and other funding bodies.
- Charitable expenditure comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**H. Tangible Fixed Assets**

Depreciation of fixed assets is calculated to write off the cost of each asset, less any residual value over its estimated useful economic life. The depreciation charge recognised each year relates to the class of the asset, the rates and classes are as follows:

Permanent buildings - *50 years straight line*

Composting toilet - *5 years straight line*

StackaStage - *3 years straight line*

Fixtures & fittings - *5 years straight line*

Tractor Mower- *5 years straight line*

Courtyard building - *5 years straight line*

Gardeners store - *10 years straight line*

Fixed assets are capitalised where their value exceeds £500 unless otherwise determined by the Trustees

**I. Investments**

Investments held as fixed assets are valued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Realised gains or losses on sale of investments are calculated as the difference between the amount at which the investment was valued at the beginning of the year, or cost if purchased during the year, and sale proceeds.

Gains or losses on investments which have not been realised through sales have been taken to the statements of financial activities as unrealised gains or losses on investment assets.

**J. Cash and Cash Equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

**K. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements**

**At 31 December 2023**

**L. Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**M. Fund Accounting**

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objects of the charity. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

**N. Pensions**

The Charity contributes to employee's individual personal pension plans. The total contributions to the scheme in 2023 were £5,239 (2022 £4,635) and are charged to the statement of financial activities as incurred.

**O. Taxation**

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Financial 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 applied exclusively to Charitable Purposes.

**2 Income From Donations And Legacies**

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations	2,416	-	2,416	7,967
Gift Aid	12	-	12	2,049
Legacies	14,709	-	14,709	1,000
Grants	30,000	102,320	132,320	118,603
	<b>47,137</b>	<b>102,320</b>	<b>149,456</b>	<b>129,619</b>
			<b>2023</b>	2022
			£	£
<b>Unrestricted:</b>				
Seventh Earl of Bradford's Charitable Trust			-	3,000
Solihull Metropolitan Borough Council (SMBC).			-	2,667
The Foyle Foundation			30,000	-
Total unrestricted			<b>30,000</b>	<b>5,667</b>

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**2 Income From Donations And Legacies**

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
<b>Restricted:</b>		
29th May 1961 Trust	5,000	-
AIM/Brighter Day	-	3,873
Aurelius Trust	4,000	-
Book Restoration - Out of the cupboard	968	-
Creative Communities	-	4,950
Dame Mary Bridgeman	1,224	2,324
Heart of England Jubilee	-	9,630
Home is Here Now (AIM)	-	14,850
Grimmett Trust	1,200	-
Severn Trent Community Award	2,000	18,000
Birmingham Airport Community Trust	4,500	-
Arconic Foundation - Bounty On Your Doorstep	38,816	-
Arconic - 4	-	20,536
Green Recovery Fund/Defra/NLHF	-	33,063
The Arts Society	2,840	-
Kickstart Apprentice Grants	-	5,710
Rowlands Trust	3,000	-
Saintbury	2,000	-
The Finnis Scott Foundation	4,000	-
Think Active	4,835	-
Vinci Foundation	5,000	-
WMCA Greener	22,937	-
<b>Total restricted</b>	<b><u>102,320</u></b>	<b><u>112,936</u></b>

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2023**3 Income From Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Entry Fees	25,461	-	25,461	25,784
Memberships	9,594	-	9,594	10,397
	<b>35,056</b>	<b>-</b>	<b>35,056</b>	<b>36,181</b>

**4 Other Trading Activities**

	2023 Total £	2022 Total £
Sale of goods	41,931	43,737
Hire of facilities	22,731	19,090
Events	26,866	22,442
	<b>91,527</b>	<b>85,269</b>

**5 Investment Income**

	2023 Total £	2022 Total £
Dividends	3,045	2,957
Bank Interest	1,344	367
	<b>4,389</b>	<b>3,324</b>

**6 Total Expenditure On Raising Funds**

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total £
<b>Raising Funds:</b>				
Cost of events	15,240	8,525	23,765	37,554
Cost of goods sold	20,903	655	21,558	23,175
Hire costs	10,788	-	10,788	6,364
	<b>46,931</b>	<b>9,179</b>	<b>56,110</b>	<b>67,093</b>

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**7 Total Expenditure on Charitable Activities**

	Unrestricted Funds	Restricted Funds	2023 Total £	2022 Total £
<b>Charitable Activities:</b>				
Staff costs - Garden	36,952	5,650	42,602	42,304
- Front of house	28,786	2,772	31,558	25,614
- Management & Admin	37,717	10,035	47,752	53,549
- Visitor engagement & Delivery	6,651	19,611	26,262	20,388
- Digital & Marketing	2,835	3,994	6,829	5,957
Site Maintenance, Development & Cleaning	14,212	23,050	37,262	42,764
Consultancy & Freelance Staff	8,458	800	9,258	12,793
Project Delivery	-	-	-	4,298
Equipment	9,999	2,444	12,442	757
Insurance	8,092	-	8,092	5,818
Light, Heat & Water	5,533	-	5,533	6,015
Security	2,528	99	2,627	1,989
Publicity	7,028	1,239	8,267	10,594
Office Supplies & Sundries	10,951	577	11,527	15,064
Depreciation	-	14,091	14,091	15,215
Accountancy & Examination Fees	9,772	-	9,772	6,490
Irrecoverable VAT	13,095	-	13,095	-
	<b>202,608</b>	<b>84,362</b>	<b>286,970</b>	<b>269,609</b>

**8 Staff Costs**

	2023 £	2022 £
Salaries	131,188	125,707
Social Security Costs	18,576	17,470
Pensions	5,239	4,635
	<u>155,003</u>	<u>147,813</u>

During the year the Trust employed the full-time equivalent of 1.6 gardeners (2022– 1.6), a 0.8 fte general manager (2022 - 0.8), 1.2 employees in the office (2022 – 1.2), 0.2 fte of an education officer (2022 – 0.2), 0.8 fte family and outdoor activity manager (2022 – 0.8) and front of house hired 4 casual workers on variable hours throughout the year.

No employee earned more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the General Manager, Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for the year was £36,123 (2022: £36,157), including pension and employers' national insurance contributions

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**9 Trustees Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor the year ended 31 December 2022.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor the year ended 31 December 2022 with the exception of out of pocket expenses relating to activities undertaken by the charity.

**10 Tangible Fixed Assets**

	Permanent Buildings	Courtyard Building	Gardeners Store	Fixtures & Fittings	Composting Toilet	Stackastage	Solar Panel Installation	Tractor Mower	Total
<b>Cost</b>									
At 1 Jan 2023	249,374	20,482	23,562	6,656	5,000	2,484	4,800	5,624	317,982
Disposals	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
At 31 Dec 2023	249,374	20,482	23,562	6,656	5,000	2,484	4,800	5,624	317,982
<b>Depreciation</b>									
At 1 Jan 2023	99,743	8,193	4,712	5,060	3,000	2,484	320	5,624	129,137
Disposals	-	-	-	-	-	-	-	-	-
Charge for year	4,987	4,096	2,356	1,331	1,000	-	-	320	14,091
At 31 Dec 2023	104,730	12,289	7,068	6,391	4,000	2,484	320	5,944	143,228
<b>NBV at 31 Dec 2022</b>	<b>149,631</b>	<b>12,289</b>	<b>18,850</b>	<b>1,596</b>	<b>2,000</b>	-	<b>4,480</b>	-	<b>188,845</b>
<b>NBV at 31 Dec 2023</b>	<b>144,644</b>	<b>8,193</b>	<b>16,494</b>	<b>265</b>	<b>1,000</b>	-	<b>4,480</b>	- <b>320</b>	<b>174,754</b>

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**Freehold Land**

The land relating to the gardens passed into the ownership of the Trust by Deed of Gift from the Earl of Bradford dated 31 December 1986. As the land is to be retained indefinitely for the use of the Trust and cannot be sold, it is considered to be an inalienable asset and is excluded from the balance sheet. There is no reliable information about cost available and the costs involved in obtaining a valuation would not produce additional benefits to the user of the accounts.

**11 Fixed Asset Investments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Market Value at beginning of year	52,140	55,215
Unrealised Investment gain/(loss)	(1,225)	(3,075)
Market Value at end of year	<u>50,915</u>	<u>52,140</u>
Historical cost at end of year	<u>50,000</u>	<u>50,000</u>

**12 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gift Aid Recoverable	-	2,049
Accrued income	451	5,904
Prepaid expenditure	4,922	8,276
	<u>5,373</u>	<u>16,229</u>

**13 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Creditors	2,764	7,044
Accruals	5,333	3,937
Deferred income	4,200	4,600
Taxes & NI Liabilities	27,848	2,244
	<u>40,145</u>	<u>17,826</u>

Deferred income comprises:	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at beginning of year	4,600	1,500
Released to income in year	(4,600)	(1,500)
Deferred in year	4,200	4,600
Balance at end of year	<u>4,200</u>	<u>4,600</u>

Deferred income relates to deposits held for events in the next financial year.

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2023

## 14 Commitments

	2023	2022
	£	£
Expiring:		
Between one to two years	421	163
	<u>421</u>	<u>163</u>

## 15 Movement in funds

	Balance at start of year	Income	Expenditu re	Investme nt gains/loss es	Transfers	Balance at end of year
	£	£	£	£	£	£
<b>2023</b>						
<b>Restricted Funds:</b>						
29th May 1961 Trust	-	5,000	(5,000)	-	-	-
AIM/Brighter Day	953	968	(1,921)	-	-	-
Arconic - Bounty on Your Doorstep	15,768	-	(15,768)	-	-	-
Arconic 4	-	38,816	(6,800)	-	-	32,016
Aurelius Trust	-	4,000	(4,000)	-	-	-
B'ham Airport	-	4,500	(4,500)	-	-	-
Dame Mary Bridgeman	-	1,224	(1,224)	-	-	-
Grimmett Trust	-	1,200	(1,200)	-	-	-
Rowlands Trust	-	3,000	(3,000)	-	-	-
Saintbury	-	2,000	(2,000)	-	-	-
Severn Trent - Going with the flow	8,904	2,000	(10,904)	-	-	-
The Arts Society 2023	-	2,840	(2,840)	-	-	-
The Finnis Scott Foundation	-	4,000	-	-	-	4,000
Think Active	-	4,835	(4,835)	-	-	-
Workshop & gardeners Mess	149,632	-	(4,987)	-	-	144,645
Vinci Foundation	-	5,000	(4,311)	-	-	689
WMCA Greener	-	22,937	(11,145)	-	-	11,792
	<u>175,257</u>	<u>102,320</u>	<u>(84,435)</u>	-	-	<u>193,142</u>
<b>Unrestricted funds</b>						
General fund	214,839	178,109	(250,764)	-	-	142,184
Designated Fund	39,214	-	(9,104)	-	-	30,110
<b><u>Total unrestricted funds</u></b>	<u>254,053</u>	<u>178,109</u>	<u>(259,868)</u>	-	-	<u>172,294</u>
<b>Total Funds</b>	<u><u>429,310</u></u>	<u><u>280,428</u></u>	<u><u>(344,303)</u></u>	-	-	<u><u>365,435</u></u>

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements  
for the Year Ended 31 December 2023**

The designated fund represents funds utilised for the purpose of capital expenditure, depreciation is charged against the designated fund for each asset purchased.

Transfers relate to restricted funding used for the purchase of fixed assets.

**29th May 1961 Trust**

Provided funds to support our charities core costs.

**AIM/Brighter Day**

For the restoration of two 18th century Gardening books belonging to the Gardens, their proper storage and display.

**Arconic Foundation**

The Arconic Foundation (2) Opening up to Nature: First Encounters for City Dwellers;  
2021- 8/2023

New entrance from the Gardens to the Parkland, increase in family activities around nature and the wild.

**The Arconic Foundation - Bounty at your Feet;**

Sept 22 – June 23,  
Community growing, harvesting and engagement.

**Aurelius Trust**

Restoration of the music room.

**The Dame Mary Bridgeman Trust**

Pond safety Fencing and Bench repair. Heating for new outdoor café and event spaces

**Grimmett Trust**

Supportive project for the creative programme in the garden, including unplug and play family outdoor activities.

**Rowlands Trust**

Restoration of the music room.

**Saintbury**

Funds to support our events programme.

**Severn Trent Community Green Grants: "Going with the Flow"**

Extending Parkland improvements and public engagement and installing rainwater harvesting system in the Gardens.

**The Arts Society 2023**

Funded photography workshops towards creating visitor voices and views to be part of a new tour guide.

**The Finnis Scott Foundation**

Funds to support the restoration work on the Melon Ground, Orangery as well as providing training in heritage skills.

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**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**Think Active / Together Foundation**

Funded after school activities for local families.

**Vinci Foundation**

Funded resources to support community growing projects work in our new greenhouse.

**WMCA Greener**

Funded restoration work on wildlife habitats on the parkland and in the gardens as well as activities working with community groups.

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2023

## Comparative Movement in funds

2022	Balance at start of year	Income	Expenditure	Investment gains/losses	Transfers	Balance at end of year
	£					£
<b>Restricted Funds:</b>						
AIM/Brighter Day	-	3,873	(2,920)	-	-	953
Creative Communities	-	4,950	(4,950)	-	-	-
Dame Mary Bridgeman	318	2,324	(2,642)	-	-	-
Heart of England Jubilee	-	9,630	(9,630)	-	-	-
Home is Here Now	-	14,850	(15,445)	-	595	-
NLHF/Defra Lyric Partnership	(3,305)	33,063	(24,958)	-	(4,800)	-
Severn Trent Community Award	-	18,000	(9,096)	-	-	8,904
Stanley Smith (UK) Horticultural Trust	1,698	-	(1,698)	-	-	-
Arconic Foundation	17,304	20,536	(22,072)	-	-	15,768
Historic England	934	-	(934)	-	-	-
Workshop & gardeners	154,619	-	(4,987)	-	-	149,632
Big Lottery	1,446	-	(1,446)	-	-	-
Kickstart Apprentice Grants	12,618	5,710	(18,328)	-	-	-
Total restricted fund	185,632	112,936	(119,106)	-	(4,205)	175,257
<b>Unrestricted funds</b>						
General fund	284,420	141,457	(207,367)	(3,075)	(595)	214,839
Designated Fund	44,642	-	(10,228)	-	4,800	39,214
<b>Total unrestricted funds</b>	329,062	141,457	(217,595)	(3,075)	4,205	254,053
<b>Total Funds</b>	<b>514,695</b>	<b>254,393</b>	<b>(336,701)</b>	<b>(3,075)</b>	<b>-</b>	<b>429,310</b>

**16 Controlling Interest**

The Charitable company is controlled by its trustees.

**17 Related Party Transactions**

There were no related party transactions during the year or in the previous financial year.

## Castle Bromwich Hall and Gardens Trust

**Comparative statement of Financial Activities**  
**For year ended 31 December 2022**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total funds</b>	<b>2021 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME FROM</b>				
Donations, Grantmaking Trusts and Legacies	16,683	112,936	<b>129,619</b>	278,135
Charitable activities	36,181	-	<b>36,181</b>	24,211
Other trading activities	85,269	-	<b>85,269</b>	59,983
Investment income	3,324	-	<b>3,324</b>	2,517
<b>Total income</b>	<b>141,457</b>	<b>112,936</b>	<b>254,393</b>	<b>364,846</b>
<b>Expenditure on:</b>				
Raising funds	46,193	20,900	<b>67,093</b>	37,957
Charitable activities	171,402	98,207	<b>269,609</b>	325,790
	<b>217,595</b>	<b>119,107</b>	<b>336,702</b>	<b>363,747</b>
<b>Net Income/(Expenditure) and Net movement in funds for year before investments gains/(Losses)</b>	<b>(76,138)</b>	<b>(6,171)</b>	<b>(82,309)</b>	<b>1,099</b>
Net gains/(losses) on investments	(3,075)	-	<b>(3,075)</b>	6,515
	<b>(79,213)</b>	<b>(6,171)</b>	<b>(85,384)</b>	<b>7,614</b>
Total funds brought forward	329,062	185,632	<b>514,694</b>	507,081
Transfer between funds	4,205	(4,205)	-	-
<b>Total funds carried forward</b>	<b>254,053</b>	<b>175,257</b>	<b>429,310</b>	<b>514,695</b>

## Castle Bromwich Hall and Gardens Trust

**Comparative Balance Sheet**  
**For year ended 31 December 2022**

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
<b>Fixed Assets</b>				
Tangible Fixed Assets	39,214	149,631	<b>188,845</b>	199,261
Investments at market value	52,139	-	<b>52,139</b>	55,215
	<b>91,353</b>	<b>149,631</b>	<b>240,984</b>	<b>254,476</b>
<b>Current Assets</b>				
Cash at bank and in hand	163,758	25,626	<b>189,384</b>	200,480
Debtors	16,229	-	<b>16,229</b>	75,674
	<b>179,987</b>	<b>25,626</b>	<b>205,613</b>	<b>276,154</b>
<b>Creditors</b>				
Amounts falling due within one year	(17,286)	-	(17,286)	(15,935)
	<b>(17,286)</b>	<b>-</b>	<b>(17,286)</b>	<b>(15,935)</b>
<b>Net Current Assets</b>	<b>162,701</b>	<b>25,626</b>	<b>188,327</b>	<b>260,219</b>
<b>Total Assets</b>	<b>254,053</b>	<b>175,257</b>	<b>429,310</b>	<b>514,695</b>
<b>Funds of the Charity</b>				
Unrestricted Fund	254,053	-	<b>254,053</b>	341,680
Restricted Fund	-	175,257	<b>175,257</b>	173,015
<b>Total Charity Fund</b>	<b>254,053</b>	<b>175,257</b>	<b>429,310</b>	<b>514,695</b>



























































**CASTLE BROMWICH HALL AND GARDENS TRUST**

England & Wales - Charity number 516855

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
Castle Bromwich Hall and Gardens Trust**

Castle Bromwich Hall and Gardens Trust  
Chester Road  
Castle Bromwich  
Birmingham  
B36 9BT

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**Castle Bromwich Hall and Gardens Trust**

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**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2022**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their report together with the financial statements of the charitable company for the year ended 31 December 2022 which are also prepared to meet the requirements of a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (updated 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The objects of the Trust are to promote the permanent preservation and restoration of the Gardens (including any structures and buildings contained therein), which adjoin Castle Bromwich Hall, for the benefit and education of the public generally.

The Trust continues to restore and maintain the Gardens and keep them open to the public. Fundraising events take place throughout the year.

The Trust depends upon the contribution of a large number of volunteers who work across the whole range of its activities.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)', when reviewing the Charity's aims and objectives and in planning future activities.

**ACHIEVEMENTS AND PERFORMANCE**

2022 was the first more or less 'normal' year since the global pandemic, although at the start of the year how this would pan out was not obvious.

We were not alone in exercising caution around planning events, staffing and visitor numbers. None of us knew what the 'new normal' might be like, how people would react or whether they would return to visits or volunteering. Additionally the predicted economic downturn began to show itself quickly, initially in rapidly rising costs of raw materials, food and plant supplies.

Like many cultural organisations, we massively benefited from the national financial investment in culture and the arts during the pandemic. These investments enabled us to transform and grow fast but, alongside similar groups, we also faced the scary cliff edge of the absence of funding in 2022. It also happened to be the year when the remaining funding agreement with Solihull Borough came to an end.

From 2022 onwards, for the first time in its existence, the Gardens Trust has no core funding nor any financial endowments to support its ongoing existence. It is now entirely dependent on its own earned income and year on year support, where it can be obtained, from grant making trusts.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2022**

We have been working towards greater financial independence for some time and 2022 saw fast growth for some of our revenue streams. The Trust continues to work hard at developing sustainable income streams, but as a small operation – even within the wider Conservation Area context – complete self sufficiency may always be a problematic issue.

The Trust exists to protect, restore and share this nationally significant historic garden, in perpetuity. We welcome garden tourists to enjoy the space but we, as always, also recognise that we are also a very precious outdoor amenity, especially for the 80,000 people who live within 20 minutes' walk of the gates. It is still relatively unusual for such an historic space which is also a rare green environment within a city, not to have some core support.

**Successes within the year****Retail, Café and Hire**

The major changes necessitated by the pandemic, led to building the new café and shop cabins in the courtyard in 2021. This has positively transformed the atmosphere and attractiveness of the initial welcome to the Gardens and began fully to 'come into its own' throughout 2022. Income from the sale of food and shop items went up by 73% in comparison with 2021 and 124% compared to 2019.

We now understand that the offer we are building for garden visitors and for the drop-in café space user is working. We continue to seek advice and make plans for consolidating and improving it.

Wedding and party hires began slowly to return in 2022. Site arrangements for a range of smaller and larger events began to work more smoothly. Working in partnership with our wedding planners, Amy and Michelle (Wedding Bubble) means we have professional specialists directly supporting our clients enabling Trust staff to concentrate on site and financial matters.

The Gardens are now also licensed for legal wedding ceremonies which can take place anywhere in the open air. We are the first site to be licensed in this way in Solihull. As bookings for 2023 and 2024 are coming in, we are finding that this freedom, which suits the character of the Gardens, is popular.

**The Gardens**

Garden volunteers were the first to return as pandemic restrictions eased and the state of the Gardens certainly benefited from consistent support, even if from fewer people.

In general the volunteer numbers in the Gardens and 'DIY' areas have remained stable, with many long term volunteers bringing an incredible level of expertise, experience and skills to the Gardens. The benefit to the Trust of these volunteers is almost incalculable – financially and in human terms. 10 acres may seem small to some, but the complex nature and variety of the historic layout and planting requires input and care equivalent to a garden twice or three times the size. We are grateful to the hardworking and dedicated Gardens team – paid and voluntary.

From early in 2022 the rocketing increases in the cost of goods was a shock that kept reverberating. Not only was it hard to source materials and supplies but 70% cost rises were not uncommon.

After the Hall's owners evicted us from our propagation spaces, we reverted to 'buying in' many of the necessary annual plants and bulbs. In 2022 and 2023, with nurseries going out of business and costs still spiralling, we took the decision to try to increase the proportion of 'growing on' and propagation we do in-house. We have limited space for this and even more limited time, but are working towards clearing more spaces behind the walls, raising funds for more greenhouses and embarking on community outreach and skills development programmes for our own, and the communities', benefit.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2022**

Previous funding raised (Birmingham Airport Community Fund and the Arconic Foundation) enabled us to complete the new machinery store, install solar panels and devise a rainwater harvesting system (Severn Trent Community Fund). Each of these is a big step forwards for us in reducing our costs, saving the planet and hopefully demonstrating 'what is possible' for our visitors and community.

Although not installed in time, the need to save water was particularly evident in the summer of 2022. The very wet spring and an incredibly hot dry summer made it one of the hardest growing years our gardeners have experienced. The distress caused to many of the trees showed in early spring 2023 when we lost a handful of both mature and young trees from the Garden.

The revival of the gardens in the 1980s and 1990s was extensive, and it is essential we continue to plan - and fund - the phased renewal of many of our trees and hedges. Although our requirements are very specific, in keeping with the historic requirements of the Gardens, we are really pleased to have been able to participate in tree planting and blossom projects across the year (Solihull Council, National Trust and HS2 /Balfour Beatty Vinci/HS2).

Our long term relationship with WGFA (Women's Farm and Gardens Association) enabled us to have, and pay, another WRAGS(Work and Retrain As a Gardener Scheme) placement this year. The placement funded through the NGS (National Gardens Scheme) enabled us to employ Aga Boltryk for two days a week from June 22 for 12 months. Aga's help has made a massive difference to the work we were able to undertake in the garden and we've especially enjoyed her propagation and growing skills which have increased the diversity of flowers and vegetables that we could grow in the Batty Langley area last year.

As part of the Commonwealth Games celebrations in 2022, planting in the Batty Langley vegetable gardens also went out on a limb. We are always aware that our plants are global and reflect the exploratory acquisitiveness of our 17th and 18th century forebears. For the Games year we decided to add plants that were introduced to the UK later than 1750, some which are now familiar to us, but were brought over by more recent communities arriving in the UK eg chickpeas, lemongrass and callaloo. The 'Home is Here Now' funded project was a summer long programme of growing activities, outreach, exhibitions, creative 'workshops' and music making culminating in a free harvest, food and music event in October.

For 2023 the Batty Langley planting has returned to our historic varieties but we continue to develop our relationships with local families and are expanding our community based 'growing skills' programmes.

**Nature and Wild Activities.**

This has always been a clear focus for our charitable conservation activity as well our engagement with adults and the growing family market.

The Defra/NLHF funded partnership project on the Parkland came to an end in April 2022. The experience of working directly with the Wildlife Trusts, the Councils, The Princes Trust and more particularly with the local community and wildlife specialist volunteer groups has been exceedingly positive. Not only have we been able to transform and 'save' the habitats on the Parkland but we have also changed the perception and usages of the 30 acre site. Nature is dynamic of course and the Historic Parkland needs more than a 12 month project.

After the initial funding for the Historic Parkland restoration ended we took the decision to retain and employ one of the trainees from that project as Outdoors & Nature Engagement Manager for the Gardens Trust. Oliver Pickering joined the staff team taking on, and extending, the Unplug and Play family activities, school visits, corporate volunteering groups and continues to devise further adult outdoor and 'wild' experiences.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2022**

Over the next 9 months of the year each one of the newly scheduled bookable activities was full. Oliver also led on developing our franchised use of the popular book character Percy the Park Keeper, helping to achieve a good increase in day to day footfall.

16% rise in visitor numbers in 2022 which was a 34% increase on 2019.

Further fundraising (including voting from our friends and supporters to win funding from the Severn Trent Community Green Fund) enabled us to make continued improvements on the Parkland and to run engagement activities in the Gardens and the Parkland.

We are now able, with confidence, to welcome people to enjoy 40 acres of formal gardens and a historic nature reserve. The Parkland remains in public ownership and we work positively with both Birmingham and Solihull Councils on joint understandings and responsibilities of this wonderful habitat and public amenity.

**Events, Music, Theatre, Creativity**

Although the historic gardens are of intrinsic interest and we are a relaxing place to just wander around, our income, despite much marketing, is not able to rely on casual garden visitors.

The varied programme of activities and events we run remains the main vector for attracting visitors and therefore raising income, from the public.

The popular 'Unplug and Play' programme continues to develop and expand. It provides young children and their families with their first – and safe - encounter with the wild, outdoors and nature. This is complemented by the more formal offer of our revived schools and homeschooling sessions.

The Gardens combined with access to the Parkland enables us to expand both family and adult experiences to include popular 're-wilding,' nature conservation, bushcraft and food growing opportunities.

In keeping with our history, the Gardens in their 18th century heyday, were a place of music and entertainments and we like to carry on that tradition.

Regional and national figures recognise this area, East Birmingham and North Solihull, as an area of low cultural engagement which also lacks any medium-sized cultural venues. While it is not our role, nor in our ability, to change that, we find ourselves acting, willingly, as an accessible 'Cultural Hub' for creators, makers and audiences alike. Within our meagre budgets we have consistently provided outdoor theatre, music and creative events with both professional and amateur practitioners.

We are lucky that many artists and musicians want to collaborate with us; they are inspired by the beauty of the Gardens, their potential as a space, and our willingness to encourage their work.

Just as our programme is diverse, so are our audiences and we strive to keep prices and fees for events at reasonable levels. In 2022 we were lucky to find funding for some of the creative opportunities around the jubilee and the commonwealth games, as well as for other projects. The previously mentioned 'Home is Here Now' project involved many local communities and creators coming together through memories, food and music, 'Out of the Cupboard' enabled us to professionally conserve some 18th century gardening books and create exhibitions in the Music Room, other projects enabled us to invite visitors to make a communal 'memory mural' and to create two large impressionistic paintings of the gardens (these are now hanging in the Orangery).

We were able to offer these to the public for free because of funding, while musical concerts and theatre shows are usually dependent on ticket sales. We aspire to more cultural and creative opportunities in the Gardens and continue to seek the requisite funding to keep the Gardens a welcoming place.

**Castle Bromwich Hall and Gardens Trust**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**FINANCIAL REVIEW**

Taking into account grant funding across financial years and unrealised gains and losses on investments the charity ends the year with restricted reserves of £175,257 and unrestricted reserves of £254,053, which provides the Trust with the ability to continue its charitable activities into the following year.

Although the tight control over expenses remains, a budget for the current year was set which includes more investment into operational site improvements. The forward financial plan due to be delivered during the coming year with take into account the continued changes enforced by the previous pandemic. It recognises the continued need for investment and growth in order to set a track for an improved financial position in future years.

**Funds And Reserves Policy**

Funds of the Trust at the end of the financial year are as follows:

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
General Funds	214,839	284,420
Designated fixed asset fund	39,214	44,642
Restricted funds - Projects	25,625	31,013
Restricted funds - Workshop & Gardeners Mess	<u>149,632</u>	<u>154,619</u>
	<u>429,310</u>	<u>514,695</u>

The Workshop & Gardeners Mess Fund represents historic amounts that were used to create some of the existing buildings of the Trust, are represented by fixed assets and will be used to fund future depreciation of the assets concerned.

**Investment Policy**

The Trustees' policy for the investment of funds is to obtain a balance between capital growth and income with medium risk. A proportion of the funds are held on interest bearing deposits which enable the funds to be readily available.

**Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2022****Future Plans**

2025 will be the Trust's 40th year of taking on the restoration of the Gardens after it was gifted to the newly formed Trust by Lord Bradford.

Over the last thirty plus years much of the Trust's work has focussed, understandably, on gardens management with less attention being given to the historic buildings and modern working buildings.

Surprisingly, the restoration work in the early 1990s sometimes fell short of top quality and weaknesses are now all too evident: in 2021 (and early in 2023) there were two major collapses of parts of the 3 metre perimeter walling, extensive problems with the roof of the Music Room and crumbling stonework of the Orangery. We are now working to higher standards than in the 1990s and the shock of the fallen walls has stirred us into developing longer term plans for maintenance and restoration. All of which are still subject to fundraising success and certainly more staffing and people input.

Although the new café cabins are temporary buildings, they easily outshine, in terms of amenity and visual quality, the remaining 1980s public facing buildings onsite.

As 2022 progressed the old 'visitor centre' and visitor toilets were, with increasing regularity, in need of repair and do not come up to the standard we want our visitors - nor our staff - to experience. Short term patching is no substitute for wholesale replacement.

The Trust is still without a Chair to actively lead change for the future and currently struggles to find new Trustees with the appropriate skills to help develop the transformational vision and support plans towards new capital builds. The search goes on and in the meantime the Trust; trustees and staff, take small steps forward towards those goals. The 40th anniversary in two year's time, is perhaps a helpful target.

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing Document and Organisational Structure**

Castle Bromwich Hall and Gardens Trust, a charitable trust set up in 1985, is a Company limited by guarantee and not having a share capital.

The Trust is governed by its Memorandum and Articles of Association, which were revised in 2008.

The following organisations, being Foundation Members, are entitled to nominate and appoint Trustees; Birmingham City Council (2), Castle Bromwich Parish Council(1), The National Trust (1), St Mary and St Margaret's Castle Bromwich Parochial Church Council (1), Solihull Metropolitan Borough Council (2).

The Earl of Bradford, or a person appointed by him, is entitled to be a Trustee.

**Castle Bromwich Hall and Gardens Trust**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document and Organisational Structure**

At the Annual General Meeting up to three Ordinary Members, or such other number as may be set out in the Bye Laws, shall be entitled to be elected to be Trustees.

All Trustees have power to co-opt for such period they think fit any member, who in their opinion is able to contribute to the objects of the Trust, as an addition to the existing Trustees provided the total number of Trustees does not exceed twenty-five. At present, as well as the necessary formal paperwork there is an informal process of induction for new Trustees carried out by the General Manager and a small sub group of Trustees. From time-to-time Trustees participate in further training and information sessions regarding governance issues.

The administration and regular operations of the Trust is affected by the staff team with the support of the Trustees, who meet quarterly and participate in task and finish groups.

**Key Management Remuneration**

The board of directors, who are the charity's trustees comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the charity on a day to day basis. No directors were remunerated for services provided to the charity for this reporting period.

**Risk Management**

Trustees on an ongoing basis examine the major business and operational risks which the trust faces, these are regularly reviewed during trustee meetings and procedures are established and followed to minimise and mitigate against the major risks identified.

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2022****REFERENCE AND ADMINISTRATIVE DETAILS**

Company Number:	01944650 (England & Wales)	
Registered Charity Number:	516855	
Registered Office:	Castle Bromwich Hall and Gardens Trust Chester Road Castle Bromwich Birmingham B36 9BT	
Accountant:	Steven Breese, SAB Accountancy Services Ltd 102 Hamstead Road Birmingham, B43 5BN	
Independent Examiner:	Pearl Accountancy Services Ltd 61 Bridge Street, Kington, HR5 3DJ	
Bankers:	Lloyds Bank Plc 248 Stratford Road, Shirley, B90 3AE	
Investment Managers:	M&G Investments 10 Fenchurch Avenue London EC3M 5AG	CCLA Fund Managers Senator House 85 Queen Victoria Street London, EC4V 4ET

**Trustees**

Trustees The current Trustees, who are also directors for the purposes of the Companies Act, are as follows:

Richard, Earl of Bradford	
Cllr Pauline Sylvia Allen	Nominated by Castle Bromwich Parish Council
Cllr Diane Donaldson	Nominated by Birmingham City Council
Helen Johnson	
Advolly Richmond	
George Edward Richards	
Cllr Martin McCarthy	Nominated by Solihull MBC
Ian Wykes (Appointed 6 April 2022)	
Cllr Alan Feeney (Appointed 1 September 2022 & Resigning 25 May 2023)	Nominated by Solihull MBC
Cllr Marj Bridle (Appointed 1 September 2022)	Nominated by Birmingham City Council
Ian Bush (Resigned 7 April 2022)	
Joseph Tildesley (Resigned 20 July 2022)	
Robert Mountford (Resigned 20 July 2022)	
Simon Carter (Resigned 2 September 2022)	
Mahendra Dabhi (Resigned 15 September 2022)	

**Castle Bromwich Hall and Gardens Trust****Report of the Trustees  
for the Year Ended 31 December 2022****STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Castle Bromwich Hall and Gardens Trust for the purposes of company law) are responsible for preparing the report of the trustees and the financial statement in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP;
- make reasonable and prudent judgements and estimates;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Signed on behalf of the Board of Trustees



Trustee, Ted Richards 23 June 2023

**Castle Bromwich Hall and Gardens Trust****Independent Examiner's Report  
for the Year Ended 31 December 2022****INDEPENDENT EXAMINER'S REPORT**

To the members of Castle Bromwich Hall and Gardens Trust

We report to the trustees on our examination of the accounts of the above charitable company for the year ended 31 December 2022, which are set out on pages 3 to 11.

**Responsibilities and Basis of Report**

As the charity's trustees (and also its directors for the purpose 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 ourselves that the financial statements of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out our examination, we have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

In completing our examination, we can confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that:

The accounting records were not kept in accordance with section 130 of the Charities Act; or

The accounts did not accord with the accounting records; or

The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We have no concerns and have not identified any matters during the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Samantha Woollett  
Independent Examiner  
Pearl Accountancy Services Limited

Date: 26 June 2023

## Castle Bromwich Hall and Gardens Trust

Statement of Financial Activities  
for the Year Ended 31 December 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	Notes	£	£	£	£
<b>INCOME FROM</b>					
Donations, Grantmaking Trusts and Legacies	2	16,683	112,936	129,619	278,135
Charitable activities	3	36,181	-	36,181	24,211
Other trading activities	4	85,269	-	85,269	59,983
Investment income	5	3,324	-	3,324	2,517
<b>Total income</b>		<b>141,457</b>	<b>112,936</b>	<b>254,393</b>	<b>364,846</b>
<b>Expenditure on:</b>					
Raising funds	6	46,193	20,900	67,093	37,957
Charitable activities	7	171,402	98,207	269,609	325,790
		<b>217,595</b>	<b>119,107</b>	<b>336,702</b>	<b>363,747</b>
<b>Net Income/(Expenditure) and Net movement in funds for year before investments gains/(Losses)</b>		<b>(76,138)</b>	<b>(6,171)</b>	<b>(82,309)</b>	<b>1,099</b>
Net gains/(losses) on investments		(3,075)	-	(3,075)	6,515
		<b>(79,213)</b>	<b>- 6,171</b>	<b>- 85,384</b>	<b>7,614</b>
Total funds brought forward		329,062	185,632	514,694	507,081
Transfer between funds		4,205	(4,205)	-	-
<b>Total funds carried forward</b>		<b>254,053</b>	<b>175,257</b>	<b>429,310</b>	<b>514,695</b>

**CONTINUING OPERATIONS**

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

## Castle Bromwich Hall and Gardens Trust

**Balance Sheet**  
At 31 December 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	10	39,214	149,631	188,845	199,261
Investments at market value	11	52,139	-	52,139	55,215
		<u>91,353</u>	<u>149,631</u>	<u>240,984</u>	<u>254,476</u>
<b>Current Assets</b>					
Cash at bank and in hand		163,758	25,626	189,384	200,480
Debtors	12	16,229	-	16,229	75,674
		<u>179,987</u>	<u>25,626</u>	<u>205,613</u>	<u>276,154</u>
<b>Creditors</b>					
Amounts falling due within one year	13	(17,286)	-	(17,286)	(15,935)
		<u>(17,286)</u>	<u>-</u>	<u>(17,286)</u>	<u>(15,935)</u>
<b>Net Current Assets</b>		<u>162,701</u>	<u>25,626</u>	<u>188,327</u>	<u>260,219</u>
<b>Total Assets</b>		<u>254,053</u>	<u>175,257</u>	<u>429,310</u>	<u>514,695</u>
<b>Funds of the Charity</b>					
Unrestricted Fund	15	254,053	-	254,053	341,680
Restricted Fund		-	175,257	175,257	173,015
<b>Total Charity Fund</b>		<u>254,053</u>	<u>175,257</u>	<u>429,310</u>	<u>514,695</u>

**Castle Bromwich Hall and Gardens Trust**

**Balance Sheet  
At 31 December 2022**

**BALANCE SHEET AS AT 31 DECEMBER 2022 CONTINUED**

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors / Trustees responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. In accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 8

- The directors / trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees on 23 June 2023 and signed on their behalf by:



Ted Richards, Trustee

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements****At 31 December 2022****1 Accounting Policies****Basis of preparation****A. Company Status**

The charity is a company limited by guarantee and in the event of it being wound up the liability of each of the members shall be for a sum not exceeding £1.

**B. Basis of Preparation**

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) (updated 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Castle Bromwich Hall and Gardens Trust 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 note(s).

**C. Going Concern Assumption**

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's key funders and stakeholders and upon increasing admission to the gardens and income from events. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the director trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

**D. Charitable Status** Castle Bromwich Hall and Gardens Trust is a registered charity and is exempt from corporation tax and capital gains tax provided its income and gains are applied for charitable purposes.

**E. Income**

All income is recognised in the Statement of Financial Activities when the charitable company is legally entitled, ultimate receipt is probable, and the amount can be quantified with reasonable accuracy.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Income relating to future periods, as a result of donor-imposed conditions specifying the time period, has been treated as deferred income.

**F. Donated Gifts and Services**

Donated gifts and services (in kind) are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the items is probable and that economic benefit can be measured reliably. On receipt, donated goods and services are recognised on the basis of the value of the gift to the charity, namely at the equivalent cost to the donating organisation. A corresponding amount is then recognised in expenditure for the period.

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements  
At 31 December 2022****G. Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to the 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. All expenditure is accounted for on an accruals basis and has been classified under the following activity headings:

- Raising funds comprise the direct cost associated with generating other trading income and raising funds from Trusts and other funding bodies.
- Charitable expenditure comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**H. Tangible Fixed Assets**

Depreciation of fixed assets is calculated to write off the cost of each asset, less any residual value over its estimated useful economic life. The depreciation charge recognised each year relates to the class of the asset, the rates and classes are as follows:

Permanent buildings - *50 years straight line*

Composting toilet - *5 years straight line*

StackaStage - *3 years straight line*

Fixtures & fittings - *5 years straight line*

Tractor Mower- *5 years straight line*

Courtyard building - *5 years straight line*

Gardeners store - *10 years straight line*

Fixed assets are capitalised where their value exceeds £500 unless otherwise determined by the Trustees

**I. Investments**

Investments held as fixed assets are valued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Realised gains or losses on sale of investments are calculated as the difference between the amount at which the investment was valued at the beginning of the year, or cost if purchased during the year, and sale proceeds.

Gains or losses on investments which have not been realised through sales have been taken to the statements of financial activities as unrealised gains or losses on investment assets.

**J. Cash and Cash Equivalents**

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

**K. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Castle Bromwich Hall and Gardens Trust****Notes to the Financial Statements  
At 31 December 2022****L. Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**M. Fund Accounting**

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objects of the charity. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

**N. Pensions**

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2022 were £4,635 (2021 £2,315) and are charged to the statement of financial activities as incurred.

**O. Taxation**

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Financial 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 applied exclusively to Charitable Purposes.

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2022

## 2 Income From Donations And Legacies

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations	7,967	-	7,967	14,547
Gift Aid	2,049	-	2,049	4,457
Legacies	1,000	-	1,000	1,000
Job Retention Scheme Grants	-	-	-	15,274
Grants	5,667	112,936	118,603	242,857
	<b>16,683</b>	<b>112,936</b>	<b>129,619</b>	<b>278,135</b>

	2022	2021
	£	£
<b>Unrestricted:</b>		
Seventh Earl of Bradford's Charitable Trust	3,000	-
Solihull Metropolitan Borough Council (SMBC).	2,667	15,000
SMBC Covid Support Grants	-	9,868
Total unrestricted	<b>5,667</b>	<b>37,486</b>

<b>Restricted:</b>		
AIM/Brighter Day	3,873	-
Creative Communities	4,950	-
Dame Mary Bridgeman	2,324	-
Heart of England Jubilee	9,630	-
Home is Here Now (AIM)	14,850	-
Severn Trent Community Award	18,000	-
Birmingham Airport Community Trust	-	3,000
Stanley Smith (UK) Horticultural Trust	-	3,000
Arconic Foundation - Bounty On Your Doorstep	20,536	17,542
Enterprise Partnership	-	4,800
Historic England	-	29,100
Green Recovery Fund/Defra/NLHF	33,063	61,599
The Arts Society	-	4,100
NHLF Cultural Recovery Fund (1 & 2)	-	52,650
NHLF Resilience Fund	-	29,050
Kickstart Apprentice Grants	5,710	12,618
Other	-	530
Total restricted	<b>112,936</b>	<b>205,371</b>

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2022**3 Income From Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Entry Fees	25,784	-	25,784	14,921
Memberships	10,397	-	10,397	6,697
Other Income	-	-	-	2,593
	<b>36,181</b>	<b>-</b>	<b>36,181</b>	<b>24,211</b>

**4 Other Trading Activities**

	2022 Total £	2021 Total £
Sale of goods	43,737	25,227
Hire of facilities	19,090	10,155
Events	22,442	24,601
	<b>85,269</b>	<b>59,983</b>

**5 Investment Income**

	2022 Total £	2021 Total £
Dividends	2,957	2,513
Bank Interest	367	4
	<b>3,324</b>	<b>2,517</b>

**6 Total Expenditure On Raising Funds**

	Unrestricted Funds	Restricted Funds	Total	Total £
<b>Raising Funds:</b>				
Cost of events	18,036	19,518	37,554	18,675
Cost of goods sold	22,443	732	23,175	16,771
Hire costs	5,714	650	6,364	2,367
Fundraising costs	-	-	-	144
	<b>46,193</b>	<b>20,900</b>	<b>67,093</b>	<b>37,957</b>

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**7 Total Expenditure on Charitable Activities**

	Unrestricted Funds	Restricted Funds	2022 Total £	2021 Total £
<b>Charitable Activities:</b>				
Staff costs - Garden	36,583	5,721	42,304	39,128
- Front of house	23,559	2,055	25,614	11,491
- Management & Admin	22,315	31,234	53,549	71,552
- Visitor engagement & Delivery	5,770	14,618	20,388	24,399
- Digital & Marketing	5,957	-	5,957	-
Garden Maintenance	7,016	17,114	24,130	15,749
Building & Site Development	458	3,673	4,131	13,204
Consultancy & Freelance Staff	7,875	4,918	12,793	38,089
Project Delivery	-	4,298	4,298	3,594
Equipment	697	60	757	1,837
Repairs	-	-	-	3,921
Insurance	4,618	1,200	5,818	6,405
Light, Heat & Water	5,445	570	6,015	5,085
Building Maintenance & Cleaning	13,176	1,327	14,503	30,599
Security	1,989	-	1,989	2,196
Publicity	6,745	3,849	10,594	17,849
Office Supplies & Sundries	13,107	1,957	15,064	17,189
Depreciation	10,228	4,987	15,215	14,896
Loss on Disposal of Assets	-	-	-	4,298
Accountancy & Examination Fees	5,864	626	6,490	4,309
	<b>171,402</b>	<b>98,207</b>	<b>269,609</b>	<b>325,790</b>

**8 Staff Costs**

	2022 £	2021 £
Salaries	125,707	139,081
Social Security Costs	17,470	5,172
Pensions	4,635	2,315
	<b>147,813</b>	<b>146,568</b>

During the year the Trust employed the full-time equivalent of 1.6 gardeners (2021– 1.8), a 0.8 fte general manager (2021 - 0.8), 1.2 employees in the office (2021 – 1.4), 0.2 fte of an education officer (2021 – 0.4), 1.2 fte front of house staff (2021 – 1.2) and a 0.8 fte family and outdoor activity manager (2021 – 0.8).

No employee earned more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the General Manager, Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for the year was £36,157 (2021: £35,942), including pension and employers' national insurance contributions

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2022**9 Trustees Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor the year ended 31 December 2021.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor the year ended 31 December 2021 with the exception of out of pocket expenses relating to activities undertaken by the charity.

**10 Tangible Fixed Assets**

	Permanent Buildings	Courtyard Building	Gardeners Store	Fixtures & Fittings	Composting Toilet	Stacking	Solar Panel Installation	Tractor Mower	Total
<b>Cost</b>									
At 1 Jan 2022	249,374	20,482	23,562	6,656	5,000	2,484	-	5,624	313,182
Disposals	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	4,800	-	4,800
At 31 Dec 2022	249,374	20,482	23,562	6,656	5,000	2,484	4,800	5,624	317,982
<b>Depreciation</b>									
At 1 Jan 2022	94,755	4,096	2,356	3,729	2,000	2,484	-	4,500	113,921
Disposals	-	-	-	-	-	-	-	-	-
Charge for year	4,987	4,096	2,356	1,331	1,000	-	320	1,124	15,215
At 31 Dec 2022	99,743	8,193	4,712	5,060	3,000	2,484	320	5,624	129,137
<b>NBV at 31 Dec 2021</b>	<b>154,619</b>	<b>16,386</b>	<b>21,206</b>	<b>2,927</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>1,124</b>	<b>199,261</b>
<b>NBV at 31 Dec 2022</b>	<b>149,631</b>	<b>12,289</b>	<b>18,850</b>	<b>1,596</b>	<b>2,000</b>	<b>-</b>	<b>4,480</b>	<b>-</b>	<b>188,845</b>

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**Freehold Land**

The land relating to the gardens passed into the ownership of the Trust by Deed of Gift from the Earl of Bradford dated 31 December 1986. As the land is to be retained indefinitely for the use of the Trust and cannot be sold, it is considered to be an inalienable asset and is excluded from the balance sheet. There is no reliable information about cost available and the costs involved in obtaining a valuation would not produce additional benefits to the user of the accounts.

**11 Fixed Asset Investments**

	<b>2022</b>	<b>2021</b>
	£	£
Market Value at beginning of year	55,215	48,700
Unrealised Investment gain/(loss)	<u>(3,075)</u>	<u>6,515</u>
Market Value at end of year	52,140	55,215
Historical cost at end of year	<u>50,000</u>	<u>50,000</u>

**12 Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
Gift Aid Recoverable	2,049	3,268
Accrued income	5,904	68,570
Prepaid expenditure	<u>8,276</u>	<u>3,836</u>
	16,229	75,674

**13 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade Creditors	7,044	7,497
Accruals	3,937	6,937
Deferred income	4,600	1,500
Taxes & NI Liabilities	<u>2,244</u>	<u>-</u>
	17,826	15,934

Deferred income comprises:	<b>2022</b>	<b>2021</b>
	£	£
Balance at beginning of year	1,500	3,650
Released to income in year	(1,500)	(3,150)
Deferred in year	<u>4,600</u>	<u>1,000</u>
Balance at end of year	4,600	1,500

Deferred income relates to deposits held for events in the next financial year.

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2022

## 14 Commitments

	2022	2021
	£	£
Expiring:		
Between one to two years	163	562
	<u>163</u>	<u>562</u>

## 15 Movement in funds

	Balance at start of year	Income	Expendit ure	Investme nt gains/los ses	Transfers	Balance at end of year
2022	£	£	£	£	£	£
<b>Restricted Funds:</b>						
AIM/Brighter Day	-	3,873	(2,920)	-	-	953
Creative Communities	-	4,950	(4,950)	-	-	-
Dame Mary Bridgeman	318	2,324	(2,642)	-	-	-
Heart of England Jubilee	-	9,630	(9,630)	-	-	-
Home is Here Now	-	14,850	(15,445)	-	595	-
NLHF/Defra Lyric Partnership	(3,305)	33,063	(24,958)	-	(4,800)	-
Severn Trent Community Award	-	18,000	(9,096)	-	-	8,904
Stanley Smith (UK) Horticultural Trust	1,698	-	(1,698)	-	-	-
Arconic Foundation	17,304	20,536	(22,072)	-	-	15,768
Historic England	934	-	(934)	-	-	-
Workshop & gardeners	154,619	-	(4,987)	-	-	149,632
Big Lottery	1,446	-	(1,446)	-	-	-
Kickstart Apprentice Grants	12,618	5,710	(18,328)	-	-	-
Total restricted fund	<u>185,632</u>	<u>112,936</u>	<u>(119,106)</u>	<u>-</u>	<u>(4,205)</u>	<u>175,257</u>
<b>Unrestricted funds</b>						
General fund	284,420	141,457	(207,367)	(3,075)	(595)	214,839
Designated Fund	44,642	-	(10,228)	-	4,800	39,214
<b>Total unrestricted funds</b>	<u>329,062</u>	<u>141,457</u>	<u>(217,595)</u>	<u>(3,075)</u>	<u>4,205</u>	<u>254,053</u>
<b>Total Funds</b>	<u>514,695</u>	<u>254,393</u>	<u>(336,701)</u>	<u>(3,075)</u>	<u>-</u>	<u>429,310</u>

**Castle Bromwich Hall and Gardens Trust**

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

The designated fund represents funds utilised for the purpose of capital expenditure, depreciation is charged against the designated fund for each asset purchased.

Transfers relate to restricted funding used for the purchase of fixed assets.

**AIM/Brighter Day**

For the restoration of two 18th century Gardening books belonging to the Gardens, their proper storage and display.

**Heart of England Jubilee**

Supporting public engagement in the visual arts over the summer and producing community created paintings for seasonal display

**The Dame Mary Bridgeman Trust**

Pond safety Fencing and Bench repair

Heating for new outdoor café and event spaces

**AIM/NLHF New Stories New Audiences: ‘Home is Here Now’**

Research, engagement, new onsite interpretation and events celebrating the global stories behind the Gardens plants and vegetables. Working with local communities, especially those with origins abroad.

**DEFRA/ NLHF Green Recovery fund: Lyric Partnership project**

The conclusion of the 12 month project. Work on the restoration and public engagement on the adjacent Historic Parkland (one of 4 projects the partnership completed)

**Severn Trent Community Green Grants: “Going with the Flow”**

Extending Parkland improvements and public engagement and installing rainwater harvesting system in the Gardens

**Arconic Foundation**

**The Arconic Foundation (2) Opening up to Nature: First Encounters for City Dwellers;**

2021- 8/2023

New entrance from the Gardens to the Parkland, increase in family activities around nature and the wild

**The Arconic Foundation (3) Bounty at your Feet;**

Sept 22 – June 23

Community growing, harvesting and engagement

**Historic England Emergency Recovery fund**

For the initial restoration repairs to the Music Room roof, windows, façade and internal plasterwork.

**Big Lottery**

The conclusion of project interrupted by the pandemic supporting and celebrating volunteers.

**GBSLEP**

Conclusion of contract to produce an initial historic and architectural master plan to support further development

## Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2022

## Comparative Movement in funds

	Balance at start of year	Income	Expendit ure	Investme nt gains/los ses	Transfers	Balance at end of year
	£	£	£	£	£	£
<b>2021</b>						
<b>Restricted Funds:</b>						
Workshop & gardeners Fund	159,606	-	(4,987)	-	-	154,619
Heritage Lottery Resilience Fund	(686)	29,050	(28,364)	-	-	-
Heritage Lottery Cultural Recovery Fund 1	52,918	5,450	(37,886)	-	(20,482)	-
Heritage Lottery Cultural Recovery Fund 2	-	47,200	(47,200)	-	-	-
Ratcliffe Foundation	756	-	(756)	-	-	-
Dame Mary Bridgeman Trust	818	530	(1,030)	-	-	318
George Henry Collins	500	-	(500)	-	-	-
Arconic Foundation: Gardeners Store	18,098	-	(148)	-	(17,950)	-
Arconic Foundation: Border Crossing	-	17,542	(238)	-	-	17,304
Big Lottery	9,832	-	(8,386)	-	-	1,446
GBSLEP	4,800	4,800	(9,600)	-	-	-
Airport Community Trust	-	3,000	-	-	(3,000)	-
Historic England	-	29,100	(28,166)	-	-	934
Green Recovery Fund/Defra/NLHF	-	61,599	(64,904)	-	-	(3,305)
Stanley Smith (UK)	-	3,000	(1,302)	-	-	1,698
The Arts Society	-	4,100	(4,100)	-	-	-
<b>Total Restricted Funds</b>	<b>246,643</b>	<b>205,371</b>	<b>(237,567)</b>	<b>-</b>	<b>(41,432)</b>	<b>173,014</b>
<b>Unrestricted funds</b>						
General fund	245,632	159,475	(111,972)	6,515	(2,612)	297,038
Designated Fund	14,806	-	(14,208)	-	44,044	44,642
<b>Total Unrestricted Funds</b>	<b>260,438</b>	<b>159,475</b>	<b>(126,180)</b>	<b>6,515</b>	<b>41,432</b>	<b>341,680</b>
<b>Total Funds</b>	<b>507,081</b>	<b>364,846</b>	<b>(363,747)</b>	<b>6,515</b>	<b>-</b>	<b>514,695</b>

**16 Controlling Interest**

The Charitable company is controlled by its trustees.

**17 Related Party Transactions**

There were no related party transactions during the year or in the previous financial year.

**Castle Bromwich Hall and Gardens Trust**

**Comparative statement of Financial Activities  
For year ended 31 December 2021**

	Unrestricted funds	Restricted funds	2021 Total funds
	£	£	£
<b>Income From</b>			
Donations and legacies	72,764	205,371	278,135
Charitable activities	24,211	-	24,211
Other trading activities	59,983	-	59,983
Investment income	2,517	-	2,517
<b>Total income</b>	<b>159,475</b>	<b>205,371</b>	<b>364,846</b>
<b>Expenditure on:</b>			
Raising funds	13,647	24,310	37,957
Charitable activities	112,533	213,257	325,790
	<b>126,180</b>	<b>237,567</b>	<b>363,747</b>
<b>Net Income/(Expenditure) and Net movement in funds for year before investments gains/(Losses)</b>	<b>33,295</b>	<b>(32,196)</b>	<b>1,099</b>
Net gains/(losses) on investments	6,515	-	6,515
	<b>39,810</b>	<b>(32,196)</b>	<b>7,614</b>
Total funds brought forward	260,438	246,643	507,081
Transfer between funds	41,432	(41,432)	-
<b>Total funds carried forward</b>	<b>341,680</b>	<b>173,015</b>	<b>514,695</b>

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## Castle Bromwich Hall and Gardens Trust

**Comparative Balance Sheet**  
**For year ended 31 December 2021**

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
<b>Fixed Assets</b>				
Tangible Fixed Assets	44,642	154,619	199,261	174,412
Investments at market value	55,215	-	55,215	48,700
	<u>99,857</u>	<u>154,619</u>	<u>254,476</u>	<u>223,112</u>
<b>Current Assets</b>				
Cash at bank and in hand	231,988	(31,508)	200,480	282,750
Debtors	25,770	49,904	75,674	36,238
	<u>257,758</u>	<u>18,396</u>	<u>276,154</u>	<u>318,988</u>
<b>Creditors</b>				
Amounts falling due within one year	(15,935)	-	(15,935)	(35,019)
	<u>(15,935)</u>	<u>-</u>	<u>(15,935)</u>	<u>(35,019)</u>
<b>Net Current Assets</b>	<u>241,823</u>	<u>18,396</u>	<u>260,219</u>	<u>283,969</u>
<b>Total Assets</b>	<u>341,680</u>	<u>173,015</u>	<u>514,695</u>	<u>507,081</u>
<b>Funds of the Charity</b>				
Unrestricted Fund	341,680	-	341,680	260,438
Restricted Fund	-	173,015	173,015	246,643
<b>Total Charity Fund</b>	<u>341,680</u>	<u>173,015</u>	<u>514,695</u>	<u>507,081</u>

**CASTLE BROMWICH HALL AND GARDENS TRUST**

England & Wales - Charity number 516855

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# Accounts

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Company Number 01944650 (England & Wales)  
Charity Number 516855

# ***Castle Bromwich Hall and Gardens Trust***

(A Company Limited by Guarantee and not having a Share Capital)

**Report of the Trustees and Unaudited Financial Statements**

**For the Year Ended 31 December 2021**

# ***Castle Bromwich Hall and Gardens Trust***

## **Report of the Trustees and Unaudited Financial Statements**

### **For The Year ended 31 December 2021**

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# **Castle Bromwich Hall and Gardens Trust**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their report together with the financial statements of the charitable company for the year ended 31 December 2021 which are also prepared to meet the requirements of a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (updated 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

The objects of the Trust are to promote the permanent preservation and restoration of the Gardens (including any structures and buildings contained therein), which adjoin Castle Bromwich Hall, for the benefit and education of the public generally.

The Trust continues to restore and maintain the Gardens and keep them open to the public. Fund raising events take place on a number of weekends during the year.

The Trust depends upon the contribution of a large number of volunteers who work across the whole range of its activities.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)', when reviewing the Charity's aims and objectives and in planning future activities.

### **ACHIEVEMENTS AND PERFORMANCE**

Despite a gradual opening up of the restrictions, 2021, the second year of pandemic, continued to be challenging - but it also brought very tangible and positive opportunities for the Gardens. These Annual Accounts for the calendar year of 2021 are yet again written from the viewpoint of late summer 2022. We expressed a hope last September that we would be able to return to a more practical June AGM, the fact that we have not been able to do that rather accurately reflects just how challenging the volume, and unpredictability, of the work has been over the last 20 months.

As in 2020 the investment in core costs and in special projects from various sources of public funding has been crucial to survival and development. These accounts indicate the volume and variety of funding streams we have benefitted from across 2020/21 and 22.

The National Lottery Heritage Fund, the Arts Council and Historic England, the main distributing bodies for the pandemic emergency grant funding of Cultural Recovery Funds and the Green Recovery Fund, have all felt like true supportive partners to our Trust.

Their staff's efficient and prompt administration and informed understanding of situations like ours have been yet another beacon of light in these difficult times.

Navigating lockdowns and restrictions, the Gardens managed to remain open to the public, as in 2020, at almost every opportunity. While we have not returned to a full seven days of public access, we have settled into regular Wednesday to Sunday opening (30 hours per week), with additional 'specials' and other event occasions.

In 2021 visitor numbers grew by 35% in comparison to 2020 (15% on 2019).

Visitor numbers are certainly not the only important metric for the Trust, but 11,000 is still a rather low number for a Garden our size; there is plenty of room for growth in the coming years.

### **The Gardens and their management: Denise Seckham, Head Gardener reports**

“Yet again I have been overwhelmed by the support for the Gardens from our horticultural volunteers. The team deserves great credit for continuing to care for our Gardens throughout another difficult year. The enthusiastic response to creating high standards of display and creating so much with limited resources astounds me. Thank you everyone for your continued support.

Our garden highlights for 2021 included:

- The clearance of the Gardens storage site to prepare for the delivery and construction of the building (Gardeners machinery store) in early 2022, now complete.
  - A rather large sycamore reduction that allowed us to reopen an area of the garden that had been closed due to safety issues.
  - The building of a new bridge in the outer orchard which spans a drainage ditch. This replaced an older unsafe and rotten bridge on the same site.
  - The tackling of a backlog of routine maintenance from 2020.
  - The return of Trinity Specialist College students to help out in the garden.
  - The production of fruit and vegetables which rather than go to waste are transformed into jams and chutneys for resale in the garden.
  - The removal of a hedgerow at the Mirror Pond to install a new gate linking the Parkland to the Garden.
  - The new compost area was built from pallets (courtesy of EHSmith) and now fully functional. Waste from the garden is now composted and turned into mulch for spreading onto beds in the upper and lower wilderness.
  - The sourcing and planting of historic fruit trees from Solihull Council to replace poor specimens and reduce gaps in our orchard areas.
  - The purchasing and planting of bare root buxus (box) plants to repair our (Maltese cross) parterre after a large area of it unexpectedly died.
  - The reduction of spring bedding costs by replacing with spring flowering bulbs which have the added advantage of being able to be replanted in other areas of the garden after flowering.”
- 

As is evident to all, just managing a Garden of this size and complexity remains a challenge which both professional and volunteer staff continue to rise to. With the benefit of additional funding available this year, the team has felt emboldened to tackle some longer-term maintenance tasks and improvements.

Visitors throughout 2021 were voluble in their appreciation, not just of the Gardens as a whole, but of the condition and standards.

In 2022 funding from the National Gardens Scheme (via WFGA's WRAGs scheme) has enabled us to engage a trainee gardener for 2 days over 12 months. A welcome addition. [The Gardeners store finished in 2022.]

While these pandemic times have necessarily focussed on the very short term – ‘today and tomorrow’ - the enforced change of focus has also highlighted that the Gardens restoration is now over 30 years old and longer-term renewals and replacements will need to be planned for in the next phase of the Gardens existence. Investments in staff, machinery and plants must be part of future planning.

### **Wall, Music Room and hard landscaping**

As reported in last year's accounts, a catastrophic collapse of a length of the historic perimeter wall, happened early in 2021. Emergency works to shore up and make safe were carried out (supported by funding from Lord Bradford's charitable fund). Engineering surveys, QS reports and subsequently a conservation based Condition Report on all the walls, buildings and hard landscaping have been undertaken.

We now have a clear picture of both general maintenance and specific project actions – and funding - needed over the next few years. The appropriate restoration of the wall itself is likely to cost at least £200,000 and following the advice of Historic England, we will be including that project in wider plans for the Gardens over the next 10 years. While it is frustrating not to have been able to reinstate the wall quickly, a focus purely on that would ignore the other pressing needs of a collapsing roof on the old visitor centre, ageing water and waste pipes and insufficient power systems. The recent funded installation of solar panels and future rainwater harvesting on a new Gardeners' Machinery Store have offered us a pilot example of how we may address the longer term.

A bid for Government funded Kickstarter (short term apprentices) to learn basic maintenance of the wall was not successful in 2021 but still remains a goal.

The restoration of the roof and windows of the Music Room, in contrast, has been a great success. Emergency funding from Historic England enabled us to completely refurbish the severely leaking roof, replaster the internal walls and replace the discoloured windows with new safety glass. Although there are still residual damp problems (a hidden chimney breast) and a broken uneven floor to address we have 'rediscovered' the charm and the amazing acoustic of the building. The space will be used, once again for temporary exhibitions, musical recitals and with our new (2022) weddings license, as a memorable place for couples to 'tie the knot'.

### **The Parkland**

Although a long-term ambition, working on the Gardens' surrounding 30 acres of Historic Parkland was not in any developed plan - especially during a pandemic. However, our sense of responsibility for heritage and the environment came into play when a unique opportunity arose to be part of an amazing project alongside Birmingham City Council, Solihull Metropolitan Borough Council and the two local Wildlife Trusts. The 30 acre Parkland outside the Gardens' fences, locally known as 'Lady Brads' and all part of the historic Bradford estate was purchased by the West Midlands County Council in the 1980s in a bid to stop housing development on the historic site and was saved from further encroachments by its designation as a Local Nature Reserve and a Grade2\* Park and Garden. Although successful, little further work has been done on the site for decades.

A DEFRA emergency fund enabled us, and four other environmental projects along the River Cole, to do some essential restoration works to conserve and maintain the value of the distinct and valuable habitats.

Our Birmingham City Council nominated Trustee, Cllr Diane Donaldson was crucial in persuading, an initially very cautious, Birmingham Council that our funded project would be a once in a lifetime chance to benefit the land they own and to the citizens of the area.

Over the 12-month project, the temporary Parkland team helped open up paths, install interpretation and nature trails and engage users and volunteers in the continued use and care of the vast area.

While tackling and managing over 30 years of benign neglect cannot be 'fixed' in 12 months, the impact is truly astounding and has been praised and appreciated by regular users, especially dog walkers, new users and our elected representatives all the way up to MPs and the Regional Mayor. Further maintenance work will need funding and volunteers, of course, but we are beginning to make a successful economic and environmental case for seeing the Gardens and the Parkland as complementary and mutually beneficial.

Our marketing to visitors, and potential visitors, can now comfortably and confidently say that there are 40 acres of historic and beautiful outdoor spaces to explore – it is already proving to be a popular draw – eg during the Commonwealth Games, some visitors to the areas visited twice in order to experience both the wild and the formal - each time, using our outdoor café.

### **The Visitor Offer**

As in 2020 we provided a full range of cultural and family activities across the year, all continuing to comply with social distancing and covid safety rules. We continued to benefit, in part, from many people's reluctance to travel far or to go to indoor events.

Alongside many others in the heritage and cultural industries profit margins on events were tight and it was – and in 2022 still is - impossible to predict audience behaviours. It has been impossible to rely on benchmarks, even from the last 'normal year' of 2019. Covid 'aftershocks' and the cost-of-living crises in 2022 and 2023 promise further uncertainty. We know all our work during 2020 and 2021 enabled us to grow our general customer base and reach and we will work hard to retain that during yet more predicted turmoil in the coming years.

### **Outdoor Café and Shop**

At the start of the pandemic in 2020, the indoor café in the visitor centre was deemed an unsafe environment for staff, volunteers and visitors. A makeshift shop/café was moved into the Orangery. In March 2021, with funding support from the Cultural Recovery Fund, a new temporary cabin structure was built to replace the unhealthy forty year old portacabin in the Courtyard. The Trust's administration office now operates from a refurbished 'side' section of the old visitor centre building.

The new cabins began to be used as a visitor ticket kiosk, shop and café. The attraction of an outdoor café during pandemic restrictions became quickly evident.

Throughout 2021 and 2022 we have been nudging forward and improving things steadily; we still feel very much to be on the nursery slopes but reactions have been overwhelmingly positive.

The change of style and operational model was an enforced reaction to the external conditions of Covid, yet it has catapulted the Trust's daily operations towards the long-held wish to become a local 'destination'.

Limiting the food offer and developing our brand around the terms 'homemade', 'artisan', 'local', 'plant based' and 'organic' have definitely helped.

Staff and volunteer holidays and continued covid absences, challenge further growth, we have not yet reached a level of 'comfortably efficient' daily operation. However, as 2022 has seen an amazing threefold increase in café/kiosk turnover on 2021, we are probably doing something right.

### **Trustees and Governance**

There have been, in the latter half of 2022 some positive movements towards finding a transformational Chair for the Trust.

Covid has obviously limited some active participation by individual Trustees. To have survived relatively well as a Trust and to have progressed and changed so much in such difficult circumstances is testament to the hard work and resilience of the Staff and Trustees.

Longer term plans and visions are finally being articulated more widely in the Trust and it is hoped that the successes and 'wins', grubbed from these difficult years can be positively built upon.

## **FINANCIAL REVIEW**

Taking into account grant funding across financial years and unrealised gains and losses on investments the Charity ends the year with restricted reserves of £173,015 and unrestricted reserves of £341,680, which provides the Trust with the ability to continue its charitable activities into the following year .

Although the tight control over expenses remains, a budget for the current year was set which includes more investment into operational site improvements. The forward financial plan due to be delivered during the coming year will take into account the continued changes enforced by the recent pandemic. It recognises the continued need for investment and growth in order to set a track for an improved financial position in future years.

## **Funds and Reserve Policy**

Funds of the Trust at the end of the financial year are as follows:

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
General funds	297,038	245,632
Designated fixed asset fund	44,642	14,806
Restricted funds - projects	18,396	87,036
Restricted funds – Workshop & Gardeners Mess	154,619	159,607
	<hr/> 514,695	<hr/> 507,081

The Workshop & Gardeners Mess Fund represents historic amounts that were used to create some of the existing buildings of the Trust, are represented by fixed assets and will be used to fund future depreciation of the assets concerned.

Current free reserves of £297,038 represent approximately 16 months of budgeted running costs, which is in excess of the policy set by the trustees of 6 months. Trustees feel that in the current volatile and unpredictable times, building a further cushion of free reserves is a wise precaution. Further work on balancing savings, investment and development in the coming years is a necessary focus for 2022 and 2023.

## **Investment Policy**

The Trustees' policy for the investment of funds is to obtain a balance between capital growth and income with medium risk. A proportion of the funds are held on interest bearing deposits which enable the funds to be readily available.

## **Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months. The forecast income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## **PLANS FOR THE FUTURE**

The Trust plans to continue with the restoration and maintenance of the Gardens. Among plans for the future, we continue to develop finance for the renewal and upgrade of buildings and facilities for the public, staff and volunteers. The General Manager has continued to work with the Trustees in developing long term organisational and financial sustainability.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document and organisational structure**

Castle Bromwich Hall and Gardens Trust, a charitable trust set up in 1985, is a Company limited by guarantee and not having a share capital.

The Trust is governed by its Memorandum and Articles of Association, which were revised in 2008.

The following organisations, being Foundation Members, are entitled to nominate and appoint Trustees;

Birmingham City Council (2), Castle Bromwich Parish Council(1), The National Trust (1), St Mary and St Margaret's Castle Bromwich Parochial Church Council (1), Solihull Metropolitan Borough Council (2).

The Earl of Bradford, or a person appointed by him, is entitled to be a Trustee.

At the Annual General Meeting up to three Ordinary Members, or such other number as may be set out in the Bye Laws, shall be entitled to be elected to be Trustees.

All Trustees have power to co-opt for such period they think fit any member, who in their opinion is able to contribute to the objects of the Trust, as an addition to the existing Trustees provided the total number of Trustees does not exceed twenty-five. At present, as well as the necessary formal paperwork there is an informal process of induction for new Trustees carried out by the General Manager and a small sub group of Trustees. From time-to-time Trustees participate in further training and information sessions regarding governance issues.

The administration and regular operations of the Trust is affected by the staff team with the support of the Trustees, who meet quarterly and participate in task and finish groups.

### **Key management remuneration**

The board of directors, who are also the charity's trustees comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the charity on a day to day basis. No directors were remunerated for services provided to the charity for this reporting period.

### **Risk management**

Trustees on an ongoing basis examine the major business and operational risks which the Trust faces, these are regularly reviewed during Trustee meetings and procedures are established and followed to minimise and mitigate against the major risks identified.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

Company number: 01944650 (England & Wales)

Registered Charity number: 516855

*Registered Office:* Castle Bromwich Hall Gardens  
Chester Road  
Castle Bromwich  
Birmingham  
B36 9BT

*Accountant:* Steve Breese, SAB Accountancy Services  
102 Hamstead Road  
Birmingham, B43 5BN

*Independent Examiner:* Karan Hanlan ACA, Karan Hanlan Independent Examiner Ltd  
1 Saracen Close,  
Ettington, CV37 7SZ

*Bankers:* Lloyds Bank plc  
248 Stratford Road, Shirley

*Investment managers:* M&G Investments                      CCLA Fund Managers  
10 Fenchurch Avenue                      Senator House  
London, EC3M 5AG                      85 Queen Victoria Street, London, EC4V 4ET

### **Trustees**

The current Trustees, who are also directors for the purposes of the Companies Act, are as follows:

Richard, Earl of Bradford  
Cllr Pauline Sylvia Allen                      *Representing Castle Bromwich Parish Council*  
Cllr Diane Donaldson                      *Representing Birmingham City Council*  
William Alexander Esslemont (Resigned 1 December 2021)  
Marian Elizabeth Morris (Resigned 1 December 2021)  
Simon Carter (Resigning 15 Sept 2022)  
Helen Johnson  
Advolly Richmond Taylor  
Mark Rickus (Resigned 9 February 2021)  
Robert Mountford (Resigned 20 July 2022)  
Karen Westwood (Resigned 1 December 2021)  
Mahendra Dabhi (Treasurer)  
Ian Bush (Resigned 7 April 2022)  
Cllr Joseph Tildesley (Resigned 20 July 2022)                      *Representing Solihull MBC*  
George Edward Richards  
Cllr Martin McCarthy (Appointed 16 June 2021) *Representing Solihull MBC*  
Ian Wykes (Appointed 6 April 2022)  
Cllr Marj Bridle (Appointed 1 September 2022) *Representing Birmingham City Council*  
Cllr Alan Feeney (Appointed 1 September 2022)                      *Representing Solihull MBC*

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Castle Bromwich Hall and Gardens Trust for the purposes of company law) are responsible for preparing the report of the trustees and the financial statement in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP;
- make reasonable and prudent judgements and estimates;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Signed on behalf of the Board of Trustees

Trustee, Ted Richards  
1/9/2022

# **Castle Bromwich Hall and Gardens Trust**

## **INDEPENDENT EXAMINER'S REPORT**

TO THE MEMBERS OF CASTLE BROMWICH HALL AND GARDENS TRUST

I report on the financial statements of the charitable company for the year ended 31 December 2021 which are set out on pages 11 to 25.

### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the Charitable 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 financial statements 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 Charities 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 the Charitable Company 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 financial statements 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 financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

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

Karen Hanlan, ACA  
Karen Hanlan Independent Examiner Ltd  
1 Saracen Close, Ettington, CV37 7SZ

Date: 1/9/2022

# Castle Bromwich Hall and Gardens Trust

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

Incorporating an Income & Expenditure Account

	Note	Un- restricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Donations and legacies	2	72,764	205,371	278,135	260,895
Charitable activities	3	24,211	-	24,211	24,098
Other trading activities	4	59,983	-	59,983	25,791
Investment Income	5	2,517	-	2,517	2,518
<b>Total income</b>		<b>159,475</b>	<b>205,371</b>	<b>364,846</b>	<b>313,302</b>
<b>Expenditure on:</b>					
Raising funds	6	13,647	24,310	37,957	20,198
Charitable activities	6	112,533	213,257	325,790	209,913
<b>Total expenditure</b>		<b>126,180</b>	<b>237,567</b>	<b>363,747</b>	<b>230,111</b>
<b>Net income/(expenditure) and net movement in funds for year before investment gains/(losses)</b>					
		<b>33,295</b>	<b>(32,196)</b>	<b>1,099</b>	<b>83,191</b>
Net gains/(losses) on investments		6,515	-	6,515	(10,223)
<b>Net movement in funds</b>		<b>39,810</b>	<b>(32,196)</b>	<b>7,614</b>	<b>72,968</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		260,438	246,643	507,081	434,113
Transfers between funds		41,432	(41,432)	-	-
<b>Total funds carried forward</b>		<b>341,680</b>	<b>173,015</b>	<b>514,695</b>	<b>507,081</b>

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

# Castle Bromwich Hall and Gardens Trust

Company number 01944650

Charity number 516855

## BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	Un- restricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Fixed Assets</b>					
Tangible Fixed Assets	9	44,642	154,619	199,261	174,412
Investments at market value	10	55,215	-	55,215	48,700
		<u>99,857</u>	<u>154,619</u>	<u>254,476</u>	<u>223,112</u>
<b>Current Assets</b>					
Cash at bank and in hand		231,988	(31,508)	200,480	282,750
Debtors	11	25,770	49,904	75,674	36,238
		<u>257,758</u>	<u>18,396</u>	<u>276,154</u>	<u>318,988</u>
<b>Creditors</b>					
Amounts falling due within one year	12	(15,935)	-	(15,935)	(35,019)
<b>Net Current assets</b>		<u>241,823</u>	<u>18,396</u>	<u>260,219</u>	<u>283,969</u>
<b>Total Assets</b>		<u><b>341,680</b></u>	<u><b>173,015</b></u>	<u><b>514,695</b></u>	<u><b>507,081</b></u>
<b>Funds of the Charity</b>					
Unrestricted Fund		341,680	-	341,680	260,438
Restricted Funds		-	173,015	173,015	246,643
<b>Total Charity Funds</b>	14	<u><b>341,680</b></u>	<u><b>173,015</b></u>	<u><b>514,695</b></u>	<u><b>507,081</b></u>

...continued

# **Castle Bromwich Hall and Gardens Trust**

*Company number 01944650*

*Charity number 516855*

## **BALANCE SHEET AS AT 31 DECEMBER 2021 CONTINUED**

For the year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors/Trustees responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006 – however, in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 10.
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees on 1<sup>st</sup> September 2022 and signed on their behalf by:

Ted Richards, Trustee

# Castle Bromwich Hall and Gardens Trust

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

### 1 Accounting Policies

#### a. Company Status

The charity is a company limited by guarantee and in the event of it being wound up the liability of each of the members shall be for a sum not exceeding £1.

#### b. Basis of preparation

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 (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Castle Bromwich Hall and Gardens Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### c. Going Concern assumption

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's key funders and stakeholders and upon increasing admission to the gardens and income from events. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the director trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

#### d. Charitable Status

Castle Bromwich Hall and Gardens Trust is a registered charity and is exempt from corporation tax and capital gains tax provided its income and gains are applied for charitable purposes.

#### e. Income

All income is recognised in the Statement of Financial Activities when the charitable company is legally entitled, ultimate receipt is probable, and the amount can be quantified with reasonable accuracy.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Income relating to future periods, as a result of donor-imposed conditions specifying the time period, has been treated as deferred income.

#### f. Donated gifts and services

Donated gifts and services (in kind) are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the items is probable and that economic benefit can be measured reliably. On receipt, donated goods and services are recognised on the basis of the value of the gift to the charity, namely at the equivalent cost to the donating organisation. A corresponding amount is then recognised in expenditure for the period.

g. Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to the 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. All expenditure is accounted for on an accruals basis and has been classified under the following activity headings:

- Raising funds comprise the direct cost associated with generating other trading income and raising funds from Trusts and other funding bodies.
- Charitable expenditure comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h. Tangible fixed Assets

Depreciation of fixed assets is calculated to write off the cost of each asset, less any residual value over its estimated useful economic life. The depreciation charge recognised each year relates to the class of the asset, the rates and classes are as follows:

*Permanent buildings* - 50 years straight line

*Composting toilet* – 5 years straight line

*StackaStage* – 3 years straight line

*Fixtures & fittings* – 5 years straight line

*Tractor Mower* – 5 years straight line

*Courtyard building* – 5 years straight line

*Gardeners store* – 10 years straight line

Fixed assets are capitalised where their value exceeds £500 unless otherwise determined by the Trustees

i. Investments

Investments held as fixed assets are valued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Realised gains or losses on sale of investments are calculated as the difference between the amount at which the investment was valued at the beginning of the year, or cost if purchased during the year, and sale proceeds.

Gains or losses on investments which have not been realised through sales have been taken to the statements of financial activities as unrealised gains or losses on investment assets.

j. Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

k. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

m. Fund accounting

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objects of the charity. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

n. Pensions

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2021 were £2,315 (2021 £2,380) and are charged to the statement of financial activities as incurred.

## 2. Donations and legacies

	Un- restricted Funds £	Restricted Funds £	Total 2021 £
Donations	14,547	-	14,547
Gift aid	4,457	-	4,457
Legacies	1,000	-	1,000
Job retention scheme grants	15,274	-	15,274
Grants	37,486	205,371	242,857
	<u>72,764</u>	<u>205,371</u>	<u>278,135</u>

	Un- restricted Funds £	Restricted Funds £	Total 2020 £
Donations	5,507	-	5,507
Gift aid	905	-	905
Legacies	2,500	-	2,500
Job retention scheme grants	27,476	-	27,476
Grants	35,000	189,507	224,507
	<u>71,388</u>	<u>189,507</u>	<u>260,895</u>

Grants comprise the following:

	2021 £	2020 £
<b>Un-restricted:</b>		
Solihull Metropolitan Borough Council (SMBC)	15,000	25,000
SMBC Covid support grants	9,868	10,000
Kickstart apprentice grants	12,618	-
Total un-restricted	<u>37,486</u>	<u>35,000</u>
<b>Restricted:</b>		
Birmingham Airport Community Trust	3,000	-
Stanley Smith (UK) Horticultural Trust	3,000	-
Arconic Foundation	17,542	18,357
Greater Birmingham & Solihull Local Enterprise Partnership	4,800	4,800
Historic England	29,100	-
Green Recovery Fund/Defra/NLHF	61,599	-
The Arts Society	4,100	-
NHLF Cultural Recovery Fund (1 &2)	52,650	144,450
NHLF Resilience Fund	29,050	6,000
Other	530	15,900
Total restricted	<u>205,371</u>	<u>189,507</u>

### 3. Charitable activities

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Entry fees	14,921	15,748
Membership	6,697	8,125
Other income	2,593	225
	<u>24,211</u>	<u>24,098</u>

### 4. Other trading activities

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Sale of goods	25,227	13,780
Hire of facilities	10,155	1,676
Events	24,601	10,335
	<u>59,983</u>	<u>25,791</u>

### 5. Investment income

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Dividends	2,513	2,454
Bank interest	4	64
	<u>2,517</u>	<u>2,518</u>

## 6. Expenditure

	Restricted £	Unrestricted £	Total 2021 £
<b><i>Raising funds</i></b>			
Cost of events	15,468	3,207	18,675
Cost of goods sold	7,787	8,984	16,771
Hire costs	1,055	1,312	2,367
Fundraising costs	-	144	144
<b>Total raising funds</b>	<b>24,310</b>	<b>13,647</b>	<b>37,957</b>

### ***Charitable Activities***

Staff costs - Garden	2,513	36,615	39,128
- Front of House	4,389	7,102	11,491
- Management & Administration	49,796	21,756	71,552
- Projects	27,023	(2,624)	24,399
Garden Maintenance	12,204	3,545	15,749
Building & Site development	11,838	1,366	13,204
Consultancy/freelance staff	31,095	1,536	32,631
Front of house casuals	2,715	2,743	5,458
Project delivery	3,594	-	3,594
Equipment	1,273	564	1,837
Repairs	3,900	21	3,921
Insurance	400	6,005	6,405
Light, heat and water	2,431	2,654	5,085
Building maintenance and cleaning	28,499	2,100	30,599
Security	1,133	1,063	2,196
Publicity	11,975	5,874	17,849
Office supplies and sundries	9,760	7,429	17,189
Depreciation	4,987	9,909	14,896
Loss on disposal of assets	-	4,298	4,298
Accountancy and examination fees	3,732	577	4,309
	<b>213,257</b>	<b>112,533</b>	<b>325,790</b>

<b>Charitable Activities - 2020</b>	<b>Raising funds £</b>	<b>Charitable Restricted £</b>	<b>Total 2020 £</b>
Staff costs - Garden	-	37,442	37,442
- Management & Administration	-	60,112	60,112
- Projects	-	20,196	20,196
Garden Maintenance	-	13,060	13,060
Building & Site development		5,799	5,799
Consultancy/freelance staff		15,329	15,329
Insurance	-	6,250	6,250
Light, heat and water	-	4,640	4,640
Building maintenance and cleaning	-	11,251	11,251
Security	-	2,150	2,150
Publicity	-	6,150	6,150
Office supplies and sundries	-	12,557	12,557
Legal & professional fees		272	272
Depreciation	-	11,551	11,551
Cost of events	12,220	-	12,220
Cost of goods sold	7,978	-	7,978
Accountancy and examination fees	-	3,154	3,154
	20,198	209,913	230,111

## 7. Staff costs

	<b>2021 £</b>	<b>2020 £</b>
Salaries	139,081	108,005
Social Security costs	5,172	7,365
Pensions	2,315	2,380
	146,570	117,750

During the year the Trust employed the full-time equivalent of 1.8 gardeners (2020 – 1.8), 1.4 employees in the office (2020 – 1.8)- one permanent employee voluntarily reducing contracted hours due to family circumstances, the education officer was vired to the Green Recovery Fund project, 0.4 (2020 – 0.6).

The NHLF Resilience project (begun in 2019 was permitted to be 'stretched' out due of Covid; one of the job share managers going on maternity in Feb 2021 with the remaining manager increasing hours and the remaining functions covered by contract.)

The Green Recovery Fund project (the Parkland) engaged a full-time manager on a 12 month contracted basis.

The Trust benefitted from 2 Kickstart employees for 6 months, retaining their services (0.2) for a further 3 months of the year and engaged, on casual bases, a small pool of Duty Managers to manage the front of house, café and other visitor facing services (1.2 equivalent fte).

No employee earned more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the General Manager,

Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for the year was £35,942 (2020: £35,931), including pension and employers national insurance contributions.

## 8. Trustee remuneration & benefits

There were no trustee remuneration or other benefits for either the year ended 31 December 2021 or 2020.

No expenses were paid to any Trustee in the year.

Trustees Cllrs Marj Bridle, Diane Donaldson and Martin McCarthy have all been on the board of the Airport's Charitable Trust during the period, but did not take part in any grants decision making.

9. Tangible fixed assets	Permanent Buildings £	Composting toilet £	Equipment £	Fixtures/Fittings £	Tractor Mower £	Courtyard building £	Gardeners Store £	Total £
Cost								
At 1 January	249,374	5,000	13,230	6,656	5,624	-	-	279,884
Disposals	-	-	(10,746)	-	-	-	-	(10,746)
Additions	-	-	-	-	-	20,482	23,562	44,044
At 31 December	249,374	5,000	2,484	6,656	5,624	20,482	23,562	313,182
Depreciation								
At 1 January	89,768	1,000	8,931	2,398	3,375	-	-	105,472
Disposals	-	-	(6,447)	-	-	-	-	(6,447)
Charge for the year	4,987	1,000	-	1,331	1,125	4,097	2,356	14,896
At 31 December	94,755	2,000	2,484	3,729	4,500	4,097	2,356	113,921
Net book value 2021	154,619	3,000	-	2,927	1,124	16,385	21,206	199,261
Net book value 2020	159,606	4,000	4,299	4,258	2,249	-	-	174,412

### Freehold Land

The land relating to the gardens passed into the ownership of the Trust by Deed of Gift from the Earl of Bradford dated 31 December 1986. As the land is to be retained indefinitely for the use of the Trust and cannot be sold, it is considered to be an inalienable asset and is excluded from the balance sheet. There is no reliable information about cost available and the costs involved in obtaining a valuation would not produce additional benefits to the user of the accounts.

<b>10. Fixed Asset Investments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Market Value at beginning of year	48,700	58,922
Unrealised investment gain/(loss).	6,515	(10,222)
Market value at end of year	55,215	48,700
Historical cost at end of year	50,000	50,000

The investment represents 3548.055 units of the M & G Securities Ltd Charifund.

<b>11. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift Aid recoverable	3,268	905
Accrued income	68,570	31,504
Prepaid expenditure	3,836	3,829
	75,674	36,238

<b>12. Creditors; amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	7,497	-
Accruals	6,937	31,369
Deferred income	1,500	3,650
	15,935	35,019

<b>Deferred income comprises:</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Balance at beginning of year	3,650	3,450
Released to income in year	(3,150)	(3,450)
Deferred in year	1,000	3,650
Balance at end of year	1,500	3,650

Deferred income relates to deposits held for events in the next financial year.

<b>13. Commitments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Expiring:		
Between one to two years	562	-
Between three to five years	-	562
	<u>562</u>	<u>562</u>

#### 14. Movements in funds

<b>2021</b>	Balance at beginning of year £	Income £	Expenditur e £	Investm ent gains/(lo sses) £	Transfer s £	Balance at end of year £
<b>Restricted funds</b>						
Workshop & gardeners Fund	159,606	-	(4,987)	-	-	<b>154,619</b>
Heritage Lottery Resilience Fund	(686)	29,050	(28,364)	-	-	-
Heritage Lottery Cultural Rcovery Fund 1	52,918	5,450	(37,886)	-	(20,482)	-
Heritage Lottery Cultural Recovery Fund 2	-	47,200	(47,200)	-	-	-
Ratcliffe Foundation	756	-	(756)	-	-	-
Dame Mary Bridgeman Trust	818	530	(1,030)	-	-	<b>318</b>
George Henry Collins	500	-	(500)	-	-	-
Arconic Foundation: Gardeners Store	18,098	-	(148)	-	(17,950)	-
Arconic Foundation: Border Crossing project	-	17,542	(238)	-	-	<b>17,304</b>
Big Lottery (volunteer celebrations )	9,832	-	(8,386)	-	-	<b>1,446</b>
GBSLEP	4,800	4,800	(9,600)	-	-	-
Airport Community Trust	-	3,000	-	-	(3,000)	-
Historic England: Music Room restoration	-	29,100	(28,166)	-	-	<b>934</b>
Green Recovery Fund/ DEFRA/NLHF (Parkland: Lyric Partnership project)	-	61,599	(64,904)	-	-	<b>(3,305)</b>
Stanley Smith Horticultural Trust	-	3,000	(1,302)	-	-	<b>1,698</b>
The Arts Society	-	4,100	(4,100)	-	-	-
<b>Total restricted fund</b>	<u>246,643</u>	<u>205,371</u>	<u>(237,567)</u>	<u>-</u>	<u>(41,432)</u>	<u><b>173,015</b></u>
<b>Unrestricted funds</b>						
General fund	245,632	159,475	(111,972)	6,515	(2,612)	<b>297,038</b>
Designated Fund	14,806	-	(14,208)	-	44,044	<b>44,642</b>
<b>Total unrestricted funds</b>	<u>260,438</u>	<u>159,475</u>	<u>(126,180)</u>	<u>6,515</u>	<u>41,432</u>	<u><b>341,680</b></u>
<b>Total Funds</b>	<u><b>507,081</b></u>	<u><b>364,846</b></u>	<u><b>363,747</b></u>	<u>6,515</u>	<u>-</u>	<u><b>514,695</b></u>

The designated fund represents funds utilised for the purpose of capital expenditure, depreciation is charged against the designated fund for each asset purchased.

Transfers relate to restricted funding used for the purchase of fixed assets.

The Workshop & Gardeners Mess fund (built 2004) represents funds raised for the permanent building (gardeners' facilities) less depreciation to date and is set aside to provide for future depreciation of the assets and is a fund already spent and not available for future spending.

The various grant funds received via the portal of National Lottery Heritage Fund relate to both before the pandemic (the Resilience Fund) and specific national pandemic emergency funding (Cultural Recovery Funds 1 and 2). The first project specifically being a programme to develop revenue generating strands while the emergency programmes (CRF) supported, uniquely, general running costs, overheads and extra pandemic measures to ensure that heritage sites were able to operate and survive.

### **NHLF Resilience Fund**

'Delivering Sustainability Through Earned Income'. A programme of development led by the newly engaged Business Development Manager(s). Initially an 18month project, NLHF permitted a reprofiling of activities to extend the project to operate minimally during the pandemic and to August 2021.

### **NHLF Covid Emergency Fund (2020)**

Part of a package of short-term funding support to help heritage organisations in the covid 19 emergency take immediate actions needed to stabilise operations and manage unforeseen risks.

### **NHLF Cultural Relief Funds (1 and 2)**

The government's emergency funding to help restart vital maintenance on cherished heritage sites, keeping venues open and supporting those working in the sector.

Ratcliffe Foundation & George Henry Collins provided funding to help towards the costs of recreating facilities following the move out of part of land owned by the Hotel, which ran over slightly into 2021.

Funds from **The Dame Mary Bridgeman Trust** were used to provide heavy duty watering hose. In 2021 funds were received or actioned from **Arconic Foundation** for two projects: one to build sustainable storage space for garden maintenance and the second to install new access gates in the perimeter fence opening up the historic ClaireVoie and engaging communities in work and learning across the formal and wilder habitats of the Garden.

The **Big Lottery Community Fund**, initially intended to help celebrate 35 years of volunteering-delayed and repurposed due to covid, was used to develop stories, interactions and small exhibitions about and with volunteers.

The **Greater Birmingham & Solihull Local Enterprise Partnership Limited (GBSLEP)** funded outline business survey plan for the gardens was completed, with further Trustee development yet to be actioned.

**Birmingham Airport Community Trust** supported the finishing of the Gardeners store (with roller shutters and solar panels for electric generation).

**Historic England, Emergency Fund** successfully tackled the chronically leaking roof of the Music Room, replastering the interior and replacing old safety perspex with more appropriate safety glass.

### **The Green Recovery Fund/ DEFRA/NLHF : LYRIC partnership: Parkland**

A major partnership led by Warwickshire Wildlife Trust, between ourselves, Birmingham City Council, Solihull Metropolitan Borough Council, Birmingham and Black Country Wildlife Trust and The Princes Trust.

While participating across five conservation projects across the region, our work in the 12 month funded project, focussed on a limited range of restoration actions, and their consequent public engagement, on the neglected adjoining Historic Parkland. A Conservation Management Plan (one of the outcomes of the funded project) will drive any future- funded – plans for continued renewal and maintenance.

**Stanley Smith Horticultural Trust** enabled overdue maintenance work on some of the larger trees, including overdue reshaping of yews and will continue into 2022.

**The Arts Society** supported the continued running, development and pandemic adjustments of creative activities for families and adults.

<b>2020</b>	Balance at beginning of year £	Income £	Expenditure £	Investment gains/(losses) £	Transfers £	Balance at end of year £
<b>Restricted funds</b>						
Workshop & gardeners Fund	164,594	-	(4,987)	-	-	<b>159,607</b>
Heritage Lottery Resilience Fund	20,959	6,000	(27,645)	-	-	<b>(686)</b>
Heritage Lottery Cultural Recovery fund 1/2	-	85,050	(32,132)	-	-	<b>52,918</b>
Heritage Lottery Emergency Fund	-	59,400	(53,420)	-	(5,980)	-
Ratcliffe Foundation	3,000	-	(2,244)	-	-	<b>756</b>
Dame Mary Bridgeman Trust	1,150	-	(332)	-	-	<b>818</b>
George Henry Collins	500	-	-	-	-	<b>500</b>
Scott Finnis	-	6,000	(6,000)	-	-	-
Arconic foundation	-	18,357	(259)	-	-	<b>18,098</b>
Big Lottery	-	9,900	(68)	-	-	<b>9,832</b>
GBSLEP	-	4,800	-	-	-	<b>4,800</b>
<b>Total restricted fund</b>	<b>190,203</b>	<b>189,507</b>	<b>(127,087)</b>	-	<b>(5,980)</b>	<b>246,643</b>
<b>Unrestricted funds</b>						
General fund	229,518	123,795	(96,460)	<b>(10,223)</b>	(998)	<b>245,632</b>
Designated Fund	14,392	-	(6,564)	-	6,978	<b>14,806</b>
<b>Total unrestricted funds</b>	<b>243,910</b>	<b>123,795</b>	<b>(103,024)</b>	<b>(10,223)</b>	<b>5,980</b>	<b>260,438</b>
<b>Total Funds</b>	<b>434,113</b>	<b>313,302</b>	<b>(230,111)</b>	<b>(10,223)</b>	-	<b>507,081</b>

#### 15. Controlling interest

The Charitable Company is controlled by its trustees.

#### 16. Related Party Transactions

There were no related party transactions during the year or in the previous financial year.

## 17. Comparative statement of Financial Activities for year ended 31 December 2020

	Un- restricted Funds £	Restricted Funds £	Total £
<b>Income from:</b>			
Donations and legacies	71,388	189,507	260,895
Charitable activities	24,098	-	24,098
Other trading activities	25,791	-	25,791
Investment Income	2,518	-	2,518
<b>Total income</b>	<b>123,795</b>	<b>189,507</b>	<b>313,302</b>
<b>Expenditure on:</b>			
Raising funds	2,942	17,256	20,198
Charitable activities	100,082	109,831	209,913
<b>Total expenditure</b>	<b>103,024</b>	<b>127,087</b>	<b>230,111</b>
<b>Net income for year before investment losses</b>	<b>20,771</b>	<b>62,420</b>	<b>83,191</b>
Losses on investments	(10,223)	-	<b>(10,223)</b>
<b>Net movement in funds</b>	<b>10,548</b>	<b>62,420</b>	<b>72,968</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	243,910	190,203	434,113
Transfer between funds	5,980	(5,980)	-
<b>Total funds carried forward</b>	<b>260,438</b>	<b>246,643</b>	<b>507,113</b>

**CASTLE BROMWICH HALL AND GARDENS TRUST**

England & Wales - Charity number 516855

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# Accounts

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REGISTERED COMPANY NUMBER: 01944650 (England and Wales)  
REGISTERED CHARITY NUMBER: 516855

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
Castle Bromwich Hall and Gardens Trust**

Chester Road  
Castle Bromwich  
Birmingham  
B36 9BT

**Castle Bromwich Hall and Gardens Trust**

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for the Year Ended 31 December 2020**

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## Castle Bromwich Hall and Gardens Trust

### Message from the Chair of Trustees for the Year Ended 31 December 2020

Dear Members,

Despite preserving and conserving an historic Garden as it was, and has been for over 250 years, 'change' is always with us at the Trust. Although we are a place of quiet and continuity, the Gardens did not escape the disruption of the global pandemic of 2020/2021.

We are grateful to everyone involved, internally and in the wider world, who has contributed to the overall survival and maintenance of the Gardens as an historic and publicly accessible asset during this time.

Simon Carter, as interim Chair, had to step down during 2020 (although remains a Trustee) and the Trust continued to be managed by the small staff team with support from Trustees.

These accounts are the result of their combined and co-operative efforts.

The Trustees continue the search for an active and forward looking Chair of Trustees who can build on the successes made and to meet and happily greet the major challenges of the future.

On behalf of the Trustees may I thank you all for your support and dedication to the gardens.

On behalf of the Trustees



MAHENDRA DABHI

19th Sept 2021

# Castle Bromwich Hall and Gardens Trust

## Report of the Trustees for the Year Ended 31 December 2020

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 2020. 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) (updated 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objects of the the Trust are to promote the permanent preservation and restoration of the Gardens (including any structures and buildings contained therein), which adjoin Castle Bromwich Hall, for the benefit and education of the public generally.

The Trust continues to restore and maintain the Gardens and keep them open to the public. Fund raising events take place throughout the year.

The Trust depends upon the contribution of a large number of volunteers who work across the whole range of its activities.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)", when reviewing the Charity's aims and objectives and in planning future activities.

### ACHIEVEMENTS AND PERFORMANCE

2020 was a difficult year for everyone and for some, devastating.

There is no doubt that without emergency public funding being made available and being 'won', the Gardens would have ceased to operate completely in 2020.

While the year, and indeed the following year 2021, has been exceedingly tough, the Gardens have largely remained open and in many ways the Trust has been able to take a 'step up' for the future.

We are reflecting back, in these Annual Accounts, on the calendar year of 2020 yet again from the viewpoint of late summer 2021. We can only hope that in 2022, as equilibrium returns, the report for 2021 can be finalised well within 5 months of the end of our financial year.

The effect of the global pandemic on the Gardens Trust has sometimes pushed us back to older ways and at other times enabled us to take action and bigger strides forwards than we could ever have envisaged.

2020 started with optimism, there had been a 32% rise in visitor figures in 2019. In January we had just recruited two new Business Development Managers (on a job share) to continue the Heritage Fund Resilience project, plans for summer events, tree and other new works in the Gardens were well under way...

The Gardens closed on lockdown, March 23rd 2020. For three months most staff were put on furlough. The only people working were the General Manager, working from home, and the Assistant Gardener covering basic gardens tasks with 3 -4 locally based (marvellous!) garden volunteers helping out.

By June, with extra funding raised from the Government and from the Heritage Lottery Emergency Fund, the Gardens were able to re-open for prebooked visits only.

Both local government and industry advice (including from the Royal Horticultural Society and Visit Britain/England) was sought about safety and protocols. We signed up for, and achieved, the Tourism Industry's 'We're Good to Go' standard and continue to update our risk assessments and onsite and public procedures as 2021 progresses.

An online ticket booking provider was found and the system set up within 3 weeks. In June 2020 we had more visitors than in June 2019.

Providing a safe and beautiful space for our neighbours was one thing we knew we could do at such a time, and it seemed to be greatly appreciated firstly, by members and then as we opened further, the general public.

# Castle Bromwich Hall and Gardens Trust

## Report of the Trustees for the Year Ended 31 December 2020

### ACHIEVEMENTS AND PERFORMANCE (Continued)

Through the year and across lockdowns we continued to work on the principle that we could, and should, provide access for people. We always knew that the Gardens are good for the soul and we are pleased, in our own little way, to have been able to support our visitors' (and workers) physical and mental health through the pandemic.

#### Operational changes

During the summer Gardening volunteers were allowed to return on a strict rota to ensure safety. All but the most in need of close supervision or otherwise frail have now returned to look after the Gardens.

The volunteer indoor café and shop were no longer viable options during the pandemic and, alongside other physical and safety changes, the shop, tea and coffee facilities were moved to the Orangery for the summer. A strict 'one in, one out' as in other public places, was maintained and worked really well during the summer 2020.

The new shape of the public offer used more technology: cashless transactions, limited handling and prebooked visits. Staff, not on furlough, incorporated these changes very quickly and previous volunteers were invited back to support the opening to the public.

Some previous event and café volunteers were able to return and adapted well to the new circumstances, many though still have not returned, finding the changes too much or not suiting their changed needs.

During the summer our neighbours at the Hall/Hotel were less circumspect than we and after a number of large events contravening legislation and guidance, they had their licenses withdrawn and were fined. In general we, in the Gardens Trust, appear to have avoided any knock on reputational damage. We continue to feel a strong moral responsibility for all of the built heritage and always hope that property owners across the wider conservation area can act together for the mutual benefit of the historic assets we all look after.

In 2021, with the new outdoor 'Courtyard Café' cabins and our different style of food offer attracting more customers than ever before, the Front of House operation has grown substantially. Paid Duty Managers now take on large chunks of the more complex operational responsibilities and work with teams of volunteers, some of whom are new and others are Gardens' 'veterans'.

#### Flexing' the business model

The external circumstances of the pandemic accelerated an already mooted change of our basic business model: from being largely volunteer led to being volunteer supported.

In such a small organisation the changes have been seismic at personal, operational and strategic levels. Operating across various lockdown stages we have had to pivot and re-pivot workplans, timetables and at the same time keep a continuity of service to the public.

The costs of the changes have been substantial and not always predictable i.e. extra materials, increase in the overall costs of sales as well as all the supply chain and recruitment delays that many other organisations have experienced.

In general, we are excited by the changes and think they are for the best in the long term, but there is no doubt that the cost of such rapid change is still potentially a financial threat in the short term.

#### Public events and offer

Working strictly within government guidelines the Gardens scheduled and ran a series of open air theatre, music and other family friendly events and workshops throughout 2020. A lot of work went into changing how events were run to ensure the safety of the participants and the staff/volunteers. We have made sure throughout that we maintain both actual safety and the *perception of safety*, for people.

As well as offering the public some much needed respite from their homes and the effects of the pandemic, we were equally pleased to be able to provide opportunities for artists and musicians who had otherwise lost their livelihoods.

In 2020, despite being closed for 4 months our visitor figures were only 15% down on 2019 - which itself had seen a 32% rise on the previous year.

## Castle Bromwich Hall and Gardens Trust

### Report of the Trustees for the Year Ended 31 December 2020

#### ACHIEVEMENTS AND PERFORMANCE (Continued)

In the period April -March 2020/21 visitor numbers were up 18% on the same period for 2018/19. Although not the only measure of success, providing a service during the pandemic seemed to be both the right thing and a good thing.

#### Support

The Gardens, although well on a path to greater self-sufficiency and building its revenue generating strands, could not have survived without further public funding support. As well as statutory furlough and small business support, the public were generous in their response to calls for funds for spring bulbs and for daily donations on visiting. We were successful with grant funding bids to the Heritage Lottery Emergency and Cultural Recovery Funds and also to Historic England (for emergency repairs to the Music Room) and to the Green Recovery Fund, ( in partnership with the two local Councils and Wildlife Trusts )for restorative works, starting in 2021, along the River Cole and on the Historic Parkland adjacent to the Gardens.

All of these funds have been a lifeline, have helped us make positive changes more quickly than we could ever have envisaged, but have also severely strained the staff who have remained working and challenged the return of those who are, or were, on furlough.

The financial costs of staying open have of course been very high, and only partially offset by emergency public funding. These Annual Accounts, reflect growth in revenue generation, but this will be balanced by the extra costs of creating that increase.

#### Gardens, heritage and staff

"Our focus in the gardens from March onwards shifted to respond to the crisis and manage the garden tasks in the safest way possible as certain tasks still needed to be undertaken.

The support of the horticultural volunteers has been invaluable throughout the various lockdowns and I want to thank them for their understanding with regards to the continuous adjustments of working practices. Their time and effort is greatly appreciated especially as our corporate and college volunteer participants were reduced throughout the pandemic.

Covid-19 has had and will continue to have impact on us as supplies are harder to locate and the cost of some sundries continues to rise. Generous support from the public, through a Just Giving fundraising campaign just after lockdown, enabled us to feel confident enough to purchase the necessary spring bulbs for 2021 in advance.

The Gardens throughout the year have looked fantastic and visitors have appreciated the effort put into making it an oasis in the city. The Gardens continue to develop greater colour during the summer months with additions to the Upper Wilderness and companion planting in the Batty Langley Vegetable Garden, giving that hint of much needed colour in what has been a tough year.

Looking forward, we are hoping to replant areas of the Parterre in 2021 and replant some of the missing fruit trees in the orchard whilst starting to reduce the size of the yew trees in the Lower Wilderness to open the Claire Voie area once again.

#### From the Head Gardener, Denise Seckham

Despite a tiny team involved in the upkeep of the Gardens during the year, many visitors commented how well the Gardens looked - even in comparison with other, larger and better resourced Gardens. Good management and concentrating on the essentials really paid off and, as ever, we owe a big vote of thanks to the Gardening team.

While the team in 2021 has grown (with volunteers returning), keeping up with the general maintenance, never mind longer term investment work, is still a mammoth task. As the Trust comes to the end of its first 3 year Business Plan in 2021 and looks forward to the next 3 to 5 years, increased professional and permanent support in the Gardens is a consideration, and a priority.

Operating remotely and in very uncertain times has taken a toll on the staff across all areas of operation, yet everyone has continued to be cheerful and to 'just get on with it'. Another cause for applause and gratitude.

However, the full extent of emotional and physical exhaustion, and similar pandemic aftereffects amongst the team, will continue to be monitored.

The two National Lottery Heritage Fund Resilience Project staff (John Mostyn and Holly Rackham) both steered the best course they could through furlough, extensions and, latterley, maternity leave.

## Castle Bromwich Hall and Gardens Trust

### Report of the Trustees for the Year Ended 31 December 2020

#### ACHIEVEMENTS AND PERFORMANCE (Continued)

2020 was not the year they expected and 'making a difference' to our revenue streams has been hard won in the year. Nevertheless, new events, better marketing, a flexible approach to hire and attracting a much wider audience are all successes of the year - perhaps not as we predicted, but all positive.

Informal staff reviews have resulted in some changes in staff contracts and roles. As the long term effects of the pandemic unfold and the subsequent changes of skills and roles needed become evident, there will be more changes to the way the Trust is staffed. All within our ability to raise and earn income.

#### Trustees

During the year Trustees have continued to meet as usual – albeit virtually. They have been supportive of the general efforts of staff and where possible have assisted with specific business and heritage issues and, for example, liaised extensively with our bank (whose service over the year has been well below expectations).

Simon Carter, stepped down as temporary chair at the beginning of the year as he moved away from the area, although remains an actively supportive Trustee. Being without a proactive and visionary Chair at this time of massive change is hampering for all. We continue to look for a Chair of Trustees who can build on the change that has started and keep the emerging Masterplan vision on track.

#### Heritage assets - into 2021

Despite, and sometimes because of, the pandemic the Trust has continued to actively care for the substantial heritage it has responsibility for.

The **1723 Music Room**, sometimes called the Summer House, at one end of the Holly Walk, is a key building in creating the 'Sense of Place' and character of the Gardens. Although originally restored during the 1980s, roofing tiles and brickwork became progressively worn, broken and, in the case of the lead flashing, stolen. Small repair work over the years could not prevent water ingress and severe deterioration of the buildings. An application to Historic England's Heritage at Risk Fund was successful and work began in early 2021 and finished in July 2021.

As part of the Historic England funding process they recommended we make a revised listing application in order to ensure that the walls, statuary and buildings were individually listed rather than be part of the whole. While not a task we expected to do during the pandemic, all the built heritage now has a separate listing as Grade II.

We were lucky enough to have Richard, Lord Bradford formally open the Music Room in August 2021 and we were all thrilled that 18th century music from the original Bridgeman archives was played, perhaps for the first time in over 200 years-

A successful partnership bid to the Government's Green Recovery Fund has also resulted in a year's work on restoring and maintaining both the natural and historic assets of the 30 acre Parkland which surrounds the formal Gardens. Partners in the wider River Cole project include Birmingham City Council, Solihull MBC, the two regional Wildlife Trusts, the Princes Trust and a number of smaller community groups alongside support from Historic England. Development work and public engagement with this local nature reserve has been very popular and it is hoped to find further funding to continue to roll back the decades of benign neglect on the land.

With the benefit of further Covid related government funding (Cultural Recovery Fund etc) works to improve some paths and access routes for the public were undertaken. Thus enabling better access to a wider set of people for longer throughout the year.

All is not good news though. Early in snowy January 2021 over 20m of 3 metre high historic walls collapsed. No one was hurt and despite expert investigations no specific cause has been found. Another 20 metres adjacent is also in danger of collapse although it has been temporarily buttressed and is safe. Our insurers could not find a reason to support a claim for costs against the initial emergency actions, but have given a small ex gratia payment in support. Although the Trust does not have reserves set aside for such work a condition survey, structural engineering investigation and QS estimate has been commissioned. This will provide the necessary information for the Trust to start a capital fundraising campaign to rebuild. Currently, it is believed that the costs may be between £150,000 and £200,000.

There is still much to do on a regular and strategic basis to maintain both the Grade 2\* Park and Garden and the Grade 2 Heritage walls and buildings.

# Castle Bromwich Hall and Gardens Trust

## Report of the Trustees for the Year Ended 31 December 2020

### Planting and replanting

As with the Music Room and Wall some of the 35 year old restoration is showing signs of failure. It is evident too that despite regular maintenance some of the major plantings in the Gardens; e.g. the Holly Walk, trees, maze and orchards are showing signs of terminal fatigue and a programme of works over at least five years alongside the necessary fundraising must be planned and embarked on in order to maintain the restoration in peak condition.

We are also increasingly concerned by the serious lack of any apparent standard of maintenance or planning for the care of the other two substantial buildings within the National Trust covenanted area: namely the Hall and CoachHouse.

Although the Gardens Trust only owns a small part of the whole area it feels the weight of responsibility, for the wider heritage assets.

As part of the recent and ongoing Masterplanning exercise (funded by Greater Birmingham and Solihull Local Enterprise Partnership) we hope to begin to address some of the potential options for the future for the whole site.

### FINANCIAL REVIEW

The financial statements show a surplus of £83,189 (2019: £392) in funds before taking into account the unrealised losses on investments. This includes a surplus of £20,769 in general funds and a surplus of £62,420 in restricted funds.

Although the tight control over expenses remains, a budget for the current year was set which includes more investment into operational site improvements. COVID-19 has enforced another change in budgeting with all optional expenditures - not directly funded by specific grants - reduced or cancelled. The forward financial plan due to be delivered during the coming year should set a track for an improved financial position in future years.

### Funds and reserves policy

Funds of the Trust as at the end of the year were as follows:

	£
General funds	245,632
Designated fixed asset fund	14,806
Restricted funds - projects	87,036
Restricted funds - Workshop & Gardeners Mess	159,607
	<hr/>
	507,081
	<hr/> <hr/>

### Funds and reserves policy - continued

The Workshop & Gardeners Mess Fund represents historic amounts that were used to create some of the existing buildings of the Trust, are represented by fixed assets and will be used to fund future depreciation of the assets concerned.

There remains to be work to be done in the Gardens of both restoration and maintenance nature, and due to the lack of stability of much of the Trust's income, the Trustees' policy is to increase reserves to a much more substantial figure in order to give better long term financial stability to the Trust.

Current free reserves of £245,630 represent approximately 16 months of budgeted running costs, which is in excess of the policy set by the Trustees of 6 months, however this is resultant of a generous legacy received in 2017 which has continued to provide a level of security and investment to help guarantee the longevity of the gardens in the future.

### Investment Policy

The Trustees' policy for the investment of funds is to obtain a balance between capital growth and income with medium risk. A proportion of the funds are held on interest bearing deposits which enable the funds to be readily available.

### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months. The forecast income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## Castle Bromwich Hall and Gardens Trust

### Report of the Trustees for the Year Ended 31 December 2020

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document and organisational structure

Castle Bromwich Hall Gardens Trust, a charitable trust set up in 1985, is a Company limited by guarantee and not having a share capital.

The Trust is governed by its Memorandum and Articles of Association, revised in 2008.

The following organisations, being Foundation Members, are entitled to nominate and appoint Trustees;

Birmingham City Council (2), Castle Bromwich Parish Council (1), The National Trust (1), St Mary and St Margaret's Castle Bromwich Parochial Church Council (1) and Solihull MBC (2).

The Earl of Bradford, or a person appointed by him, is entitled to be a Trustee.

At the Annual General Meeting up to three Ordinary Members, or such other number as may be set out in the Bye Laws, shall be entitled to be elected to be Trustees.

The Trustees have power to co-opt for such period they think fit any member, who in their opinion is able to contribute to the objects of the Trust, as an addition to the existing Trustees provided the total number of Trustees does not exceed twenty-five. At present there are informal policies and procedures adopted for the induction and training of Trustees.

The administration of the Trust is effected by the small staff team with the support of the Trustees, who meet quarterly and participate in task and finish groups.

##### Key management remuneration

The board of directors, who are the charity's trustees comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the charity on a day to day basis. No directors were remunerated for services provided to the charity for this reporting period.

##### Risk management

The Management Committee on an ongoing basis examined the major business and operational risks which the Trust faces, these are regularly reported to the Trustees and procedures are followed to minimise and mitigate against such risks.

**Castle Bromwich Hall and Gardens Trust**

**Report of the Trustees  
for the Year Ended 31 December 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Registration number**

01944650 (England and Wales)

**Registered Charity number**

516855

**Registered office**

Castle Bromwich Hall Gardens

Chester Road

Castle Bromwich

Birmingham

B36 9BT

**Accountants**

Steve Breese, SAB Accountancy services,

102 Hamstead Road

Birmingham

B43 5BN

**Independent Examiner**

Karen Hanlan Independent Examiner Ltd

12 Waterloo Close

Wellesbourne

CV35 9JG

**Bankers**

Lloyds Bank plc

25 Gresham Street

London

EC2V 7HN

Castle Bromwich Hall and Gardens Trust

Report of the Trustees  
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS - continued

**Investment managers**

M&G Investments  
10 Fenchurch Avenue  
London  
EC3M 5AG

CCLA Fund Managers  
Senator House  
85 Queen Victoria Street  
London  
EC4V 4ET

**Trustees**

Pauline Sylvia Allen  
Diane Donaldson  
The Earl of Bradford  
William Alexander Esslemont  
Marian Elizabeth Morris  
George Edward Richards  
Mark Rickus  
Simon Carter  
Sandra Ruth Northmore  
Karen Westwood  
Joseph Tildesley  
Robert Mountford  
Helen Johnson  
Advolly Richmond Taylor  
Mahendra Dabhi  
Ian Phillip Bush  
Michael Robinson

Representing Castle Bromwich Parish Council  
Representing Birmingham City Council  
  
Representing Solihull MBC  
Resigned 9 February 2021  
Chair (stepped down in June 2020)  
Resigned 20 September 2020  
  
Representing Solihull MBC  
  
Appointed 20 September 2020  
Appointed 20 September 2020  
Appointed 13 November 2020  
Resigned 20 September 2020

Continued on next page

## Castle Bromwich Hall and Gardens Trust

### Report of the Trustees for the Year Ended 31 December 2020

#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Castle Bromwich Hall and Gardens Trust for the purposes of company law) are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).


Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on Monday 13th September and signed on its behalf

On behalf of the Trustees

  
MAHENDRA DABHI

19th Sept 2021

Castle Bromwich Hall and Gardens Trust

Independent Examiner's Report to the Trustees of  
for the Year Ended 31 December 2020

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 which are set out on pages 13 to 25

**Responsibilities and basis of report**

As the charity 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**

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 (FRS102).

I have no concerns and have come across no 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.



Karen Hanlan ACA & ACIE,  
Karen Hanlan Independent Examiner Ltd  
12 Waterloo Close  
Wellesbourne  
CV35 9JG

Date: 19/7/21

Castle Bromwich Hall and Gardens Trust

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)

		Un- restricted funds	Restricted funds	2020 Total funds	2019 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	71,388	189,507	260,895	108,129
Charitable activities	4	24,098	-	24,098	33,867
Other trading activities	5	25,791	-	25,791	43,295
Investment income	6	2,518	-	2,518	3,142
<b>Total income</b>		<b>123,795</b>	<b>189,507</b>	<b>313,302</b>	<b>188,433</b>
<b>EXPENDITURE ON</b>					
Raising funds		2,942	17,256	20,198	13,726
Charitable activities		100,082	109,831	209,913	174,317
<b>Total expenditure</b>	9	<b>103,024</b>	<b>127,087</b>	<b>230,111</b>	<b>188,043</b>
<b>Net income and net movement in funds for year before investment losses</b>		<b>20,771</b>	<b>62,420</b>	<b>83,191</b>	<b>390</b>
Net (losses)/gains on investments		(10,223)	-	(10,223)	8,397
<b>Net movement in funds</b>		<b>10,548</b>	<b>62,420</b>	<b>72,968</b>	<b>8,787</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	16	243,910	190,203	434,113	425,326
Transfer between funds	16	5,980	- 5,980	-	-
<b>Total funds carried forward</b>		<b>260,438</b>	<b>246,643</b>	<b>507,081</b>	<b>434,113</b>

**CONTINUING OPERATIONS**

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

Castle Bromwich Hall and Gardens Trust

Balance Sheet  
At 31 December 2020

Company number: 01944650  
Charity Number: 516855

	Notes	Un- restricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible fixed assets	11	14,806	159,606	174,412	178,985
Investments at market value	15	48,700	-	48,700	58,922
		<u>63,506</u>	<u>159,606</u>	<u>223,112</u>	<u>237,907</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		201,713	81,037	282,750	188,808
Debtors	12	30,238	6,000	36,238	39,437
		<u>231,951</u>	<u>87,037</u>	<u>318,988</u>	<u>228,245</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(35,019)	-	(35,019)	(32,039)
<b>NET CURRENT ASSETS</b>		<u>196,932</u>	<u>87,037</u>	<u>283,969</u>	<u>196,206</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>260,438</u>	<u>246,643</u>	<u>507,081</u>	<u>434,113</u>
<b>NET ASSETS</b>		<u>260,438</u>	<u>246,643</u>	<u>507,081</u>	<u>434,113</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds		260,438	-	260,438	243,910
Restricted funds		-	246,643	246,643	190,203
	16	<u>260,438</u>	<u>246,643</u>	<u>507,081</u>	<u>434,113</u>

Continued on next page

Castle Bromwich Hall and Gardens Trust

Balance Sheet (continued)  
At 31 December 2020

Company number: 01944650  
Charity Number: 516855

For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors / Trustees responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 12;
- The directors / trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees on 13 September 2021 and signed on their behalf by:

Trustee



MAHENDRA DABHI

19th Sept 2021

## Castle Bromwich Hall and Gardens Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1 ACCOUNTING POLICIES

##### Company Status

The charity is a company limited by guarantee and in the event of it being wound up the liability of each of the members shall be for a sum not exceeding £1.

##### Basis of preparation

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) (updated 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Castle Bromwich Hall and Gardens Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised initially at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### Going Concern assumption

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's key funders and stakeholders and upon increasing admission to the gardens and income from events. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the director trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

##### Charitable Status

Castle Bromwich Hall and Gardens Trust is a registered charity and is exempt from corporation tax and capital gains tax provided its income and gains are applied for charitable purposes.

##### 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. Gifts in kind are recognised at market value.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is usually upon notification of interest paid or payable by the Bank.

## Castle Bromwich Hall and Gardens Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1 ACCOUNTING POLICIES - continued

##### **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 costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources. Expenditure is classified under the following activity headings:

Charitable activities - this comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Raising funds - this comprises the direct costs associated with generating other trading income and raising funds from Trusts and other funding bodies.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Tangible fixed assets**

Depreciation is calculated so as to write off the cost of each asset, less its residual value, over its estimated useful economic life. The depreciation charge recognised each year relates to the class of the asset, the rates and classes are as follows:

*Permanent Buildings - 50 years straight line*

*Composting toilet - 5 years straight line*

*StackaStage - 3 years straight line*

*Stretch Tent - 5 years straight line*

*Fixtures & Fittings- 5 years straight line*

*Tractor Mower - 5 Years straight line*

Fixed assets are capitalised where their value exceeds £500

##### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event where it is probable that there will be an outflow of economic resources to settle the obligation and where creditors can be estimated or measured reliably.

## Castle Bromwich Hall and Gardens Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1 ACCOUNTING POLICIES - continued

##### **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.

##### **Pensions**

The Charity contributes to employees individual personal pension plans. The employers contributions to the scheme in 2020 were £2,380 (£1,738 in 2019) and are charged to the statement of financial activities as incurred.

##### **Investments**

Investments held as fixed assets are valued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Realised gains or losses on sales of investments are calculated as the difference between the amount at which the investment was valued at the beginning of the reporting period, or cost if purchased during the reporting period, and sales proceeds.

Gains or losses on investments which have not been realised through sales have been taken to the Statement of Financial Activities as unrealised gains or losses on investment assets.

#### 2 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 20120 nor the year ended 31 December 2019.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor the year ended 31 December 2019.

Continued on next page

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2020

**3 DONATIONS AND LEGACIES**

	Un- restricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Donations	5,507	-	5,507	11,955
Gifts in Kind(Garden equipment)	-	-	-	4,932
Legacies received	2,500	-	2,500	-
Gift aid	905	-	905	1,742
Job Retention Scheme grants	27,476	-	27,476	-
Grants	35,000	189,507	224,507	89,500
	<u>71,388</u>	<u>189,507</u>	<u>260,895</u>	<u>108,129</u>

**4 CHARITABLE ACTIVITIES**

	Total 2020 £	Total 2019 £
Entry fees	15,748	25,895
Membership	8,125	5,175
Other income	225	2,797
	<u>24,098</u>	<u>33,867</u>

**5 OTHER TRADING ACTIVITIES**

	Total 2020 £	Total 2019 £
Sales of goods	13,780	19,501
Fundraising	-	2,812
Hire of facilities	1,676	8,379
Events	10,335	12,603
	<u>25,791</u>	<u>43,295</u>

**6 INVESTMENT INCOME**

	Total 2020 £	Total 2019 £
Dividends received	2,454	2,957
Interest received	64	185
	<u>2,518</u>	<u>3,142</u>

**7 CONTROLLING INTEREST**

The Charitable Company is controlled by its Trustees.

**8 RELATED PARTY TRANSACTIONS**

There were no transactions with related parties in this reporting period.

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2020

9 TOTAL EXPENDITURE

	Raising funds	Charitable activities	Total 2020	Total 2019
	£	£	£	£
Staff costs - Garden	-	37,442	37,442	37,227
Staff costs - Management &	-	60,112	60,112	59,017
Staff costs - Projects	-	20,196	20,196	8,733
Garden maintenance	-	13,060	13,060	6,360
Buildings & Site development	-	5,799	5,799	3,174
Garden Equipment (Gift in Kind)	-	-	-	4,932
Consultancy/freelance staff	-	15,329	15,329	8,822
Insurance	-	6,250	6,250	6,128
Light, heat and water	-	4,640	4,640	2,291
Buildings maintenance and cleaning	-	11,251	11,251	4,823
Security	-	2,150	2,150	2,856
Special projects	-	-	-	100
Publicity	-	6,150	6,150	5,297
Office supplies and sundries	-	12,557	12,557	8,542
Legal and professional fees	-	272	272	-
Depreciation	-	11,551	11,551	13,406
Cost of events	12,220	-	12,220	6,531
Cost of goods sold	7,978	-	7,978	6,457
Accountancy and audit	-	3,154	3,154	2,609
Consultancy	-	-	-	738
	<u>20,198</u>	<u>209,913</u>	<u>230,111</u>	<u>188,043</u>
2019 Comparative totals	<u>13,726</u>	<u>174,317</u>	<u>188,043</u>	

10 STAFF COSTS AND ASSOCIATED EXPENSES

	Total 2020	Total 2019
	£	£
Gross salaries	108,005	95,938
Employers NI	7,365	7,301
Pensions	2,380	1,738
	<u>117,750</u>	<u>104,977</u>

During the year the trust employed the full time equivalent of 1.8 gardeners (1.8 in 2019), 1.8 employees in the office (1.8 in 2019), and 1.6 project/education officers (0.6 in 2019).

The key management personnel of the charity comprise the trustees and the General Manager, Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for the year was £35,931 (£35,893 in 2019).

No employee earned more than £60,000 in either year.

## Castle Bromwich Hall and Gardens Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 11 TANGIBLE FIXED ASSETS

	Permanent Buildings £	Porta- cabin £	Compost ing toilet £	Equipm ent £	Fixtures/ Fittings £	Tractor Mower £	Total £
Cost							
At 1 January 2020	249,374	16,114	-	13,230	4,678	5,624	289,020
Disposals		(16,114)					- 16,114
Additions	-	-	5,000		1,978		6,978
At 31 December 2020	249,374	-	5,000	13,230	6,656	5,624	279,884
Depreciation							
At 1 January 2020	84,781	16,114	-	5,954	936	2,250	110,035
Disposals		(16,114)					- 16,114
Charge for the year	4,987	-	1,000	2,977	1,462	1,125	11,551
At 31 December 2020	89,768	-	1,000	8,931	2,398	3,375	105,472
Net book value 2020	159,606	-	4,000	4,299	4,258	2,249	174,412
Net book value 2019	164,593	-	-	7,276	3,742	3,374	178,985

#### Freehold Land

The land relating to the gardens passed into the ownership of the Trust by Deed of Gift from the Earl of Bradford dated 31 December 1986. As the land is to be retained indefinitely for the use of the Trust and cannot be sold, it is considered to be an alienable asset and is excluded from the balance sheet. There is no reliable information about cost available and the costs involved in obtaining a valuation would not produce additional benefits to the user of the accounts.

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2020

12 DEBTORS

	Total 2020 £	Total 2019 £
Gift Aid Recoverable	905	422
Accrued Income	31,504	35,347
Prepaid Expenditure	3,829	3,668
	<u>36,238</u>	<u>39,437</u>

13 COMMITMENTS

The following annual operating lease payments are committed to be paid:

	Total 2020 £	Total 2019 £
Expiring:		
Between one to two years	1,187	1,187
Between three to five years	-	-
	<u>1,187</u>	<u>1,187</u>

14 CREDITORS

	Total 2020 £	Total 2019 £
Trade creditors	-	-
Accrued expenditure	31,369	28,589
Deposits held	3,650	3,450
	<u>35,019</u>	<u>32,039</u>

15 FIXED ASSET INVESTMENTS

	Total 2020 £	Total 2019 £
Market Value at beginning of year	58,922	50,525
Unrealised investment gain/(loss)	- 10,222	8,397
Market Value at end of year	<u>48,700</u>	<u>58,922</u>
Historical cost at end of year	<u>50,000</u>	<u>50,000</u>

The investment represents 3548.055 units of the M & G Securities Ltd Charifund.

## Castle Bromwich Hall and Gardens Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 16 MOVEMENT IN FUNDS

	Balance at beginning of year £	Income £	E- Investment penditure £	E- Investment gain /- loss £	Transfers between funds £	Balance at end of year £
<b>Unrestricted Funds</b>						
General Fund	229,518	123,795	96,460	(10,223)	(998)	245,632
Designated Fund	14,392	-	6,564	-	6,978	14,806
	243,910	123,795	103,024	(10,223)	5,980	260,438
<b>Restricted Funds:</b>						
Workshop & gardeners Fund	164,594	-	4,987	-	-	159,607
Heritage Lottery Emergency Fund	-	59,400	53,420	-	(5,980)	-
Heritage Lottery Cultural Ratcliffe Foundation	-	85,050	32,132	-	-	52,918
Dame Mary Bridgeman Trust	3,000	-	2,244	-	-	756
George Henry Collins	1,150	-	332	-	-	818
Scott Finnis	500	-	-	-	-	500
Arconic	-	6,000	6,000	-	-	-
Big Lottery	-	18,357	259	-	-	18,098
GBSLEP	-	9,900	68	-	-	9,832
	-	4,800	-	-	-	4,800
	-	-	-	-	-	-
	190,203	189,507	127,087	-	(5,980)	246,643
<b>TOTAL FUNDS</b>	<b>434,113</b>	<b>313,302</b>	<b>230,111</b>	<b>(10,223)</b>	<b>-</b>	<b>507,081</b>

The designated fund represents funds utilised for the purpose of capital expenditure, depreciation is charged against the designated fund for each asset purchased.

Transfers relate to restricted funds used for the purchase of fixed assets

The Workshop & Gardeners Mess fund (built 2004) represents funds raised for the permanent building (gardeners' facilities) less depreciation to date and is set aside to provide for future depreciation of the assets and is not a fund available for future spending.

The Heritage Lottery Funds (National Lottery Heritage Fund) relates to funding received that supports the Trust to sustainably build its revenue strands for the future as follows:

#### **NLHF Resilience Fund**

Support for Delivering Sustainability Through Earned Income. A programme of development led by newly engaged Business Development Manager(s). Initially an 18month project, NLHF permitted a reprofiling of activities to extend the project to operate minimally during the pandemic and to August 2021

#### **NLHF Covid Emergency Fund**

Part of a package of short term funding support to help heritage organisations in the covid 19 emergency take immediate actions needed to stabilise operations and manage unforeseen risks.

#### **Cultural Recovery Fund**

The government's emergency funding to help restart vital maintenance on cherished heritage sites, keeping venues open and supporting those working in the sector.

## Castle Bromwich Hall and Gardens Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 16 MOVEMENT IN FUNDS - continued

Ratcliffe Foundation, George Henry Collins provided funding to help towards the costs of recreating facilities following the move out of part of land owned by the hotel.

Funds from The Dame Mary Bridgeman Trust will be used to improve access to the gardens for people with disabilities.

Funds were received from Scott Finnis towards the salary costs of the Head Gardener

Funds were received from Arconic towards the provision of a sustainable storage space for garden maintenance.

Funds were received from the Big Lottery Community Fund to help celebrate 35 years of volunteering. The project was delayed due to COVID-19 but is underway in 2021.

Funds were received from The Greater Birmingham & Solihull Local Enterprise Partnership Limited (GBSLEP) to develop an outline business plan for the gardens.

#### 17 RELATED PARTY DISCLOSURES

##### **Dame Mary Bridgeman Trust**

A grant received during the year for £nil (2019 £821) from the Dame Mary Bridgeman Trust was designated to improve disabled access to the gardens. The Earl of Bradford and Pauline Allen are Trustees for the Gardens as well as Trustees for the Dame Mary Bridgeman Trust.

##### **Donations from Trustees**

No donations were received from Trustees during the year (2019: None)

No expenses were reimbursed to Trustees during the year. (2019: None)

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2020

18 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED  
31 DECEMBER 2019

	Un- restricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	62,058	46,071	108,129
Charitable activities	33,867	-	33,867
Other trading activities	43,295	-	43,295
Investment income	3,142	-	3,142
<b>Total income</b>	<b>142,362</b>	<b>46,071</b>	<b>188,433</b>
<b>EXPENDITURE ON</b>			
Raising funds	12,835	891	13,726
Charitable activities	147,652	26,665	174,317
<b>Total expenditure</b>	<b>160,487</b>	<b>27,556</b>	<b>188,043</b>
<b>Net (expenditure)/income and net movement in funds for year before investment gains</b>	<b>(18,125)</b>	<b>18,515</b>	<b>390</b>
Net gains on investments	8,397	-	8,397
<b>Net movement in funds</b>	<b>(9,728)</b>	<b>18,515</b>	<b>8,787</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	250,760	174,566	425,326
Transfers between funds	2,878	(2,878)	-
<b>Total funds carried forward</b>	<b>243,910</b>	<b>190,203</b>	<b>434,113</b>