

THE BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

England & Wales · Charity number 528981

Details

Other names	BIRMINGHAM BOTANICAL GARDENS AND GLASSHOUSES
Status	Registered
Legal form	Charitable company
Company number	00248827
Registered	1963-02-18
Register	View on the Charity Commission register

Contact

Address	Birmingham Botanical Gardens Westbourne Road Edgbaston Birmingham B15 3TR
Phone	01214541860
Email	admin@birminghambotanicalgardens.org.uk
Website	www.birminghambotanicalgardens.org.uk

Activities

Objects: TO FURTHER PUBLIC EDUCATION IN BOTANY, HORTICULTURE AND ZOOLOGY AND TO ENCOURAGE AND PROVIDE FACILITIES FOR SCIENTIFIC STUDY AND RESEARCH THEREIN AND TO INCREASE AND DIFFUSE KNOWLEDGE THEREOF AND INTEREST THEREIN AND TO PROVIDE, MAINTAIN AND PRESERVE GARDENS, GROUNDS, BUILDINGS AND LANDS IN OR ABOUT THE CITY OF BIRMINGHAM FOR THE SAID PURPOSES AND FOR THE RECREATION OF THE PUBLIC

Activities: The current activities are to further public education in botany, horticulture and zoology and provide facilities for research. In addition the charity maintains and operates the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Animals, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BIRMINGHAM
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,011,835	£2,109,386	£2,221,885	44
2024-03-31	£2,117,539	£2,067,795	£2,319,438	38
2023-03-31	£2,490,150	£1,781,395	£2,269,692	35
2022-03-31	£1,698,639	£1,737,680	£1,560,937	25
2021-03-31	£1,573,552	£1,432,591	£1,599,977	25

Trustees

Name	Role	Appointed
Carol King		2024-03-25
Caroline Clutton-Brock		2020-06-20
Daniel Murphy		2024-03-25
Fiona Taylor		2021-06-28
Helen Fowweather		2025-06-11
James Michael Brown		2019-09-28
Lynsey Rutter		2024-03-24
Pamela Smith		2021-09-27
Philip Chapman		2025-02-03
Rita McLean		2023-03-27
Rob Macpherson		2021-06-28
Susan Beardsmore		2022-02-28
William Holden		2024-09-23

Accounts



BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LTD

ANNUAL REPORT AND ACCOUNTS 2025

Registered Office
Birmingham Botanical Gardens & Glasshouses
Westbourne Road
Edgbaston
Birmingham
B15 3TR

Telephone: +44(0)121 454 1860
Email: admin@birminghambotanicalgardens.org.uk

MISSION STATEMENT

A diverse botanical world that enhances all our lives.

Our mission is to support plant biodiversity and an understanding of its importance to the natural environment through conservation, education, engagement, and enjoyment.

Help us to protect the rich scientific heritage of Birmingham's Botanical Gardens and share in our discovery of the botanical world.

THE BOTANICAL GARDENS' STAFF AT 31 MARCH 2025

Senior Leadership Team

Chief Executive Officer	S. Blair-Manning
Head of Finance	M. Purcell
Development Director	E. Frostick
Head of Operations & Commercial	C. Maher
Head of Learning & Engagement	J. Ridding
Head of Horticulture & Curation	L. Golfort

Management Team

Learning Manager	J. Jarvis
Maintenance Manager	D. Husselbee
Marketing Manager	J. Talat
HR Manager	C. Haines
Commercial Supervisor	C. Wells
Finance Manager	S. Bell
Duty Manager	B. Skidmore
Venue Sales and Operations Manager	A. Gayden
Development Manager	V. Heath

Finance

M. Kazemi

Maintenance

T. Chambers

Operations

A. Humphries

A. Begum

E. Savage

M. Turner

L. Neate

H. Bird

F. Begum

M. Miller

C. Kentaway

C. Case

A. Pound

H. Pernell

J. Brookes

K. Jordan

Horticulture

L. Belcher

B. Taylor

K. Jedyka

A. Prodromou

A. Trinco

B. Collerton

N. Escobar

Learning & Engagement

R. Carless

L. Langston

S. Bolat

R. Gillies

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

The Trustees are pleased to present their Report together with the financial statements of the Charity for the year ended 31 March 2025.

Reference and administrative details

Charity number: 528981
Company number: 248827
Registered office:
Birmingham Botanical & Horticultural Society Ltd
Westbourne Road
Edgbaston
Birmingham
B15 3TR

General Committee (Trustees of the Society)

S. Beardsmore	(Chair)
J. Brown	
C. Clutton-Brock	(Vice Chair)
F. Taylor	
R. Macpherson	
D. Wardle	(Secretary - Resigned 31 July 2024)
P. Smith	
J. Bland	(Treasurer -- Resigned 30 September 2024)
R. McLean	
D. Murphy	
L. Rutter	
A. Bryan	
C. King	
H. Fowweather	(Treasurer -- Appointed 11 th June 2025)
M. Holden	(Appointed 30 th September 2024)
P. Chapman	(Appointed 3 rd February 2025)

In accordance with the Articles of Association, and being eligible, P. Chapman, M. Holden, and H. Fowweather are being elected. J. Brown, C. Clutton-Brock, R. Macpherson and R. McLean retire and offer themselves for re-election.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

Other Committees and their Chairs at 31 March 2025

Engagement & Learning Committee:	C. King
Finance Committee:	C. Clutton-Brock
Horticultural Committee:	P. Smith
M.O.R.E Committee:	R. Macpherson
Scrutiny Committee	R. McLean

Birmingham Botanical Gardens (Enterprises) Ltd Committee:

H. Fowweather	(Chair - Appointed 28 June 2025)
P. Andrews-Garth	(Appointed 23 September 2024)
J. Grenfell	(Appointed 24 March 2025)
P. Chapman	(Appointed 28 June 2025)
C. Clutton-Brock	
R. Macpherson	

Auditor

Forvis Mazars LLP
First Floor
Two Chamberlain Square
Birmingham B3 3AX

Bankers

National Westminster Bank
36, Harborne Road, Edgbaston B15 3BS

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2025

Structure Governance and Management

Governing Document

Birmingham Botanical and Horticultural Society Limited (also referred to as the Birmingham Botanical Gardens) is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a Charity registered with the Charity Commission.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Trustees and organisation

Trustees are appointed following a recruitment and selection process and are chosen based on the contribution they can make to the Charity with the skills they possess. Trustees receive an induction programme on appointment with periodic updates on Trustee responsibilities. The Board of Trustees, which can have up to 14 members, administers the Charity. The Board meets not less than 4 times a year and there are sub-committees covering Capital Project, engagement and learning, finance, horticulture and marketing, operations, retail and events (M.O.R.E), which meet regularly.

Related parties

The Charity has a wholly owned subsidiary, Birmingham Botanical Gardens (Enterprises) Limited, which was established to operate the retail and other commercial activities of the Society and distributes its profits to the Charity.

Public benefit

The Trustees have considered the Charity Commission's requirement in respect of Public Benefit. In their view the Charity meets, in full, the criteria to satisfy the test.

Risk management

The Trustees have a risk management strategy which comprises:

- The annual review of risks the Charity might face, supported by quarterly discussions as part of the Finance Subcommittee.
- The establishment of systems and procedures to mitigate such risks.
- The implementation of procedures designed to minimize any potential impact on the Charity should those risks materialise.

The Risk Management Policy is contained within the Charity's Corporate Governance Document.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

Trustees have identified the following main risks to the Charity:

Maintenance of property: The Gardens employ professional advisors to carry out annual inspections and provide specialist support for its future capital project development.

Fraud: The Gardens have in place effective controls and procedures with regards to payments of invoices and handling of cash. A Fraud Policy is also contained within our employee handbook.

Cash Flow: The Gardens operate tight budgetary controls internally. Management accounts and cash flow projections are reviewed regularly during the Trustees board meetings. A target of 3 months normal operating costs is also in place.

Reduced Income: The Gardens are frequently monitoring cash flows and projections and adjusting budgets accordingly. Applications for grants have been successful and are ongoing.

Cyber Attack: The Gardens employ professional IT support to ensure the security of our IT systems and the information stored within these systems is kept in accordance with the requirements of GDPR.

Extreme Weather: The Gardens have policies and risk assessments in place to safeguard visitors and staff during extreme weather events.

Capital Project: Depending on the outcome of the funding decision, The Gardens are planning to deliver a National Lottery Heritage Fund Stage 2 Delivery phase for capital investment. The project aims to restore the historic glasshouses and terrace suite, and deliver improved visitor experience, access, learning and horticultural standards. The Gardens has engaged Greenwood Projects to support the project management function of the capital investment project. Greenwood projects operate a clear and transparent risk management process, supported by a capital project risk register, which is seen on a quarterly basis by The Gardens Scrutiny Panel.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2025

Trustees Meetings

The Trustees' record of attendance at meetings of the General Committee is stated below:

	Attendances	Eligible to Attend
S. Beardsmore	6	6
J. Brown	5	6
C. Clutton-Brock	6	6
F. Taylor	4	6
R. Macpherson	5	6
D. Wardle	1	1
P. Smith	5	6
J. Bland	2	2
R. McLean	5	6
D. Murphy	4	6
A. Bryan	2	6
C. King	3	6
L. Rutter	5	6
P. Chapman	2	2
M. Holden	3	3

Remuneration

Trustees of the Charity work on a voluntary basis and do not receive remuneration.

Pay and remuneration of the Charity's key management personnel is reviewed and set annually in line with market norms where the Charity's resources permit. From April 2022 the Charity has committed to paying at least the Real Living Wage to all employees.

Insurance

The Charity holds all insurances required by law, including Trustees Liability Insurance.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

Aims and objectives

The aims of the Charity are:

- To further public education in botany, horticulture and zoology and provide facilities for research.
- To maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The Charity's objectives continue to be to maintain the Gardens at Westbourne Road, Edgbaston to an outstanding quality and to continue to develop them by introducing new and innovative features for education and recreation. The Charity's educational programmes include education for schools and higher education provision by Birmingham Metropolitan College based in the Learning Centre and Welcome Buildings. The Gardens also works with Birmingham City University through a Strategic Learning Partnership, horticultural training and leisure learning courses. The Charity's horticultural activities concentrate on maintaining and developing the Gardens and Glasshouses and encompass both conservation and interpretation for the pleasure of the public and for educational purposes.

In setting our objectives and planning our activities, the Charity has given careful consideration to the Charity Commissioners' general guidance on public benefit. The Charity has a policy that access to our facilities and education should be available to those who cannot afford to be members or pay the full admission price. Children are also given a reduced admission price. As part of the development phase of the Capital Project Engagement work has increased involvement with community groups and carried out wide consultation to inform the work and offer of BBG. A comprehensive Activity plan has been developed.

The Charity, its commercial subsidiary and sub-contractors operate commercial activities such as banqueting and conferencing from purpose-built suites within the Gardens.

These activities make a significant financial contribution to the Society annually.

Volunteers are vital to the successful operation of the Charity. The Charity receives a substantial input of volunteer assistance in all aspects of running the Gardens for which we are extremely grateful.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

STRATEGIC REPORT

Overview of the Year April 2024 – March 2025

It was an extremely challenging year, but a huge amount was achieved. The team, led by Sara Blair-Manning worked flat out to improve the Gardens, develop the business to support them, and complete the plans for the capital project, 'Growing our Green Heritage', for submission to the National Lottery Heritage Fund.

All these things are crucial to the survival of the Gardens, and trustees want to thank Sara and her team for their hard work, flexibility and determination over the whole year.

Thanks too, to our volunteers, members and visitors – without their support the Gardens would not survive

We want the Gardens to be one of Birmingham's special places for another 200 years – but the challenges are immense. Time is running out for the glass houses, costs have increased, the funding landscape is extremely challenging – as are the economic conditions for everyone.

As an independent charity, with no guaranteed public funding, we are dependent on our own activities and fundraising for income. Exceptionally, as part of the 'Growing our Green Heritage' project we have received substantial funding from the National Lottery Heritage Fund to enable our development work and extra staffing, and we are enormously grateful to them for the opportunity. Without the money and their support, progress to save the Gardens would not have been possible.

The Horticulture Team worked to improve standards of care and presentation – and visitors noticed the difference. The pond once again had giant lilies growing in it – its original purpose, and it was a stunning attraction.

Led by Director of Horticulture, Emily Hazell, the Gardens achieved BGCI (Botanic Gardens Conservation International) Accreditation, one of only 104 in the world. Emily then decided to return to London to take up a new role with Chelsea Physic Garden. Emily had huge impact while she was with us and we thank her for her hard work.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

The audit and digitisation of the plant collection continued, supported by the new IRISBG database – making information more accessible to visitors and horticulturalists, part of the important work of a botanical garden. Lance Goffort was appointed our new Head of Horticulture in September.

The aviary was taken down. Built in the 1990s it was looking very shabby, would have cost many thousands to paint and with the decision to stop keeping caged birds, no longer had a purpose. Its removal revealed the vista as imagined by Loudon in his original design for the first time in thirty years.

The Commercial Team led by Chris Maher continued to develop the events programme at the Garden. Luminare returned with its popular winter light trails, as did the dinosaurs in the Jurassic gardens and there were new collaborations in film, entertainment and music on the bandstand and there were new links to wider audiences visiting for the first time.

Our new Head of Engagement, Jen Ridding, created ways for many more community groups to connect with us, and word of the opportunities the Gardens offered, spread. In addition, the E&I team trialled additional focused activities as part of the NLHF Activity Plan, many of which were successful and will be continued.

Trading

This year cost of living challenges and trading conditions were difficult for everyone, and the Gardens were no exception. Member and visitor numbers held up well, but the weather was definitely not on our side. With rain and wind events testing the infrastructure and forcing closure on occasion, it was tough. We knew the budget would be tight and the team did a great job to keep things on track. We had budgeted for a deficit this year, but it ended with an improvement on forecasts and despite a decrease of £250k in income from catering due to contractual changes – the income achieved was the same as the previous year.

Thanks to the funding provided by the National Lottery Heritage Fund the posts created to support the Garden's work continued. We remained committed to the real living wage as well as funding the increases in national insurance costs.

Our catering arrangements were due to change when the current contract ended in December 2024. In preparation for that we carried out a thorough tender from April 2024 with a successful and exciting outcome; but due to circumstances completely outside our control, when the previous caterers left, the café had to close. Disappointing for visitors and us, and very bad news for our finances. Thanks to the team who managed to provide a series of pop-up food and drink arrangements, and to everyone who supported us until the café could reopen.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2025

'Growing our Green Heritage'

Our final submission for 'Growing our Green Heritage' was made to the NLHF in February. As the plan developed and was fully costed, it increased to £25 million. The decision was taken to split the project into two phases, but this still meant £19.5 million was needed to carry out the first important phase which included restoration of the glass houses.

We took the difficult decision to ask the National Lottery Heritage Fund for the maximum amount of funding possible. (£10 million); difficult because it means the project has to compete with UK wide projects. It was submitted in February, the decision will be made in June 2025.

Fundraising

The huge amount of work led by the Development Director, Liz Frostick, over more than three years led to some exciting news in November. An application to the Garfield Weston Foundation resulted in an unprecedented and transformational pledge of £5 million for the project; and the Julia Rausing Trust pledged £2 million. This fantastic development put us in realistic site of the total needed – but is dependent on a successful NLHF bid. Work continues to raise the rest of the funds.

Other Developments

Strategic partnerships were agreed with Birmingham City University and University of Birmingham; and we continued to work with the National Bonsai Collection and the Cyclamen Society.

During the year a new brand and a new website for the Gardens were created. Funds meant that a huge amount had to be done with limited resources and thanks to JJ Talat our Marketing Manager, and the team at Defeye for the results, as well as looking great the website is proving to be much more functional.

Our landlords, the Calthorpe Estate, agreed to the renewal of the lease for the Gardens for a period of 100 years if the project goes ahead, and we are grateful for this and their ongoing support.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2025

Sustainability

During 2024-25 BBG continued to work with Dr Breno Nunes, Senior Lecturer in Sustainable Operations Management at Aston University and Deputy Director of CEAS (Centre for Circular Economy & Advanced Sustainability). Our Sustainability Policy feeds into our work and the Capital Project.

The Gardens is committed to the West Midlands Combined Authority Net Zero Pledge and is supported in this work by Sustainability West Midlands

Birmingham Botanical Gardens recognises the urgency and importance of being sustainable. We are committed to reducing our environmental impacts to tackle climate change and the biodiversity crisis.

1. As a member of BGCI and as a plant conservation charity, we commit to considering our impact on the environment in every decision we make.
2. In our role as a West Midlands environmental educational charity, we commit to meeting UK environmental legislation, promoting good environmental practice and encouraging behavioural change to all who engage with the Gardens.
3. In our role as a safe civic space within Birmingham, we commit to promoting the benefits of nature on people's health and wellbeing.
4. As the guardian of the Gardens, we commit to the responsible management of our built and natural assets.
5. Birmingham Botanical Gardens commits to adopting circular economy principles and maintaining an Environmental Management System (EMS), covering the areas of Biodiversity, Procurement, Waste, Travel and Energy Management. We commit to reducing our negative impact on the environment through a continuous audit and improvement process in all areas of the Charity.

Volunteers

Our volunteer numbers grew, and their regular work has never been more important to the Gardens – they work in all areas: horticulture, visitor welcome, admin, engagement and learning and our trustees. Without their support the Gardens would not survive. In total during the year almost 5,000 hours of volunteer support was given to the gardens.

Thank you.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

Governance

Trustees meet quarterly for full board meetings; there are sub-committees for Finance and General Purposes; Horticulture; Marketing, Operations, Retail & Events; Engagement & Learning, and Scrutiny of the Capital Project.

We were joined in September by a new trustee, Mark Holden, who joined the Scrutiny Panel for the Capital Project. Mark is a chartered surveyor who specialises in project creation, regeneration and development.

Di Wardle left in July as her term of office ended. We thank her for her work and support. In September, Nigel Bland resigned as Chair of Finance. He had worked hard for the Gardens and we thank him for his work and contribution.

Future

Many of the plans and developments put in place over the past two years are expected to yield results over the next 12 months. There will be new catering arrangements and an integrated approach as to how the Gardens are used for horticulture, for members and visitors, and to become financially sustainable.

But by far the biggest event on the horizon will be the decision by the National Lottery Heritage Fund about 'Growing our Green Heritage'. If it is positive it will mean more hard work, more difficult decisions and the challenge of a capital project – but there will be a clear road map for the future. If it is negative we will work to keep the Gardens as a special place for as long as we possibly can – but the future will be unknown and uncertain.

DEVELOPMENT AND FUNDRAISING

Overview- Capital fundraising for Growing Our Green Heritage

The focus of development and fundraising throughout 2024-25 has been upon BBG's major capital and strategic development, 'Growing Our Green Heritage'. Since BBG's successful Stage 1 application to the National Lottery Heritage Fund (NLHF) in 2022, the 2-year funded 'Development Phase' of the project has enabled the charity to conduct a comprehensive review of the site, develop robust project costs and funding plans, complete RIBA Stage 3 design and secure planning permission. Informed infrastructure information, cost-of-living crisis and inflationary challenges increased the cost of the design and the cost of delivering the Growing Our Green Heritage project, is now £19.45m. (The full site masterplan will involve a separate future project, estimated at £4.8m, to restore other listed buildings and aspects of the historic landscape). After an intensive period of review throughout the autumn, NLHF agreed to the increased grant request and submission of the Stage 2 Application in February.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

The Development Phase for Growing Our Green Heritage was completed in February 2025, with £825,528 NLHF funds and £214,606 BBG Reserves, total cost £1,040,134. This is relevant to the grant level for the Delivery Phase, with BBG seeking the maximum of £10m overall (Development+ Delivery). The NLHF Stage 2 application was submitted in February and awaits a final national committee decision in June. We are immensely grateful to the National Lottery Heritage Fund for this unique opportunity to restore an important part of Birmingham's heritage, champion biodiversity and the environment, and reconnect people with nature.

The challenge for BBG has been to raise a further £10.3m, required to release the NLHF grant of £9.1m and to deliver the project in full. BBG has implemented its multi-funding strategy which continues to evolve to reflect changing circumstances. It has been a year of intense and immense work in development & fundraising for BBG's capital project and huge progress has been made in securing the funding for the project and in progressing the development.

We are very pleased to report that we have secured over £7.8m from some of the UK's largest and most prestigious foundations and reduced the funding gap to some £2.5m. We also have further applications valued at £1.2m in the pipeline, including an invited final stage application to The Wolfson Foundation under their Public Understanding of Science programme.

We aim to have 93% of the funding in place at the time of the NLHF decision. There is a clear appetite for the project, and we remain confident that we can secure the campaign target. There is widespread recognition of the value of the Gardens to Birmingham and the impact the project will have on people, on learning and the environment, and on the Gardens' built, living and social Heritage. Trustees are hugely grateful for the shared enthusiasm for and recognition of the importance of this project.

They wish to formally record their acknowledgement of transformational pledges of support from the Garfield Weston Foundation, Julia Rausing Trust, Edward Cadbury Trust and Swire Foundation. We are also grateful for the support from our landlord Calthorpe Estates, and for planning advice from Birmingham City Council.

During the past year the external environment for fundraising has become ever more challenging. With a reduction in public funding, funding from trusts and foundations is increasingly competitive. The City Council's 'special measures' financial position has impacted across the region and has wider implications on donations from individuals and businesses, as well as competition for funds within the City. Audiences continue to show signs of reductions in discretionary spend with individual donations declining and corporate donations to charities have declined (CAF). It is therefore hugely encouraging that so many of our approaches have, nonetheless been positively received.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

As we move into the next and public stages of our campaign we look forward to sharing details of the project and inviting individuals to get involved in the project in the next financial year.

Operational Fundraising

We are delighted to have appointed Vicky Heath as our new Development Manager and to increase our fundraising resource. As well as the capital fundraising requirement, the Development team continue to raise funds to support current charitable activity. It is vital to continue to steward existing funders and donors to high standards and we will utilise the existing supporter base to build fundraising income through the capital project. We are pleased to report a voluntary income total from trusts, individuals and legacies of £170,000. Campaigns during 2024-25 included:

The Tree Engagement Project

We are pleased to acknowledge the extremely valuable grant of £25,000 from The West Midlands Combined Authority's Community Environment Fund towards BBG's Tree Engagement Project. This was a special climate science engagement project to obtain vital data from BBG's unique botanical collection tree canopy to assist in understanding the impact of climate change on BBG's own and local trees. The project involved surveying by volunteers and community partners, to quantify ecosystems serviced by the tree canopy /benefit to local ecology – using BBG data systems to survey and measure. It delivered new first-time web-based access to BBG's unique data collection of trees enabling access to real data on the impact of climate change and local trees, and building resilience, longer term. BBG's 500 magnificent indigenous and non-native trees create a unique, biodiverse 'urban lung' and green canopy right in the heart of Birmingham and BBG is now part of the International Conifer Conservation Programme. We are immensely grateful to all those members and individuals who donated generously to our on-line Tree appeals who helped us raise £9,500 in total to support essential work with champion and heritage trees.

Horticultural Trainees

We wish to thank The Cyclamen Society for their generous support for a trainee to care for and promote the National Collection of Cyclamen. We are hugely grateful for their generous funding of £24,500 towards the salary costs of the trainee and vital work undertaken.

We have also continued to work in partnership with WRAGS as a placement Garden and are very grateful to the WRAGS charity for providing £4,000 towards a 12-month trainee in horticulture at BBG. This has given a unique opportunity for a young person to gain trainee experience, grow skills, confidence and understanding of care for a variety of plants and facilitating a successful career in horticulture.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

In January BBG secured one of the coveted Trainee Bursaries of £9,000 from English Heritage as part of their prestigious Historic and Botanic Garden Training Programme. We are delighted for the opportunity for BBG to host a HBGTP trainee and act as a Placement Garden. The scheme aims to ensure that the skills needed to work in a historic or botanic garden were passed on to those passionate and committed to a career in horticulture and it is an exciting time to work with the horticultural team at BBG. We wish to acknowledge our sincere thanks for generous support towards our trainee programme from The Loppylugs & Barbara Morrison Trust, Limoges Trust, Alpine Garden Society and Charles Brotherton Trust.

Little Green Tractor Project

An appeal for £40,000 towards a new compact tractor is underway -an essential machine in providing our Horticultural team with power, versatility, and maximum efficiency. A new, more fuel-efficient model, with wide-ranging adaptations and additional attachments will reduce the need for multiple specialised machines and create a more environmentally sustainable approach to essential maintenance and crucial to progress BBG's major development project. Having almost secured the funds, we plan to purchase the tractor this summer and are especially grateful to the Rowlands Trust, R & D Turner Trust, Grimmitt Trust, CB & HH Taylor Trust, Limoges Trust, The Saintbury Trust and British Cactus & Succulent Society. We also wish to acknowledge our very special thanks to all those members and individuals who have donated to the project, whether on-line, by cheque or in our donation boxes.

Education

We wish to record our thanks to those who have donated to BBG's schools learning programme, especially the GJW Turner Trust, Astrum, and the University of Wolverhampton.

Legacies

BBG is very grateful to have received some important legacy gifts this year to the value of £88,000. We will be further developing opportunities through the capital campaign to highlight the importance of BBG as a valued institution that is here 'in perpetuity' to help grow and encourage individual and legacy giving.

Development & Fundraising at BBG (Our Approach)

BBG is registered with the Fundraising Regulator, makes the voluntary levy and meets all the requirements of the Code of Fundraising Practice. Fundraising is undertaken by the Development Director, Development Manager, and wider BBG team, and the capital fundraising in the Development phase was supported by fundraising consultants Cause4, managed by BBG. All fundraising is reviewed regularly by the Board of Trustees who understand their responsibilities for fundraising. The Director of Development is a qualified professional and member of the Chartered Institute of Fundraising.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2025

Staff involved in fundraising receive training and no volunteers currently undertake fundraising on behalf of the charity. There were no fundraising complaints in the year.

The Board has set out and reviews how BBG manages ethical issues and social responsibility within fundraising to make sure the charity can demonstrate its obligations in terms of reporting to the Charity Commission.

The ethical fundraising policy and strategy is reviewed annually, to ensure fundraising relationships do not directly or indirectly support activities counter to the charitable mission and objects of Birmingham Botanical Gardens. All fundraising at BBG is legal, honest, open, and respectful to the public.

BBG does not undertake fundraising in a manner that produces unreasonable intrusions into individual privacy, unreasonable persistent approaches for money or placing any pressure on a person to give money and takes seriously its responsibility to protect vulnerable people and other members of the public.

BBG always treats people fairly and with respect, explaining the cause in a way which does not mislead and is sensitive to people in vulnerable circumstances. BBG will never take a donation if it is known or there is good reason to believe that a person lacks capacity to decide to donate or is in vulnerable circumstances.

Thank you

We are hugely grateful to the generosity of NLHF, trusts and all our funders, members and individuals who continue to support the Gardens and without which it would not be possible to deliver the charitable impact of BBG. As a registered and independent charity, BBG receives no regular public funding. The charity relies on income we can generate from visitors, memberships, grants we can secure, and generous donations from trusts and people who share our vision to nurture and make the Gardens accessible for everyone now, and for future generations.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2025

HORTICULTURE

Once again a busy year at the garden with staff changes, planning for the capital project and making short and long-term changes to horticultural practices and delivery in the garden.

Raising the profile

Over the 12 months work continued to raise awareness of the garden with plant conservation organisations and other UK botanic gardens. This has been aided by members of the horticultural team visiting a range of gardens as part of their CPD and also speaking at botanical conferences including PlantNetwork and Plant Heritage. The garden also featured on the BBC Gardener's World programme in June 2024. It has been rewarding for the Horticultural subcommittee to see the gardens and gardeners feature in the wider horticultural sector – putting BBG firmly back on the map.

A highlight for the plant conservation and education ambitions of the gardens was the award of BGCI (Botanic Gardens Conservation International) accreditation in July 2024. This was as a result of extensive work carried out by Emily Hazel, former Director of Horticulture, before she moved onto take a role at Chelsea Physic Garden in August 2024. Maintaining and sharing plant records are a key part of the purpose of a botanic garden. The garden uses internationally recognised databases and plant nomenclature systems.

Both the database system and plant records post was funded through the NHLF Development grant. An audit of the glasshouse collections was completed to support decant plans and the assessment of plant propagation needs. The documentation of the external collections will continue. The garden website links to Garden Explorer and allows all to access the plants growing at the gardens to plan visits and to initiate research partnerships.

Implementing change in the historic landscape

Horticultural resource and visitor benefits have been implemented across the garden, some areas have seen substantial changes to enhance horticultural interest, plant conservation and the visitor experience whilst retaining historic significance. The most notable of these were the relocation of fish from the Tropical Glasshouse, formerly known as the Lily House, to allow for the cultivation of the giant lily *Victoria cruziana* and the decision not to keep caged birds and the rehoming of birds from the Gardens, enabled the removal of the 1990s aviary. The removal of the aviary has enabled this prominent area to be used for greater public and horticultural benefit and a future events space during the capital build.

Improving practices.

Improvements to compliance included assessment of pesticide use and refining the tree safety policy. A greater understanding of risk associated with wind speed and tree canopies did result in more frequent closures of the Pinetum over this period. As a result, the Pinetum was excluded from the winter lights trail to minimise risk to events and the visitor experience.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2025

In line with more environmentally aware horticultural practices an audit of pesticide and herbicide use resulted in the reduction of pesticides and herbicides stored and used at the gardens. The use of biological controls in the glasshouse and nursery increased. The assessment of invasive plants in the garden and the process of removal was investigated and costed for implementation later in 2025.

The garden is now approximately 85% peat free and will continue to move towards 100% peat free horticultural operations and plant retail.

Both planning, policy and horticultural enhancements occurred across the year due to the skills, commitment of the team and willingness to review long term plans and ways of working. The whole garden team must be applauded for their ability to embrace change, improve horticultural standards both in the garden and behind the scenes. The team across all areas of BBG have worked well together to achieve progress towards the overall vision.

Staff changes

Emily Hazel, Director of Horticulture and Curation left the gardens in August 2024. Lance Goffort joined as new Director of Horticulture and Curation, initially on a part time basis in January 2025. Anna Prodromou joined BBG on the 1st July 2024 for the 18month trainee placement and has progressed well.

MARKETING, OPERATIONS, RETAIL, EVENTS (M.O.R.E)

The sub-committee for Marketing, Operations, Retail, and Events (MORE) met in June, Sept, and Nov 2024, and in March of 2025. We regularly review Key Performance Indicators (KPIs) tracking visitor numbers, admissions income, new and renewed memberships, retail sales, PR and social media impact, and conference and events income both from catering and from the public events programme. We also consider operational risk factors, staffing, wider external engagement and brand perceptions.

Andy Jackson who had joined as a Trustee in 2023/24 left Birmingham for a new job and we welcomed Dan Murphy (from the Bullring). Staff capacity was regularly reviewed and pressure on the duty management role was acknowledged with additional support arranged. Reporting of business figures was also reviewed with revised KPIs and more confident reporting possible through new systems (Spektrix, YesPlan) aiding strategic and tactical decision-making (for instance, this resulted in improvement in gathering Gift Aid from eligible visitors).

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

Work was started during the year on corporate support and partnerships with promotional trials for staff etc and volunteering packages, including Chamber of Commerce, Calthorpe Estates, some local property developers, and via WMGC. Commercial discussions were also continued with film/photography location agencies.

It was agreed to end the longstanding Aramark contract after they declined to retender, and they left the site on 31 Dec 2024. Considerable discussions took place around TUPE implications and rebooting general provision of catering suppliers with support from consultants and several rounds of interviews. We also secured temporary support to prepare improved pipeline reporting for new enquiries to be handled directly by BBG.

The website was completely relaunched in the summer with the new branding and styling, and improved Spektrix CRM integration. This was then rolled out gradually across other online and physical collateral including uniforms, print, membership cards, signage/interpretation, welcome area window displays, and gift shop stock. Several new ranges were trialed in the gift shop including new sustainable and local suppliers, along with an ongoing clearance of older stock.

Events and public programmes did well during the year and included Jurassic gardens, Luminate trails, Butterfly House promotions, International Photography exhibition, Bandstand concerts, Yoga, Fever concerts and Flatpack Films. Partners including CBSO and Opus continued to deliver excellent value and new links to wider audiences for first-time visits.

Lance Goffort joined during the year as Horticulture Director on a staggered basis initially, with PR support. Social media saw growth of followers and engagement, and as many charities and businesses have now done, we paused Twitter/X as a channel redirecting visitors to Instagram/Facebook and LinkedIn. There was also growth of newsletter recipient numbers and open rates. Profile and awareness was boosted through BBC Gardeners' Question Time on Radio 4 in November.

The demolition and removal of the Aviary, creating significantly more space in the rose garden areas, was achieved with no significant negative PR implications during the year. Messaging was carefully planned to explain, as we had done with the replacement and removal of the fish, that our primary focus is on plants/gardens rather than animals. The space provides for stretch tent to accommodate wet weather activity allowing more cover for visitors and wider catering opportunities.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

During the year operational risk has been regularly assessed with updated weekly checks especially for glass during extreme weather.

ENGAGEMENT AND LEARNING

The subcommittee for Engagement and Learning has completed its first full year. The committee met quarterly and has been kept up-to-date with progress by the Head of Engagement and Learning, Jen Ridding. Significant progress has been made in 2024/25 in across Engagement, Learning, Archives and support of the capital project

Engagement

2024/25 has continued to see the step change in engagement at the BBG. The systems and processes developed in 2023/24 have been embedded and the increased capacity within the engagement team have produced increased reach and engagement levels. Projects of note include the *Trees Over Time Project* funded by the West Midlands Combined Authority.

Over 2,000 people have engaged with events and activities as part of this project. Groups enjoyed free visits for activities, including Den Building and tree surveying. Over 500 trees at BBG have been audited with volunteer support as a result of the project, enabling us to calculate the ecosystem benefits of our tree canopy. This is important baseline data for developing tree management and planting plans. It has also supported closer liaison between Engagement and the Horticultural teams.

Feedback from all community engagement activity in 2023/24 has been overwhelmingly positive suggesting that perception of the gardens by some communities is changing. While the increased collaboration with the horticultural and commercial teams has led to significant improvements in the delivery of relevant and site-specific programming. Family explorer workshops have seen particular success with an increase in repeat family visits.

Learning

Formal learning performance continues to be strong, though slightly lower than the very strong performance seen in 2023/24. The focus this year has been consolidation and building capacity within the team to support the wider engagement offer. The learning team relocated to the Study Centre, now renamed the Learning Centre, in August.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

This has enabled the team to work more flexibly and efficiently and provides increased capacity increasing the number of school groups that can be accommodated which in turn will increase potential reach and income.

Initial feedback from teachers on the move has been very positive. Partnerships with further and higher education continue to be developed and sustained. The Birmingham City University and Heart of Birmingham Vocational College partnerships continue to be successful. A strategic partnership with the University of Birmingham (UoB) partnership for the next academic year (2025/26) has been agreed and a partnership with University College Birmingham is being explored.

Activity plan

Much of the Engagement team's time in 2024/25 was spent developing and refining the Activity Plan. This substantial document will be crucial to the success of BBG's NLHF application. Considerable testing and consultation was conducted throughout the year to ensure the activity plan reflects the needs of BBG's current and future audiences.

Archives

Significant progress has been achieved on our archive collection as a result of the fixed-term NLHF-funded Archive Development Officer post. Salomea Chlebowska completed a substantial and impressive body of work on the archive during her 12 months. All archive catalogues, digitised material, and associated resources are now available on the Archive Project Sharepoint. We are all very thankful for her expertise and efforts. Salomea was very positive about her experience here at BBG- her comments demonstrate our ability to hire, support, and inspire talented team members:

"I am so happy I could be a part of BBG this last year. I was often in awe seeing how everyone is determined to deliver different projects and targets with limited time and resources. Working alongside passionate people made me more inspired and determined to tackle piles of unorganised papers."

Special thanks to Carol Ann who has been volunteering at the Gardens for over 18 months, to support the management and development of the volunteer programme. Carol Ann has generously shared her professional expertise and extensive experience with the Gardens. She has provided valuable support to improve volunteer administration, operations, communications, and the launch of new volunteering roles. Carol Ann has put in many hours at the Gardens and always goes above and beyond to help us out.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

FINANCIAL REVIEW

Our overarching strategic financial objective is to be a sustainable Charitable organisation, with an increased level of free reserves to provide greater financial resilience.

The principal aims of the financial Year 2024/25 were to continue to improve the overall trading results of the organisation to aid sustainability, and to secure the funding for a substantial and vital Capital Project, to secure the future of the Gardens.

A deficit budget was set for 2024, to allow for investment in infrastructure, staffing, health and safety and presentation standards, to create a firm foundation for the upcoming capital project. The team worked extremely hard to manage their budgets and the operations, and we ended the year with a lower deficit than budgeted, by £96k.

The departure of our catering contractor, Aramark at the end of December, and the lack of a cafe until the new contractor started in May this year, reduced our income by £62k. This was partly mitigated by the introduction of new commercial partnerships, and pop up catering outlets. Since the opening of the new cafe, and engagement with our new partners Medicine, income has been inline with budget for the first quarter of FY25/26.

Financial results for the year show a deficit in unrestricted funding of £200K (2024: (£160K)). Total income, including restricted funds, decreased by 5% to £2,012m (2024: £ 2,118m) largely being the result of the recognition of the National Lottery Heritage Fund uplift of £235k towards the development stage of the project in the prior year's accounts.

Expenditure rose by 2% to £2,109k (2024: £2,068k) with costs increasing across the board, particularly for utilities and wages. BBG is committed to paying employees at least the Real Living Wage, which rose by 10% during the year.

The Gardens ended the financial year with total net outgoing resources of £98K (2024: £50k surplus)

Total Donations received amounted to £282k (2024: £460k)). Capital expenditure amounted to £756k, largely comprising £734k spend on the project, of which £230k was from BBG's unrestricted funds.

Group bank balances decreased by £54k to £581k. This reduction is partly as a result of financing the Capital Project in advance of being able to claim back expenditure from the National Lottery Heritage fund.. The final balance of £74k from the National Lottery Heritage Fund was received in April 2025. The Gardens have committed £247k of its unrestricted funds as matched funding towards the delivery stage of the Capital Project and this has been placed into a designated fund.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

Our payroll was outsourced at the beginning of the year to Moorepay and this has relieved some pressure on the small finance team. The previous Finance Administrator Samantha Bell was promoted to Finance Manager during the year in recognition of her outstanding work and commitment, she reports to the Head of Finance.

We also welcomed a new Finance Assistant, partly funded by the National Lottery Heritage Fund– Maryam Kazemi, who is settling in well. Our finance volunteer Helen Markham has contributed hugely to the team and we thank her for her help.

Our business plan continues to be reviewed and updated on a regular basis.

	KPI's	
	2025	2024
Group Current Ratio	2.33	4.35
Group Cash Ratio	1.40	1.63
Cash Reserves Variance on 3 Months Costs for current year	90,323	174,110
Surplus/Deficit of Operations (Exc. Restricted)	-119,404	-62,081
Retail Gross Profit %	48%	48%

Reserves Policy

Adequate reserves are required for unexpected costs and for future investment. The Charity has a target to have available cash or borrowing facilities to cover three months of normal operating expenditure. Liquid funds of £544,663 will last for 3 months post year end. Normal operating expenditure excludes depreciation and restricted funds expenditure.

At the year end, the group held reserves to the value of £2,221,890 (2024: £2,319,438), of which £1,053,318 (2024: £1,253,466) were unrestricted.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements which give a true and fair view of the state of affairs of the Charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity 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 Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and for taking steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditor

So far as each of the Trustees is aware, there is no relevant audit information as defined in the Companies Act 2006 of which the company's auditor is unaware, and each of the Trustees has taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant audit information as defined and to establish that the Company's auditor is aware of that information.

Small Company Provision

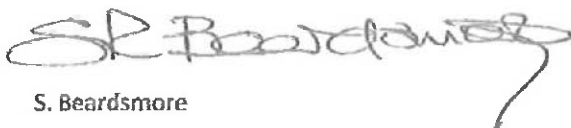
The Trustees' report has been prepared in accordance with the provisions applicable to small companies under the Companies Act 2006.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2025

Auditors

A resolution to appoint the auditors, Forvis Mazars LLP, will be proposed at the Annual General Meeting.

On behalf of the Trustees.

A handwritten signature in dark ink, appearing to read 'S. Beardsmore', with a long, sweeping tail that extends downwards and to the right.

S. Beardsmore

Chair

Date: 27/10/25

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited

Opinion

We have audited the financial statements of Birmingham Botanical and Horticultural Society Limited (the 'Parent Charity') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the Parent Charity's affairs as at 31 March 2025 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the Parent Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The Parent Charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 12, the Trustees (who are also the directors of the Parent Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the Parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the group and the sector, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, and money laundering, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.


D. Hoose (Senior Statutory Auditor) for and on behalf of Forvis Mazars LLP
Chartered Accountants and Statutory Auditor
First Floor
Two Chamberlain Square
Birmingham
B3 3AX

Date: 06/11/2025

Birmingham Botanical and Horticultural Society Limited

Company no. 248827

Year Ended March 2025

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and expenditure account)

For the year ended 31 March 2025		Unrestricted Fund	Restricted Fund	Total Funds 2025	Total Funds 2024
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies		99,558	182,618	282,176	460,026
Trading activities:					
Banqueting Suites		190,415	-	190,415	249,720
Income from Garden Centre		309,728	-	309,728	297,650
Other Income		24,706	-	24,706	21,618
Investments	9	11,076	-	11,076	14,769
Charitable activities:					
Gardens		882,991	-	882,991	872,002
Education		303,775	-	303,775	190,483
Other income		6,968	-	6,968	11,271
Total		1,829,217	182,618	2,011,835	2,117,539
Expenditure on:					
Raising funds	5				
Fund raising		62,130	-	62,130	10,259
Banqueting suites		161,441	-	161,441	226,307
Garden Centre		295,212	-	295,212	293,482
Charitable activities					
Gardens		1,163,707	79,423	1,243,130	1,258,895
Education		273,372	600	273,972	238,579
Professional and related fees		73,500	-	73,500	40,273
Total		2,029,363	80,023	2,109,386	2,067,795
Net (outgoing) Incoming resources		(200,146)	102,595	(97,551)	49,744
Fund balances brought forward		1,253,464	1,065,972	2,319,436	2,269,692
Fund balances carried forward		1,053,318	1,168,567	2,221,885	2,319,436

The Group's income and expenditure all related to continuing operations. There were no recognised gains or losses other than the result for the year.

Birmingham Botanical and Horticultural Society Limited
Year Ended March 2024
Balance Sheet at 31 March 2025

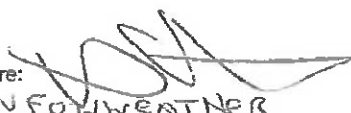
Company no. 248827

		Group		Company	
	Notes	2025 £	2024 £	2025 £	2024 £
Fixed Assets					
Tangible Assets	10	1,670,810	1,010,368	1,670,810	1,010,368
Investments	11	-	-	2	2
		<u>1,670,810</u>	<u>1,010,368</u>	<u>1,670,812</u>	<u>1,010,370</u>
Current Assets					
Stock	12	50,881	44,134	-	-
Debtors	13	333,089	1,019,966	425,183	1,050,193
Cash at bank and in hand		<u>581,147</u>	<u>635,406</u>	<u>469,366</u>	<u>560,992</u>
		965,117	1,699,507	894,549	1,611,185
Creditors: amounts falling due within one year	14	<u>(414,042)</u>	<u>(390,436)</u>	<u>(391,633)</u>	<u>(358,490)</u>
Net Current Assets		<u>551,075</u>	<u>1,309,070</u>	<u>502,916</u>	<u>1,252,695</u>
Net Assets		<u>2,221,885</u>	<u>2,319,438</u>	<u>2,173,728</u>	<u>2,263,065</u>
Financed By:					
Restricted Funds	15	1,168,567	1,065,972	1,168,572	1,065,974
Unrestricted Funds		806,524	1,038,860	758,362	982,480
Designated Funds	16	<u>246,794</u>	<u>214,606</u>	<u>246,794</u>	<u>214,606</u>
		<u>2,221,885</u>	<u>2,319,438</u>	<u>2,173,728</u>	<u>2,263,060</u>

The Charity has taken advantage of Section 408 of the Companies Act 2006 and paragraph 397 of the SORP and has not included a separate Statement of Financial Activities in these financial statements. The Statement of Financial Activities on page 33 include £1,531,003 (2024: £1,631,634) of income and £1,620,335 (2024: £1,543,434) of expenditure relating to the Charity.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by

Director Signature: 
Print: S.R. BEARDSMORE
Date: 27/10/25

Director Signature: 
Print: HELEN FOWWEATHER
Date: 27/10/25

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

Consolidated Cash flow Statement

	Total Funds £	Prior Year Funds £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	690,526	70,402
Cash flows from investing activities:		
Dividends, interest and rents from investments	11,076	14,769
Proceeds from the sale of property, plant and equipment	0	0
Purchase of property, plant and equipment	-755,857	-460,047
Proceeds from sales of investments	0	0
Purchase of investments	0	0
Net Cash provided by (used in) investing activities	-744,781	-445,278
Cash flows from financing activities:		
Repayments of borrowing	0	0
Cash inflows from borrowing	0	0
Receipt of endowment	0	0
Net Cash provided by (used in) financing activities	0	0
Change in cash and cash equivalents in the reporting period	-54,255	-374,876
Cash and cash equivalents at the beginning of the reporting period	635,406	1,010,282
Change in cash and cash equivalents due to exchange rate movements	0	0
Cash and cash equivalents at the end of the reporting period	581,151	635,406

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Current Year £	Prior Year £
A. Cash flows from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	-97,544	49,744
Adjustments for:		
Depreciation charges	95,410	105,235
Dividends, interest and rents from investments	-11,076	-14,769
(increase)/decrease in stocks	-6,747	-1,979
(increase)/decrease in debtors	686,877	-86,956
Increase/(decrease) in creditors	23,606	19,127
Net cash provided by (used in) operating activities	690,526	70,402

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

1. Charitable Company Information

Birmingham Botanical and Horticultural Society Limited (incorporated in England and Wales), registered number 248827, a company limited by guarantee, aims to further public education in botany, horticulture and zoology and provide facilities for research and to maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The accounts are presented in Sterling, with whole number rounding.

2. Accounting policies

Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 and the Statement of recommended Practice (Accounting and Reporting by Charities) (SORP 2019).

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charitable Company's accounting policies (see note 3).

Basis of preparation

Birmingham Botanical and Horticultural Society Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Group Financial Statements

These financial statements consolidate the results of the Charity and its wholly owned trading subsidiary, Birmingham Botanical Gardens (Enterprises) Limited, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by the Companies Act 2006. The net outgoing resources of the parent entity for the year are £89,332 (2024: incoming resources of £88,200).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

Going concern

The Trustees and Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity. The accounts are prepared on a going concern basis on the foundation that all available information regarding the foreseeable future of one year from the date of approval of these financial statements show the company to be solvent.

The Company has sufficient resources to meet its debts as they fall due and to adjust its expenditure to bring it into line with income.

Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities when receivable.

Donations

Donations and legacies are accounted for as income on an accrual basis. Where donations are paid under gift aid, tax recoverable is included at the time the income is recognised.

Fixed Assets and Depreciation

Net tangible fixed assets are capitalised and are stated in the balance sheet at cost less depreciation, which is provided in equal instalments over the estimated useful lives of the assets. Short leasehold improvements are depreciated over 5 to 32 years, 21 years is to the lease expiry. For machinery and fixtures and fittings, the charge is 4 to 10 years as appropriate. All assets are for charitable use.

Costs incurred on the Development Project (note 15) are currently capitalised as Incurred, with depreciation to be evaluated once funding for the whole project is in place.

Investment

Investment in subsidiary is valued at cost less impairment.

Basis of apportionment of overheads

Direct expenditure for Learning and generating voluntary income is allocated fully to these categories. All other expenditure and overheads are allocated as follows:

	2024	2023
Charitable activities - Learning	12%	12%
Charitable activities – Gardens	88%	88%

Space and usage related costs for the Banqueting Suites and the Garden Centre are apportioned throughout the year via management charges.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete sale.

Operating Leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Restricted funds

These are funds that can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Depreciation is charged against the relevant fund in respect of fixed assets acquired with restricted funds.

Pension Scheme

The Charity contributes to a defined contribution scheme.

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are estimates and are assessed by the Trustees taking into account asset life cycles and maintenance programmes. Residual value assessments take into account future market conditions, the remaining life of the asset and any projected disposal values.

4. Distribution from Trading Subsidiary

Birmingham Botanical Gardens (Enterprises) Limited operates the Garden Centre, selling plants and giftware and since 1 July 2013 operates the conferencing and catering facilities. Profits, are transferred under Gift Aid when the amount is paid to Birmingham Botanical and Horticultural Society Limited.

Birmingham Botanical and Horticultural Society Limited
Notes to the Financial Statements

For the year ended 31 March 2025

A summary of the Subsidiary's trading results for the year is as follows

	2025	2024
	£	£
Turnover	524,849	568,987
Cost of Sales	(161,360)	(155,258)
Gross (Loss)/Profit	363,489	413,729
Direct Costs	(205,058)	(128,065)
Administrative Charges	(122,627)	(241,038)
Bank Interest Received	2,355	1,748
Profit/(Loss)	38,159	46,374
Distribution	(46,373)	(84,831)
Reserves		
Profit/(Loss) Sustained	48,161	56,375

5. Analysis of Expenditure

	Staff Costs		Support Costs		Depreciation		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	£		£		£		£	£
Raising Funds								
Fund Raising	60,652	60,392	1,478	-50,133	-	-	62,130	10,259
Banqueting Suites	21,390	21,482	140,051	165,228	0	39,598	161,441	226,307
Garden Centre	102,645	98,118	192,567	190,474	0	4,891	295,212	293,482
Charitable Activities:								
Gardens	621,767	622,018	535,642	582,255	85,721	54,621	1,243,130	1,258,894
Education	182,426	157,507	81,858	74,947	9,689	6,125	273,972	238,580
Professional and related fees	-	-	73,500	40,273	-	-	73,500	40,273
	988,880	959,516	1,025,096	1,003,043	95,410	105,235	2,109,386	2,067,795

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

6. Staff costs

	2025	2024
	£	£
Wages and Salaries	1,008,732	899,982
Social Security Costs	88,510	75,464
Pensions	34,096	28,445
Less Development Salaries Capitalised	(142,458)	(44,375)
	<u>988,880</u>	<u>959,516</u>

The average number of employees was:

	Number	Number
Horticulture	10	10
Maintenance	2	4
Learning & Engagement	4	3.5
Administration & Welcome	17	12
Fundraising	1	2
Garden Centre	4	2
Development	6	4
	<u>44</u>	<u>37.5</u>

The average number of full-time equivalent employees was: 32 (2024 – 29)

Included in the calculations are 6 employees on zero hours contracts (2024 – 11).

During the year, pension costs are all related to defined contribution plans and are all paid from unrestricted funds. At the year end £5,788 (2024: £4,997) was still outstanding.

No Trustee received remuneration.

No Trustees were reimbursed expenses during the year.

One employee received remuneration in excess of £60,000 (2024 – 1)

During the year, key management personnel (full-time equivalent employees 6) (2024: 6) received emoluments of £337,522 (2024: £346,610).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

7. Support costs

	2025	2024
	£	£
Personnel	35,157	31,645
Administration costs	105,402	64,310
Garden running costs	34,945	58,709
Purchase of Retail Stock	161,430	155,510
Events and fund raising cost	108,160	106,632
Rent and rates	4,426	2,886
Insurance	75,998	74,959
Utilities	182,641	176,995
Bank & credit charges	16,338	25,436
Education costs	13,724	8,140
Repairs and maintenance	128,155	163,163
Publicity and marketing	48,474	28,826
Audit & professional fees	73,500	40,273
Sundries	29,535	30,789
Project Costs	4,211	5,578
Alpine Project	0	0
Research & Development	0	0
Interpretation	0	0
Other Projects	3,000	0
Bad Debt	0	29,192
	<u>1,025,096</u>	<u>1,003,043</u>

8. Net Outgoing Resources

Net Outgoing Resources is stated after charging:	2025	2024
	£	£
Operating Lease Rentals		
-Plant and Machinery	4,946	4,237
Auditors Remuneration		
-for audit services	16,500	14,000
-for non audit services	4,170	10,430
Depreciation of Tangible Fixed Assets	<u>95,410</u>	<u>105,235</u>

9. Interest Receivable

	2025	2024
	£	£
Bank Interest Receivable	<u>11,076</u>	<u>14,769</u>

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

10. Fixed Assets

Group and company

	Short Leasehold £	Machinery & Others £	Fixtures & Fittings £	Development £	Total £
Tangible Assets					
COST					
At 1 April 2024	3,896,022	604,312	86,518	331,234	4,918,086
Additions	-	13,610	7,580	734,667	755,857
Disposals	-	-	-	-	-
At 31 March 2025	3,896,022	617,922	94,098	1,065,901	5,673,943
Depreciation					
At 1 April 2024	3,568,534	285,856	53,333	-	3,907,723
Charge for the year	19,087	60,909	15,414	-	95,410
Disposals - Accumulated Depreciation	-	-	-	-	-
At 31 March 2025	3,587,621	346,765	68,747	-	4,003,133
Net Book Value					
At 31 March 2025	308,401	271,157	25,351	1,065,901	1,670,810
At 31 March 2024	327,493	318,456	33,185	331,234	1,010,368

11. Investments

The Company owns 100% of the £2 ordinary share capital of Birmingham Botanical Gardens (Enterprises) Limited, incorporated in England and Wales (company number 01846714). The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The net assets of the subsidiary are £48,161 (2024: £56,376). The subsidiary's income for the year was £524,849 (2024: £568,987) and expenditure was £489,045 (2023: £524,361).

12. Stock

	Group		Company	
	2025	2024	2025	2024
	£	£	£	£
Stock	50,881	44,134	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

13. Debtors

	Group		Company	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors and commissions due	64,372	150,431	37,691	59,300
Intercompany balance	-	-	137,126	121,844
Prepayments	131,089	94,126	115,463	93,681
Accrued Income	137,628	775,409	134,903	775,368
	333,089	1,019,966	425,183	1,050,193

14. Creditors

a. Falling due within one year

	Group		Company	
	2025	2024	2025	2024
	£	£	£	£
Trade Creditors	209,541	198,555	193,259	183,288
Deferred Income	130,157	112,656	129,360	112,656
Other Taxes and Social Security	31,830	39,882	29,145	25,350
Accruals	42,514	39,343	39,869	37,196
	414,042	390,436	391,633	358,490

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

15. Reconciliation of Movements in Restricted Reserves

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Fixed Assets	217,020	-	(14,668)	202,352
Friends	784	-	(784)	-
Adventure Playground	8,132	-	(3,404)	4,728
Education	-5	600	(595)	-
Trees	-	7,064	(7,064)	-
Alpine Project	200	-	(200)	-
Interpretation & Master Planning	4,212	-	(4,212)	-
Development	825,528	14,400	-	839,928
Butterflies	15	-	(15)	-
Training	-	25,283	(8,163)	17,120
GOGH	417	75,728	-	76,145
Med House	8,713	-	(6,560)	2,153
Propagation in Action	956	-	(717)	239
Cyclamen	-	239	(126)	113
Social Economy Growth	-	10,000	(10,000)	-
CEF	-	24,990	(23,490)	1,500
Planting Stories Project	-	3,000	-	3,000
Plant Detectives	-	2,000	-	2,000
Tractor	-	17,789	-	17,789
Visitor Development Project	-	1,500	-	1,500
	1,065,972	182,593	-79,998	1,168,567

The remainder of the Adventure Playground funds will be spent in the next financial year on maintaining the playground.

Restricted funds, referred to as 'Development' were received in prior years from the National Lottery Heritage Fund to commence the 'Growing our Green Heritage Project', and have all been spent in the financial year and have been capitalised.

Training funds will be spent in the new financial year on training for horticulture staff.

GOGH represents the Growing our Green Heritage Campaign and supports the Capital Project.

The remainder of the Med House funds will be spent in the next financial year on planting and improvements in the Mediterranean House.

The Propagation in Action Fund has allowed BBG to develop a designated propagation facility in our Subtropical House. The reminder of the funds will be spent in the next financial year.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

The Cyclamen fund will be spent in the new financial year on maintaining our Cyclamen collection.

The CEF project is to support our tree project and the remainder of this fund will be spent in the first part of the new financial year.

The planting Stories fund is for a joint partnership with Nottingham Trent University focusing on the colonialism of plants. This fund will be spent in the new financial year.

The Plant Detectives fund is to support education classes and will be spent in the new financial year.

The Tractor Fund will be used to purchase a new tractor in the new financial year once our target has been met.

The Visitor Development Fund is to support growth and create partnerships with Gardens across the West Midlands. This fund will be spent in the new financial year.

16. Analysis of Total Reserves

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Represented by:				
Tangible Fixed Assets	632,008	1,038,802	-	1,670,810
Current Assets	588,553	129,770	246,794	965,117
Current Liabilities	(414,042)	-		(414,042)
	806,519	1,168,572	246,794	2,221,885

Unrestricted funds total £1,053,313, of which £246,794 has been transferred to a designated fund, representing the matched funding required for the Delivery Stage of the Capital Project.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

17. Share of the Company

The company is limited by guarantee, not having a share capital divided into shares.

18. Taxation Status

As a registered Charity, the Company is not liable to corporation tax on its normal activities and is entitled to recover the tax paid by members whose subscriptions are gift aided.

19. Capital Commitments

	2025	2024
	£	£
Capital Expenditure contracted for but not provided for in the financial statements	-	-
Capital Expenditure authorised but not contracted for	65,414	708,900

20. Lease Commitments

Total lease commitments at the year-end are as follows:

	Expires Within 1 Year	2-5 Years	Expires more than than 5 Years	Total
Land and Buildings	600	2,750	12,550	15,900
Other	4,942	10,067	-	15,009

21. Related Party Transactions

No Trustee declared any interest in companies which entered into transactions with the Charity.

The Spouse of the Head of Finance is employed by the Gardens in the Maintenance Department and is paid at commercial rates. The Head of Finance did not take part in salary discussions and normal hiring procedures were followed and implemented by the HR Manager. The employment was supported by the Board of Trustees.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

22. Financial Instruments

	Group		Company	
	2025	2024	2025	2024
	£	£	£	£
Financial assets				
Financial assets that are debt instruments classified at amortised cost	202,000	925,840	309,720	956,512
Assets that are Financial Assets Measured at fair Value	581,147	635,406	469,366	560,992
Financial liabilities				
Financial liabilities measured at amortised cost	283,885	277,780	262,273	245,834

Financial assets measured at amortised cost comprise trade debtors, amounts owed to group undertakings, accrued income and cash at bank and in hand.

Financial liabilities measured at amortised cost comprise trade creditors, creditors over 1 year, monies owed to HMRC and accruals.

23. Statement of Financial Activities – Parent Company

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Total Funds 2025	Total Funds 2024
Total Incoming Resources	1,302,012	182,618	-	1,484,630	1,546,803
Total Resources Expended	(1,540,319)	(80,016)	-	(1,620,335)	(1,543,434)
Distribution from Enterprises	46,373	-	-	46,373	84,831
Net Outgoing Resources	(191,934)	102,602	-	(89,332)	88,200
Fund Balances brought forward	982,480	1,065,974	214,606	2,263,060	2,174,861
Designated Funds Transfer for Project	(32,188)		32,188		
Fund Balances carried forward	758,358	1,168,576	246,794	2,173,728	2,263,060

Birmingham Botanical and Horticultural Society Limited
Notes to the Financial Statements

For the year ended 31 March 2025

24. Prior Year Consolidated Statement of Activities

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies		125,590	334,436	460,026	730,023
Trading activities:					
Banqueting Suites		249,720	-	249,720	497,788
Income from Garden Centre		297,650	-	297,650	280,623
Other Income		21,618	-	21,618	19,229
Investments	9	14,769	-	14,769	5,032
Charitable activities:					
Gardens		869,737	2,265	872,002	772,255
Education		190,483	-	190,483	169,195
Other income		11,271	-	11,271	16,005
Total		1,780,838	336,701	2,117,539	2,490,150
Expenditure on:	5				
Raising funds					
Fund raising		10,259	-	10,259	57,176
Banqueting suites		226,307	-	226,307	239,441
Garden Centre		293,482	-	293,482	280,955
Charitable activities					
Gardens		1,139,580	119,315	1,258,895	931,100
Education		230,765	7,814	238,579	196,323
Professional and related fees		40,273	-	40,273	76,400
Total		1,940,666	127,129	2,067,795	1,781,395
Net (outgoing) incoming resources		(159,828)	209,572	49,744	708,755
Fund balances brought forward		1,413,292	856,400	2,269,692	1,560,937
Fund balances carried forward		1,253,464	1,065,972	2,319,438	2,269,692

Accounts



BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LTD

ANNUAL REPORT AND ACCOUNTS 2024

Registered Office

Birmingham Botanical Gardens & Glasshouses
Westbourne Road
Edgbaston
Birmingham
B15 3TR

Telephone: +44(0)121 454 1860

Email: admin@birminghambotanicalgardens.org.uk

MISSION STATEMENT

A diverse botanical world that enhances all our lives.

Our mission is to support plant biodiversity and an understanding of its importance to the natural environment through conservation, education, engagement, and enjoyment.

Help us to protect the rich scientific heritage of Birmingham's Botanical Gardens and share in our discovery of the botanical world.

THE BOTANICAL GARDENS' STAFF AT 31 MARCH 2024

Senior Leadership Team

Chief Executive Officer	S. Blair-Manning
Head of Finance	M. Purcell
Development Director	E. Frostick
Head of Operations & Commercial	C. Maher
Head of Learning & Engagement	J. Ridding
Head of Horticulture & Curation	E. Hazell

Management Team

Learning Manager	J. Jarvis
Maintenance Manager	D. Husselbee
Marketing Manager	J. Talat
HR Manager	C. Haines
Retail & Welcome Supervisor	C. Wells

Finance

S. Bell

Maintenance

T. Chambers
P. Ensell

Operations

A. Humphries
A. Begum
E. Savage
M. Turner
L. Neate
H. Bird
F. Begum
M. Miller
V. Heath
A. Gayden
A. Pound
H. Pernell

Fundraising

V. Heath

Horticulture

L. Belcher
B. Taylor
R. Davis
L. Lehmann
A. Trinco
D. Reed
A. Green
B. Collerton
S. Dalby
M. Luke
S. Gower
L. Civolani

Learning & Engagement

R. Carless
L. Langston
S. Chlebowska
S. Bolat
R. Gillies

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

The Trustees are pleased to present their Report together with the financial statements of the Charity for the year ended 31 March 2024.

Reference and administrative details

Charity number: 528981
Company number: 248827
Registered office:
Birmingham Botanical & Horticultural Society Ltd
Westbourne Road
Edgbaston
Birmingham
B15 3TR

General Committee (Trustees of the Society)

S. Beardsmore	(Chair)
D. Share	(Resigned 27 November 2023)
J. Brown	
C. Clutton-Brock	(Vice Chair)
F. Taylor	
R. Macpherson	
D. Wardle	(Secretary) (Resigned 31 st July 2024)
F. Lawal-Fatukasi	(Resigned 23 October 2023)
P. Smith	
J. Bland	(Treasurer)
R. McLean	
D. Murphy	(Appointed 25 March 2024)
L. Rutter	(Appointed 24 March 2024)
A. Bryan	(Appointed 24 March 2024)
A. Jackson	(Appointed 11 September 2023, Resigned 25 March 2024)
C. King	(Appointed 25 March 2024)

In accordance with the Articles of Association, and being eligible, D. Murphy, L. Rutter, C. King and A. Bryan, are being elected. F. Taylor, P. Smith and S. Beardsmore retire and offer themselves for re-election.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

Other Committees and their Chairs at 31 March 2024

Steering Committee:	S. Beardsmore
Learning Committee:	C. King
Finance Committee:	J. Bland
Horticultural Committee:	P. Smith
M.O.R.E Committee:	R. Macpherson
Scrutiny Committee	R. McLean

Birmingham Botanical Gardens (Enterprises) Ltd Chair: F. Knowles (Appointed 24 June 2024)

Auditor

Forvis Mazars LLP
First Floor
Two Chamberlain Square
Birmingham B3 3AX

Bankers

National Westminster Bank
36, Harborne Road, Edgbaston B15 3BS

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

Structure Governance and Management

Governing Document

Birmingham Botanical and Horticultural Society Limited (also referred to as the Birmingham Botanical Gardens) is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a Charity registered with the Charity Commission.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Trustees and organisation

Trustees are appointed following a recruitment and selection process and are chosen based on the contribution they can make to the Charity with the skills they possess. Trustees receive an induction programme on appointment with periodic updates on Trustee responsibilities. The Board of Trustees, which can have up to 14 members, administers the Charity. The Board meets not less than 4 times a year and there are sub-committees covering development/steering, learning, finance, horticulture and marketing, operations, retail and events (M.O.R.E), which meet regularly.

Related parties

The Charity has a wholly owned subsidiary, Birmingham Botanical Gardens (Enterprises) Limited which was established to operate the retail and other commercial activities of the Society and distributes its profits to the Charity.

Public benefit

The Trustees have considered the Charity Commission's requirement in respect of Public Benefit. In their view the Charity meets, in full, the criteria to satisfy the test.

Risk management

The Trustees have a risk management strategy which comprises:

- The annual review of risks the Charity might face, supported by quarterly discussions as part of the Finance Subcommittee.
- The establishment of systems and procedures to mitigate such risks.
- The implementation of procedures designed to minimize any potential impact on the Charity should those risks materialise.

The Risk Management Policy is contained within the Charity's Corporate Governance Document.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Trustees have identified the following main risks to the Charity:

Maintenance of property: The Gardens employ professional advisors to carry out annual inspections.

Fraud: The Gardens have in place effective controls and procedures with regards to payments of invoices and handling of cash. A Fraud Policy is also contained within our employee handbook.

Cash Flow: The Gardens operate tight budgetary controls internally. Management accounts and cash flow projections are reviewed regularly during the Trustees board meetings. A reserves policy of 3 months normal operating costs is also in place.

Reduced Income: The Gardens are frequently monitoring cash flows and projections and adjusting budgets accordingly. Applications for grants have been successful and are ongoing.

Covid-19 Staffing Impacts: The Gardens have suitable Covid-19 policies in place in relation to Covid-19 testing and remote working.

Cyber Attack: The Gardens employ professional IT support to ensure the security of our IT systems and the information stored within these systems is kept in accordance with the requirements of GDPR.

Extreme Weather: The Gardens have policies and risk assessments in place to safeguard visitors and staff during extreme weather events.

Capital Project: The Gardens is currently delivering a National Lottery Heritage Fund Stage 1 Development phase for capital investment. The project aims to restore the historic glasshouses and terrace suite, and deliver improved visitor experience, access, learning and horticultural standards. The Gardens has engaged Greenwoods Projects to support the project management function of the capital investment project. Greenwood projects operate a clear and transparent risk management process, supported by a capital project risk register, which is seen on a quarterly basis by The Gardens Scrutiny Panel.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

Trustees Meetings

The Trustees' record of attendance at meetings of the General Committee is stated below:

	Attendances	Eligible to Attend
S. Beardsmore	4	4
D. Share	2	2
J. Brown	4	4
C. Clutton-Brock	4	4
F. Taylor	3	4
R. Macpherson	3	4
D. Wardle	3	4
F. Lawal-Fatukasi	1	2
P. Smith	3	4
J. Bland	4	4
R. McLean	3	4
A. Jackson	1	3
D. Murphy	-	-
A. Bryan	-	-
C. King	-	-
L. Rutter	-	-

Remuneration

Trustees of the Charity work on a voluntary basis and do not receive remuneration.

Pay and remuneration of the Charity's key management personnel is reviewed and set annually in line with market norms where the Charity's resources permit. From April 2022 the Charity has committed to paying at least the Real Living Wage to all employees.

Insurance

The Charity holds all insurances required by law, including Trustees Liability Insurance.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

Aims and objectives

The aims of the Charity are:

- To further public education in botany, horticulture and zoology and provide facilities for research.
- To maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The Charity's objectives continue to be to maintain the Gardens at Westbourne Road, Edgbaston to an outstanding quality and to continue to develop them by introducing new and innovative features for education and recreation. The Charity's educational programmes include education for schools, higher education provision with Birmingham Metropolitan College from our purpose built Study Centre, horticultural training and leisure learning courses. The Charity's horticultural activities concentrate on maintaining and developing the Gardens and Glasshouses and encompass both conservation and interpretation for the pleasure of the public and for educational purposes.

In setting our objectives and planning our activities, the Charity has given careful consideration to the Charity Commissioners' general guidance on public benefit. The Charity has a policy that access to our facilities and education should be available to those who cannot afford to be members or pay the full admission price. Children are also given a reduced admission price.

The Charity, its commercial subsidiary and sub-contractors operate commercial activities such as banqueting and conferencing from purpose-built suites within the Gardens.

These activities make a significant financial contribution to the Society annually.

Volunteers are vital to the successful operation of the Charity. The Charity receives a substantial input of volunteer assistance in all aspects of running the Gardens for which we are extremely grateful.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

STRATEGIC REPORT

Overview of the Year April 2023 – March 2024

Change, challenge and hard work – pretty much covers the year. Nothing stood still and by March 2024 there was plenty to show for the hard work of staff, volunteers and trustees during the previous 12 months – and plenty more to do. The amount of work Sara Blair-Manning and her team completed was outstanding as everyone concentrated on both the Gardens as they are today – and for tomorrow.

One of the main preoccupations of the year was the development of ‘Growing our Green Heritage’ major project in readiness for submission to the National Lottery Heritage Fund in November 2024. A hugely complex project with a relatively short time frame to put everything in place.

As the Gardens prepare for the major project, the significant changes in staffing and operations continued. We thank everyone for their hard work, flexibility and patience as things developed.

Thanks to the development funding from the Heritage Fund, we were able to appoint our first Head of Engagement and Learning, Jen Ridding, who expanded work with communities, groups and visitors and led on an Activity Plan to support the major project. We also began the serious work of planning the design and programme to restore the glass houses and improve facilities for visitors, staff and students; and develop, crucially, fundraising. Our School’s Programme was enthusiastically supported again, with over 19,000 students and adults taking part – over a thousand more than last year. The team also gained the Sandford Award, which recognises excellence in learning programmes on heritage sites, congratulations to them.

Another new appointment and a new role - Director of Horticulture and Curation, Emily Hazell joined us in February, and with the restructure of the Horticulture Team, significant work in the glasshouses and gardens went ahead, with a key focus working towards BCGI (Botanic Gardens Conservation International) accreditation.

A new Head of Commercial and Visitor Services, Chris Maher, joined us in May and undertook a review and revision of commercial activities with new activities and events planned; a revitalised shop, and an ongoing review of the catering and hospitality provision.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

We said goodbye to Head Gardener, Wayne Williams who had been with the Gardens for 26 years. He started his horticultural career at the Gardens and made a significant contribution. We thank him, and wish him well in his new role as Head Gardener of Ventnor Botanical Gardens on the Isle of Wight. Yvonne McLaren, a familiar face in the shop for 18 years, took well deserved retirement. We wish them, and all our other ex-colleagues well.

As well as new staff members we welcomed new volunteers, new members and new trustees – and every single one of them is crucial to the success and the future of the Gardens.

We managed to increase gift aid contributions and the visitor welcome team, under new Welcome and Retail Supervisor, Courtney Wells, worked hard to engage with our visitors so that they understand the crucial difference signing up to gift aid can make to the Gardens.

Visitor numbers held up well against a backdrop of inflation and pressures on the cost of living felt by everyone in the sector. There were almost 202,000 visitors to the Gardens over the year.

At the end of the financial year there were 4,604 members – over a 1000 more than at the same point the year before.

Events

BBG really did offer something for everyone. From the hugely popular winter 'Luminate' and the appearance of the dinosaurs, to music, drama, and special horticultural displays such as the Cyclamen Celebration in February supported by the Cyclamen Society. The development of well-being walks and yoga sessions were also welcomed.

The National Bonsai Collections held at the Gardens, supported by the National Bonsai Society, continued to attract regular visitors as well as visitors to their special events and we thank the Society and all our partners for their work with the Gardens.

Sustainability

During 2023-24 BBG continued to work with Dr Breno Nunes, Senior Lecturer in Sustainable Operations Management at Aston University and Deputy Director of CEAS (Centre for Circular Economy & Advanced Sustainability) and established a Sustainability Policy - a 5 point plan to guide operations and the Capital Project.

The Gardens is committed to the West Midlands Combined Authority Net Zero Pledge and is being supported in this work by Sustainability West Midlands.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

Birmingham Botanical Gardens recognises the urgency and importance of being sustainable.

We are committed to reducing our environmental impacts to tackle climate change and the biodiversity crisis.

1. As a member of Botanic Gardens Conservation International and as a plant conservation charity, we commit to considering our impact on the environment in every decision we make.
2. In our role as a West Midlands environmental educational charity, we commit to meeting UK environmental legislation, promoting good environmental practice and encouraging behavioural change to all who engage with the Gardens.
3. In our role as a safe civic space within Birmingham, we commit to promoting the benefits of nature on people's health and wellbeing.
4. As the guardian of the Gardens, we commit to the responsible management of our built and natural assets.
5. Birmingham Botanical Gardens commits to adopting circular economy principles and maintaining an Environmental Management System (EMS), covering the areas of Biodiversity, Procurement, Waste, Travel and Energy Management. We commit to reducing our negative impact on the environment through a continuous audit and improvement process in all areas of the Charity.

Money/Costs

Finances came under increasing pressure due to inflation, cost of living increases and BBGs commitment to paying the Real Living Wage, as well as a readjustment by our third party caterers Aramark which meant a reduced catering income. Despite the challenges, and thanks to careful budgeting and huge flexibility on the part of staff some progress was made to address the gaps.

Volunteers

The work of volunteers is noted throughout our reports – for example, in Horticulture, Visitor Welcome, Finance, Engagement and Learning, and Trustees. They fulfil many roles and without volunteers, quite simply, the Gardens would not be able to function – we are grateful to those past, present – and we hope future!

Governance

Trustees continued to work in committees and as a Board. With the increased activity for the Capital Project there was increased workload, and we are grateful to each of them for their skills, their commitment and their huge support of the Gardens.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

Two trustees left during the year, Lanre Lawal-Fatukasi due to the pressures of work in a new role further from Birmingham, and Darren Share, our Chair of Horticulture took up a new role as Director of Parks for the Royal Parks in London and also felt further commitments made his role with the Gardens unrealistic. We thank them both enormously and wish them well for the future.

We were pleased to welcome Andrew Jackson as Operations Trustee in September, but his work took him from Birmingham to Southampton within months and he had to leave, but he made a valuable contribution while he was with us. We thank him.

Four new trustees joined us, Carol King, Director of Content at the Black Country Living Museum and a specialist in public engagement, agreed to be Chair of the new Engagement and Learning Committee. Lynsey Rutter, Head of Learning and Participation at the Midlands Arts Centre also joined that committee. Dan Murphy with over 25 years experience in Retail Operations, and current Destination Director at Birmingham Bullring & Grand Central took over from Andrew Jackson as Operations Trustee, and Tony Bryan, Director of the Alpine Society with over 40 years working in Horticulture, joined as a Horticulture Trustee. A huge welcome to them all. They have great skills and experience to support the Gardens both in their day to day operations, and in the Development of the Capital Project.

Future

Nothing stays the same. This time next year we will know more clearly what we have to do to secure the Gardens for the next 200 years. There are many challenges facing us, and we are determined to overcome them. All we can say with certainty is that there will be more changes to report next year. Some known, some unknown. The constants are the joy in the Gardens, the importance of this green and treasured space to the people of Birmingham, and our thanks to all our supporters, staff, volunteers, members, partners and the wider community. We rely on your help and commitment, and we will do our best to make everyone's hard work count over the next twelve months.

We are always ready to welcome new volunteers – there are many roles where people can get involved, and hopefully get something of value out of working with the Gardens. If you have skills you think we need, and are interested in joining us in any capacity, please do get in touch through our website: www.birminghambotanicalgardens.org.uk

DEVELOPMENT AND FUNDRAISING

The focus of almost all fundraising and development in 2023-24 has been the Development Stage of the major capital project, Growing Our Green Heritage.

All major Heritage Fund funded projects operate a 2-stage process inclusive of a 24-month Development Stage to prepare the scheme, during which the Lottery and grantee work closely together in partnership.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

The finalised and fully costed scheme will be submitted as a Stage 2 Application to release the total Heritage Fund grant funding in November 2024 with an outcome expected in April 2025. We are immensely grateful to the National Lottery Heritage Fund for this unique opportunity to restore an important part of Birmingham's heritage, champion biodiversity and the environment, and reconnect people with nature. finding another £8 million pounds in funding. Work on this continued alongside the day to day work of running a visitor attraction and tending the Gardens.

Capital Fundraising – Growing Our Green Heritage

To deliver the project, in addition to funding from Heritage Fund, BBG must raise a further £8-9m, which requires significant multi-funding from across the board. This is a major undertaking for the charity and sources of funding were articulated in BBG's Fundraising Strategy, 2023-2025. A realistic funding plan and evidence of funding support is critical to securing the Heritage Fund Stage 2 grant. As well as contributing to the project from its own reserves, BBG is in discussions with WMCA, major trusts and foundations, Government Community Ownership Fund, environmental trusts, philanthropy and major donors, and will run a public campaign and appeal to sponsors and partners. And also our Landlords, the Calthorpe Estate, who have confirmed their support for the re-negotiation of our lease. Adopted by trustees in September 2023 and the subject of regular scrutiny by both Finance and Project Scrutiny Committees, this continues to evolve to reflect changing circumstances.

BBG has made significant progress in its fundraising campaign. BBG has secured positive feedback, invitations to apply in 2024-25, and support in principle from some of the biggest foundations in the UK.

There is a clear appetite for the project, and this is very encouraging, and we remain confident that we can secure the campaign target by the end of the project.

A programme of major applications is underway throughout 2024 and we look forward to sharing details of the project and how individuals can get involved in the project shortly.

We also sought an increase from Heritage Fund to support the development phase to reflect increased costs within the Development Stage, from £590,814 to £825,528, which was granted. The final scheme, approach and level of Heritage Fund grant will be agreed with the Heritage Fund in summer 2024.

During the past year the external context for fundraising has become more challenging. Trust fundraising has become more competitive as public sources are reduced. The City Council's financial position is having an impact across the region which have wider implications on donations from individuals and businesses, as well as competition for funds within the City.

Audiences continue to show signs of reductions in discretionary spend with individual donations declining and corporate donations to charities have declined by 26% within the

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

last year (CAF). It is therefore encouraging that many of our approaches have, nonetheless, been positively received.

Operational Fundraising and Campaigns 2023-24

As well as the capital fundraising requirement, the Development team continue to raise funds to support the bottom line to maintain financial stability, both during and after the capital campaign. It is vital to continue to steward existing funders and donors to high standards and we will utilise the existing supporter base to build fundraising income further. We are pleased to report a voluntary income total from trusts, individuals and legacies of **£460,026**.

Campaigns during 2023-24 included

Composting Project.

The appeal to raise £85,000 funds for the Composting Project was successful, and work on the £101,000 project was completed in November 2023. BBG now has a fully environmentally sustainable composting process at the Gardens. We are especially grateful to Veolia Environmental Trust, via the Landfill Communities Trust, and everyone who has supported this project. We wish to acknowledge generous support from The Banister Trust, Roger & Douglas Turner Trust, 29th May 1961 Charity, Lopylugs & Barbara Morrison Trust, Open Gate Trust, HDH Wills Wildlife Trust and CB & HH Taylor Trust. We wish also to acknowledge our very special thanks to all those members and individuals who have donated to the project, whether by cheque or on-line or in our donation boxes.

The Cyclamen Society Trainee

Combining interests and resources to care for and promote the National Collection of Cyclamen, BBG and the Cyclamen Society created the unique position of a Cyclamen Trainee at Birmingham Botanical Gardens. We are hugely grateful to the Cyclamen Society who provided generous funding of £24,500 towards the salary costs of the trainee and this hugely important horticultural initiative.

WRAGS Trainee

For many years BBG has worked in partnership with WRAGS as a placement Garden. We are very grateful to the WRAGS charity for providing £5,000 towards a 12-month trainee in horticulture at BBG. This has given a unique opportunity for a young person to gain trainee experience, grow skills, confidence and understanding of care for a variety of plants and facilitating a successful career in horticulture.

Mediterranean House Project

An appeal for £14,725 to support our Mediterranean House Project was successful. The project sought to redesign the displays of the Glasshouse, located in the high-profile central

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

position within the listed Western Terrace range, restoring the living collections to health and engage the public in discussions about conservation of plant biodiversity, climate change adaptation and habitat loss. We are especially grateful to the Stanley Smith UK Horticultural Trust, The Grimmitt Trust, CB & HH Taylor Trust, Limoges Trust, and the Loppylugs & Barbara Morrison Trust who made this possible.

Butterflies – and Money Doesn't Grow on Trees!

We are immensely grateful to all those members and individuals who donated generously to our on-line Butterfly and Tree appeals. The Butterfly House is open from May until September, is of great interest to visitors and plays a central role in the learning programme at BBG. We are very grateful to all those individuals and members who helped us raise £5,339 to support this activity.

BBG's 500 magnificent indigenous and non-native trees create a unique, biodiverse 'urban lung' and green canopy right in the heart of Birmingham and BBG is now part of the International Conifer Conservation Programme. We have begun a longer-term appeal to raise funds to safeguard the trees into the future. We wish to thank all members and individuals who contributed to the start of the appeal in 2023-24 and raised £2,298.

Propagation

We wish to thank The Finnis Scott Foundation for £3,000 towards the vital *Propagation in Action* project which has allowed us to create a new designated propagation facility in our Subtropical House, providing a controlled environment to propagate, grow and safeguard plants and the living collections.

Legacies

BBG is very grateful to have received some important legacy gifts this year to the value of £162,171. We will be developing opportunities through the capital campaign to highlight the importance BBG as a valued institution that is here 'in perpetuity' to help grow and encourage individual and legacy giving.

Development & Fundraising at BBG (Our Approach)

BBG is registered with the Fundraising Regulator, makes the voluntary levy and meets all the requirements of the Code of Fundraising Practice. Fundraising is undertaken by the Development Director, Development Support Officer and BBG team, and the capital fundraising is being supported by specialist fundraising consultants Cause4, managed by BBG.

All fundraising is reviewed regularly by the Board of Trustees who understand their responsibilities for fundraising. The Director of Development is a qualified professional and member of the Chartered Institute of Fundraising. Staff involved in fundraising receive training and no volunteers currently undertake fundraising on behalf of the charity. There were no fundraising complaints in the year.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

In March 2022 the Board set out how it BBG manages ethical issues and social responsibility within fundraising to make sure that BBG can demonstrate its obligations in terms of charitable reporting to the Charity Commission.

The ethical fundraising policy is reviewed annually and is to ensure fundraising relationships do not directly or indirectly support activities counter to the charitable mission and objects of Birmingham Botanical Gardens.

All fundraising at BBG is legal, honest, open, and respectful to the public. BBG does not undertake fundraising in a manner that produces unreasonable intrusions into individual privacy, unreasonable persistent approaches for money or placing any pressure on a person to give money and takes seriously its responsibility to protect vulnerable people and other members of the public.

BBG always treats people fairly and with respect, explaining the cause in a way which does not mislead and is sensitive to people in vulnerable circumstances. BBG will never take a donation if it is known or there is good reason to believe that a person lacks capacity to make a decision to donate or is in vulnerable circumstances.

Thank you

We are grateful to the generosity of the Heritage Fund, trusts and all our funders, members and individuals who continue to support the Gardens and without which it would not be possible to deliver the charitable impact of BBG. As a registered and independent charity, BBG receives no regular public funding. The charity relies on income we can generate from visitors, memberships, grants we can secure, and generous donations from trusts and people who share our vision to nurture and make the Gardens accessible for everyone now, and for future generations.

HORTICULTURE

It has been another busy year for the Horticultural Team, who have been delivering across 4 main workstreams:

Visitor benefit

Maintaining and enhancing the day to day horticultural presentation across the garden.

Finding efficiencies in ways of working, looking at capacity for change - to enhance aesthetics set against sustainability and resource.

For example: changing the terrace beds to perennial planting and displaying the National Plant Collection of Cyclamen to the public.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

Compliance and best practice

Carrying out a review of existing compliance processes from pesticide use to tree safety policy. Where needed, compliance processes have been updated and staff training implemented.

Capital project support

Assessing and costing decant needs for the glasshouse refurbishment. Supporting internal and external project teams.

Garden and Plant collections management

Perhaps the most important pieces of work across the year. BBG is one of the most significant Botanic Gardens in the UK, as a sole survivor of the 19thC fashion for urban botanical trusts and botanic gardens. A draft garden management plan reviewed all character areas of the garden and proves to be a valuable tool to help prioritise resource and actions. The Plant Records Officer 's (NHLF supported post) glasshouse audit resulted in an 80% downgrading of the collections. This will help prioritise plants for deaccessioning and ensure the retained collection to be accommodated elsewhere on site during the glasshouse build will be based on their value to the garden.

Staff review

Delivering a step change in staffing across the garden with a major staff restructure, investment on staff support and subsequent restructure. Appointment of four trainees – 2 WRAGS (Work and Retrain As a Gardener Scheme), one Glasshouse Trainee and one Cyclamen Collection Trainee - funded by the Cyclamen Society. The Trainee handbook was also rewritten.

During the year, Alberto Trinco joined as Senior Horticulturist (Display Glass Houses) and also Bethan Collerton as Senior Horticulturist (Alpine and Woodland).

Over the year, the Head of Horticulture, Emily Hazell, has been an immense benefit to the garden. The Senior Hort staff have been able to work at pace, prioritising work, and making difficult, timely and focussed decisions across all the above four workstreams. Their influence on where we are now as a garden, horticultural team and sub-committee cannot be underestimated. Emily's work has been supported by the CEO, the incoming Horticultural Team and the Development Director.

We look forward to another busy year, but one continuing to make big decisions and embedding best practice, ambition and sustainability into the Gardens, helping to ensure its longevity and status.

We also thank former Chair of Horticultural Trustees, Darren Share who stepped down in early 2024.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

MARKETING, OPERATIONS, RETAIL, EVENTS (M.O.R.E)

The sub-committee for Marketing, Operations, Retail, and Events (MORE) met quarterly. During the year the newly appointed roles of Head of Engagement & Learning and Head of Commercial & Visitor Services ensured that even more strategic progress can be made across these core areas, with some restructuring of the teams.

Reports from the marketing, retail and visitor services teams have kept the committee informed of progress along with regular updates from learning. The Engagement & Learning team have since started reporting to another board sub-committee as planned – though close ties remain between the teams for maximum relevance to all visitors.

Over the year we have tracked visitor numbers, admissions income, new and renewed memberships, retail sales, and conference and events income both from catering and from special events. Whilst there is always more to be done in terms of training and confidence in reporting mechanisms, progress has been made with IT systems including better understanding of Spektrix and implementation of YesPlan for event and resource management.

There have been improvements in securing Gift Aid pledges through the year; a more targeted review of email newsletters; and phone call chasing of membership renewals. Press and media coverage has also increased with detailed reporting of likely regional impact and exposure. We also participated on a tourism trade visit to India with West Midlands Growth Company raising our profile internationally.

Much needed investment in the wider brand of the gardens has been progressed through the year based on visitor and market research and a perception review (overlapping in some instances with useful engagement and interpretation research specifically for the capital development project). This has ensured that the website and overall branding of the gardens will be significantly improved from the summer of 2024.

New partnerships have been developed this year with more public ticketed events attracting a wider range of current and new visitors beyond daytime garden visits alone. Highlights included the return of both Luminate and of the Dinosaurs attraction, more comedy and music events with Fever and other promoters, family events managed by outdoor festival specialists OPUS, and events with Swingamajig dance, Flatpack films, and Sampad; plus more pop-up catering suppliers in the gardens. New corporate links were started including introductions to the Bullring and Mailbox to access local staff and customers through their networks.

Work was also progressed on the shop with new layouts and a review of stock lines, including a new branded gin for the gardens. The new archivist role was also appointed to care for the enormous amount of materials and ensure appropriate interpretation.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

Other notable moments during the year particularly for this team, requiring a strong public relations response, included an issue with the gas supply in December; the move of the Koi Carp from the Tropical Glasshouse pond to a new bespoke covered and heated pond near the play area (in readiness for the lily house plans); and the rehoming of birds project. These were well managed with positive PR impact.

LEARNING

Schools' Programme

The Learning department have had a very successful year, surpassing our previous records for both visitor numbers and income.

The number of students and adults who came to the Gardens for educational visits in the reporting period was 19,173, compared with our previous best of 18,010 in 2022-23. The total number of visiting groups was 371, compared with 370 in 2022-23. 65% of the visits were repeat bookings, while 35% were new visitors to us. 95% of schools were state schools, while the remaining 5% were independent schools. 42% of visits came from Birmingham schools and 58% of visits came from areas further afield including Derbyshire, Leicestershire, Northamptonshire, Nottinghamshire, Staffordshire, Gloucestershire, Shropshire and Herefordshire. This led to a total Education income for the year (excluding BMet Study Centre rental) of £136,321, compared with our previous best of £123,618 in 2022-23 (all figures exclude VAT).

We offered all educational groups the two teaching sessions for £12 special offer (one session is £8) for our off-peak season (August-February), as a way of enhancing groups' experience and generating additional income. This was very popular and many schools opted for this option. In total, this offer generated us additional income of £20,510 from educational groups who were visiting the Gardens anyway.

Educational visit feedback continued to be extremely positive. During the reporting period (21 responses received), 100% of educational groups stated that they thought an educational visit to the Gardens represented good value for money and that they would recommend us to others. Recent positive comments from teachers' evaluations include; 'The (Rainforest Fun with Live Animals) teaching session is brilliant because the children get to hold artefacts from the rainforest and actually meet some of the animals that live there – something that we cannot do in school. I would definitely recommend an educational visit to others, as it is such good value for money and we cannot replicate the experience at home.', 'Great value for money, very knowledgeable and lovely staff member delivering.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

She was very patient with some of our SEND students, who can be quite challenging at times.' and 'Good knowledge to be able to teach children about the rainforest topic, and answer all the questions the children came up with. The children came away with a good understanding of rainforests and their location. The children understand some of the different plant species found in the rainforests and were able to discuss them and the importance of the trees when we returned to school. The children developed a good geographical knowledge relating to the location of the rainforests and were able to talk about the weather of a rainforest in relation to the equator and tropics. The length of the session was spot on and pitched at the right level for the age of the children. The children were really engaged with the teaching session and have not stopped talking about it on our return – we are currently writing a recount of this session and the children are showcasing a fantastic retention of knowledge from this session and all children are talking very positively about their experience. I've had some parents passing on positive comments about our visit too! Thank you so much for our visit – it was everything we expected and more!'

Learning Staff, Volunteers and Work Experience Students

The Learning department staffing remained constant over the past year, with the same Learning Manager, Co-ordinator and Officer in post.

We currently have three volunteers who make an important contribution to our educational activities. They are a valuable resource, and their time and effort is greatly appreciated.

We have welcomed 14 school work experience students during the previous twelve months and one longer university student teaching-experience placement.

Animals

The Learning animal collection has changed a little during the reporting period. Our Yemen Chameleon, Mojo, unfortunately passed away, but has been 'replaced' with a baby Panther Chameleon, Spectrum. Also, both our Giant Millipedes unfortunately passed away, and our Stick Insect and Hissing Cockroach numbers naturally fluctuated. All animal care plans and risk assessments are reviewed and updated regularly.

Leisure Learning

Our Photography course programme has continued this year, with courses successfully running in May, July, September, October and March, with future courses booked for May, July, September and October. Participant feedback has been very positive, with £4,115 income derived from these courses during the reporting period.

Additional Weekend/School Holiday Income

The Treetops classroom and marquees are rented to private users when vacant, to garner extra income to the Charity.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

Furthermore, we still offer weekend and school holiday teaching sessions to school holiday clubs and uniformed groups (e.g. scouts), which produces extra income at times when we otherwise would not be generating any.

Accreditations

In November, the Learning department was successful in being accredited with the five-year Sandford Award, which recognises excellence in heritage site learning programmes.

Our Council for Learning Outside the Classroom Quality Badge was also re-awarded in March, for another two years.

Birmingham Metropolitan College (BMet)

The Gardens still has an agreement with BMet, where they rent the Study Centre to offer a range of full-time, part-time and short course programmes and apprenticeships based at the Gardens including horticulture, conservation and floristry. This arrangement is planned to end in summer 2024, where the Learning department will take over the Study Centre full-time.

ENGAGEMENT

This year has been a milestone for engagement at Birmingham Botanical Gardens (BBG). Following the successful Heritage Fund Stage 1 submission, the Gardens are now able to formally develop engagement in a way that was previously impossible. The grant has enabled dedicated engagement staffing and budget, and the development of an Activity Plan. We have begun to create a culture and a vocabulary of engagement at BBG and begun the work of implementing the operational framework for engagement work to take place safely, efficiently and effectively.

It's important to note that BBG are at the beginning of an engagement journey. There is a great amount of work to do to progress this journey- work not only for those working in engagement, but for all teams and stakeholders at BBG.

This report outlines the huge progress that has been made to initiate and progress the engagement journey at BBG. 2024-25 will see further swift and significant progress as we complete extensive community consultation, deliver pilot projects, and create the Stage 2 Activity Plan. To be developing and delivering this critical work at such a pivotal time for the Gardens, and for the city, is a privilege, a responsibility, and the most exciting and meaningful opportunity for us all.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

Head of Engagement & Learning

The most significant development during this period was the introduction of the Head of Engagement and Learning (HoEL) role in 2023. This post is funded by the Heritage Fund Stage 1 grant. Significantly, this is the first dedicated engagement role at BBG. The post was advertised on a fixed-term 18 month contract

The recruitment campaign ran through the first half of 2023. Jen Ridding (previously Deputy Director: Engagement and Operations at The Barber Institute of Fine Arts, University of Birmingham) was appointed and took up the post on 31st July.

Jen picked up existing engagement-focussed relationships with current and potential external partners and collaborators, whilst also forging and nurturing new connections across HE, city-wide cultural organisations and community organisations.

Jen has led on the delivery of the Heritage Fund stage 1 Activity Plan, which was created by Julia Holberry Associates.

Building the engagement team

The most significant barrier to developing engagement at BBG, and ensuring successful delivery of the Heritage Fund stage 1 Activity Plan, has been staff resource. With no additional posts or funding available, we were required to think creatively to find a solution. When the existing Animal Handler postholder resigned, the role was reframed – considering the forthcoming caged bird rehoming project. A hybrid Conservation Ranger role was created, working across Horticulture, Engagement and animal care. After a recruitment campaign, Sila Bolat joined the team in November, working closely with Jen to develop engagement practice focussed on conservation, biodiversity and native flora, fauna and wildlife.

In Spring/Summer BBG ran a recruitment campaign for the Stage 1 Heritage Fund - funded post of Archive Development Officer, no appointment was made. Following a successful recruitment campaign in Winter 23, Salomea Chlebowska joined as Archive Development Officer in January 2024, the role is 24 hours p/w, until October 2024.

With permission from Heritage Fund, activity funds were used to fund a fixed-term Engagement and Learning Coordinator. 28 hours p/w, until November 24, to deliver the stage 1 Activity Plan. Rachel Gillies (previously Partnerships and Participation Development Officer at Moseley Road Baths) will join BBG in April 2024.

Volunteering

BBG's 2023 total volunteering hours were 3013 hours.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

At the start of 2024 Carol Ann Fletcher began volunteering one day per week as a Volunteer Coordinator. Staff capacity to manage, grow and develop volunteering at BBG is our biggest challenge. Carol Ann's one day per week is proving to be extremely valuable, providing dedicated time to focus on volunteering admin and development.

In Spring 2024 it was agreed that the Friends of BBG will be transferred over to our volunteer cohort, pending their individual agreement. They will become Volunteer Gardens Ambassadors and will be a valuable resource to assist us with bespoke visitor interactions such as memberships, surveying and events.

New volunteer roles be coming onstream in 2024-24 including Visitor Experience Volunteers, Archive Volunteers and Conservation Ranger Volunteers.

Community engagement

Since joining BBG Jen has built community connections with organisations in our hyperlocal area, and across the city. Between August 2023 and March 2024 Jen has facilitated c.25 new community connections/active conversations.

Conversations with community partners have been wholly positive. Community organisations are pleased to hear that our doors are open and that we can actively support them to utilise the Gardens to enhance the work they're doing.

Current BBG staffing resources dictate that initial partnerships are small scale actions and commitments such as facilitating visits, providing a warm welcome and subsidising/removing the pay barrier when needed. Conversations naturally focus on future working and there is much potential to grow and deepen our community engagement as we progress into Heritage Fund delivery stage.

Particular areas of focus that have emerged in this period include the potential for engagement in Ladywood; working to support sanctuary seekers/recent arrivals to the city; working with organisations who support individuals experiencing homelessness.

Community organisations who continue to regularly access the Gardens include Edgbaston Archery & Lawn Tennis Society social prescribing groups x4 p/week; Karis Medical Centre Wellbeing Walks every Wednesday; Sense Sensory Walks termly.

Archives

Since joining the team in January Salomea has:

- Created inventory lists of archive records held in the Committee Rooms, Library Office, and the Learning Room.
- Organised the Archive records into 8 collections (also called fonds), and these collections into series and files.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

- Organised 6 out of 8 collections into series- these are the most important level of arrangement of archive records within the collection, since they categorise together the records related by creation, activities, use, form etc.
- Planned a cataloguing schedule for each collection.
- Written the first newsletter entry about the Archive at BBG.
- Developed contacts across the archives sector city-wide and nationally, and connected with people who informed the development of the BBG archive
- Applied for ARCHON code at the National Archives, a unique repository number which is used for General International Standard Archival Description compliant cataloguing.

Conservation Ranger Engagement

Between December 2023-February 2024 Sila led on work to research and organise the rehoming of the caged birds. This work was exemplary, resulting in the swift completion of the project ahead of anticipated timelines.

In Spring 2024 Sila delivered the following engagement activities, and there is further strategic Ranger engagement activity planned for 2024-25:

- 27th January- RSPB Birdwatch walks x2
- February half-term- Family Den Building workshops x2
- 6th & 8th March- Walk & Talk for Social Prescribing groups x2

Higher Education and Further Education

Jen is developing collaborations with HE and FE partners, she is working with:

- BMET college to deliver an industry placement experience for level 2 art learners. The creative outcomes of the project will be displayed in the Gallery Space between April and May 2024.
- Colleagues from Nottingham Trent University on the *Propagating Stories* project, exploring stories within the collection linked to migration and colonial histories through community engagement activity, with the outcome being new forms of interpretation to try at BBG. Three artists have now been commissioned to deliver engagement activity onsite through spring and summer. We have also commissioned General Public in a consultancy capacity- they are connecting us to

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

Birmingham's diverse allotment community and facilitating visits to BBG. A *Propagating Stories* exhibition/project lab will be installed in the BBG Gallery Space through June 2024 to share the project and encourage public participation. In February Jen and M co-delivered a talk about the project for the Formations programme, led by NTU's Postcolonial and Global Studies Research Group in collaboration with Bonington Gallery.

- BCU BA Fashion Design team to programme an exhibition of student work inspired by the Gardens in the Gallery Space from July – Autumn.
- University of Birmingham's Culture Forward team to programme a summer engagement event inspired by the Birmingham Qur'an. UoB have committed £3250 to fund the event, which includes covering the cost to BBG of providing free access to the Gardens for 200 people.

Heritage Fund Project

Access- Mima (<https://mimagroup.com/>): In Spring 2024 Mima completed their Access Audit Report of the BBG site. They are now planning for the RIBA 2 User Engagement Group workshop to take place in April.

Activity Plan- Julia Holberry Associates: JHA have completed tasks 1,2 ,3 and 5 in their methodology. They completed two days of onsite exit surveying on 22nd & 23rd March. Tasks 4, 6, 7 and 8 (in-depth and varied consultation with a range of individuals and groups) will progress through Spring.

Evaluation- Audience Agency: AA have completed their Data Analysis Report and they delivered a Theory of Change workshop at BBG in February. They are now creating the logic model.

FINANCE

Following the appointment of a new CEO during 2022 and management team, the principal aims of the financial Year 2023/24 were to improve the overall trading results of the business in order to provide firm foundations and appropriate Infrastructure to pave the way for the substantial Capital Project.

Accordingly, although the budget set challenging targets for income growth from Day Visitors, Events, Retail and Education, the anticipated income from Catering had to be significantly reduced due to late renegotiation of the long term contract demanded by our provider. Despite this unfortunate development the Trustees considered it appropriate to

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2024

maintain the budget requirements, accepting that a deficit would result from the Catering position.

Accordingly, the results show a deficit in Unrestricted Funding of £159,828 compared to a surplus of £89,660 in 2022/23, despite income levels being comparable to that achieved in 2022/23. After taking account of Catering income reductions of £248,068 the trustees are confident underlying business levels have considerably improved, and this will become more evident when a new Catering supplier on improved terms is appointed later this financial year.

Total income, including Restricted funds decreased by 15% to £2,117,539 compared to the prior year, largely being the result of the recognition of a National Lottery Heritage Fund grant of £590,814.

Expenditure wise Staff costs including a commitment to the increases in the Real Living Wage, additions to the team, and the inclusion of a full year's wage costs for last year's new staff has meant that operational wage costs have risen this year by 33%. Of these costs, £73,000 (8%) were funded by restricted donations.

The Gardens ended the financial year with total net incoming resources of £49,744. This compares to a total surplus of £709,000 last year.

Total Donations received amounted £460,000 (£730,000 prior year including the Heritage Fund grant). Capital expenditure amounted to £460,000, largely comprising £328,000 spend of the Heritage fund grant, which will start being depreciated at the end of the project.

Group bank balances decreased by £375,000 during the year to £635,000. This reduction is principally as a result of financing the Capital Project in advance of being able to claim back expenditure from the Heritage fund, and also because of the reduced catering income. The Gardens have committed £214,606 of its unrestricted funds as matched funding towards the development stage of the Capital Project and this has been placed into a designated fund.

From an infrastructure viewpoint during the year, we recruited a new IT company 'Air IT' to manage our IT network and they have been doing an excellent job of reviewing and improving our IT security and ways of working. We also took the decision to outsource our Payroll to 'Moorepay' to relieve some pressure on our small Finance Department. At the beginning of the year we welcomed our new Finance Administrator Samantha Bell, who has settled in well and has become a vital member of the team.

Our business plan continues to be reviewed and updated on a regular basis.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

KPI's		
	2024	2023
Group Current Ratio	4.35	5.35
Group Cash Ratio	1.63	2.72
Cash Reserves Variance on 3 Months Costs	174,110	618,609
Surplus/Deficit of Operations (Exc. Restricted)	-62,081	218,149
Retail Gross Profit %	48%	51%

Reserves Policy

Adequate reserves are required for unexpected costs and for future investment. The Charity has a policy of ensuring that cash or borrowing facilities are available to cover three months of normal operating expenditure. Liquid funds of £611,980 will last for 4 months post year end. Normal operating expenditure excludes depreciation and restricted funds expenditure.

At the year end, the group held reserves to the value of £2,319,438 (2023: £2,269,692), of which £1,253,466 (2023: £1,413,292) were unrestricted.

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements which give a true and fair view of the state of affairs of the Charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity 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 Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and for taking steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditor

So far as each of the Trustees is aware, there is no relevant audit information as defined in the Companies Act 2006 of which the company's auditor is unaware, and each of the Trustees has taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant audit information as defined and to establish that the Company's auditor is aware of that information.

Small Company Provision

The Trustees' report has been prepared in accordance with the provisions applicable to small companies under the Companies Act 2006.

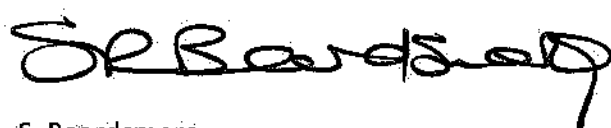
BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2024

Auditors

A resolution to appoint the auditors, Forvis Mazars LLP, will be proposed at the Annual General

Meeting.

On behalf of the Trustees.

A handwritten signature in black ink, appearing to read 'S. Beardsmore', written in a cursive style.

S. Beardsmore

Chair

Date: 23.9.24

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited

Opinion

We have audited the financial statements of Birmingham Botanical and Horticultural Society Limited (the 'Parent Charity') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the Parent Charity's affairs as at 31 March 2024 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the Parent Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The Parent Charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 12, the Trustees (who are also the directors of the Parent Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the Parent Charity's ability to continue as a going concern; disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the group and the sector, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, and money laundering, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

D. Hoose (Senior Statutory Auditor) for and on behalf of Forvis Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham

B3 3AX



David Hoose (Oct 17, 2024 11:55 GMT+1)

Date:

10/17/2024

Birmingham Botanical and Horticultural Society Limited

Company no. 248827

Year Ended March 2024

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies		125,590	334,436	460,026	730,023
Trading activities:					
Banqueting Suites		249,720	-	249,720	497,788
Income from Garden Centre		297,650	-	297,650	280,623
Other Income		21,618	-	21,618	19,229
Investments	9	14,769	-	14,769	5,032
Charitable activities:					
Gardens		869,737	2,265	872,002	772,255
Education		190,483	-	190,483	169,195
Other income		11,271	-	11,271	16,005
Total		1,780,838	336,701	2,117,539	2,490,150
Expenditure on:	5				
Raising funds					
Fund raising		10,259	-	10,259	57,176
Banqueting suites		226,307	-	226,307	239,441
Garden Centre		293,482	-	293,482	280,955
Charitable activities					
Gardens		1,139,580	119,315	1,258,895	931,100
Education		230,765	7,814	238,579	196,323
Professional and related fees		40,273	-	40,273	76,400
Total		1,940,666	127,129	2,067,795	1,781,395
Net (outgoing) incoming resources		(159,828)	209,572	49,744	708,755
Fund balances brought forward		1,413,292	856,400	2,269,692	1,560,937
Fund balances carried forward		1,253,464	1,065,972	2,319,438	2,269,692

The Group's income and expenditure all related to continuing operations. There were no recognised gains or losses other than the result for the year.

Birmingham Botanical and Horticultural Society Limited

Company no. 248827

Year Ended March 2024

Balance Sheet at 31 March 2024

		Group		Company	
		2024	2023	2024	2023
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	10	1,010,368	655,554	1,010,368	655,554
Investments	11	-	-	2	2
		1,010,368	655,554	1,010,370	655,556
Current Assets					
Stock	12	44,134	42,155	-	-
Debtors	13	1,019,966	933,010	1,050,193	844,452
Cash at bank and in hand		635,406	1,010,282	560,992	972,023
		1,699,506	1,985,448	1,611,185	1,816,475
Creditors: amounts falling due within one year	14	(390,436)	(371,309)	(358,490)	(297,170)
Net Current Assets		1,309,070	1,614,138	1,252,695	1,519,305
Net Assets		2,319,438	2,269,692	2,263,065	2,174,861
Financed By:					
Restricted Funds	15	1,065,972	856,400	1,065,974	856,400
Unrestricted Funds		1,038,860	1,160,086	982,480	1,065,255
Designated Funds	16	214,606	253,206	214,606	253,206
		2,319,438	2,269,692	2,263,060	2,174,861

The Charity has taken advantage of Section 408 of the Companies Act 2006 and paragraph 397 of the SORP and has not included a separate Statement of Financial Activities in these financial statements. The Statement of Financial Activities on page 37 include £1,631,634 (2023: £1,737,992) of income and £1,543,434 (2023: £1,248,264) of expenditure relating to the Charity.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by


 Director Signature:
 Print: **S.R. BEARDSMORE**
 Date: **23.9.24.**


 Director Signature:
 Print: **CAROLINE CLUTTON-BLOX**
 Date: **23/9/24**

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

Consolidated Cash flow Statement

	Total Funds £	Prior Year Funds £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	70,402	20,093
Cash flows from investing activities:		
Dividends, interest and rents from investments	14,769	5,032
Proceeds from the sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-460,047	-62,786
Proceeds from sales of investments	-	-
Purchase of investments	-	-
Net Cash provided by (used in) investing activities	-445,278	-57,754
Cash flows from financing activities:		
Repayments of borrowing	-	-
Cash inflows from borrowing	-	-
Receipt of endowment	-	-
Net Cash provided by (used in) financing activities	-	-
Change in cash and cash equivalents in the reporting period	-374,876	-37,661
Cash and cash equivalents at the beginning of the reporting period	1,010,282	1,047,942
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	635,406	1,010,281

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Current Year £	Prior Year £
A. Cash flows from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	49,744	708,756
Adjustments for:		
Depreciation charges	105,235	134,642
Dividends, interest and rents from investments	-14,769	-5,032
(increase)/decrease in stocks	-1,979	-3,118
(increase)/decrease in debtors	-86,956	-790,822
Increase/(decrease) in creditors	19,127	-24,334
Net cash provided by (used in) operating activities	70,402	20,092

Birmingham Botanical and Horticultural Society Limited
Notes to the Financial Statements

For the year ended 31 March 2024

1. Charitable Company Information

Birmingham Botanical and Horticultural Society Limited (Incorporated in England and Wales), registered number 248827, a company limited by guarantee, aims to further public education in botany, horticulture and zoology and provide facilities for research and to maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The accounts are presented in Sterling, with whole number rounding.

2. Accounting policies

Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 and the Statement of recommended Practice (Accounting and Reporting by Charities' (SORP 2019).

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charitable Company's accounting policies (see note 3).

Basis of preparation

Birmingham Botanical and Horticultural Society Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Group Financial Statements

These financial statements consolidate the results of the Charity and its wholly owned trading subsidiary, Birmingham Botanical Gardens (Enterprises) Limited, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by the Companies Act 2006. The net incoming resources of the parent entity for the year are £88,200 (2023: £489,728).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

Going concern

The Trustees and Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity. The accounts are prepared on a going concern basis on the foundation that all available information regarding the foreseeable future of one year from the date of approval of these financial statements show the company to be solvent.

The Company has sufficient resources to meet its debts as they fall due and to adjust its expenditure to bring it into line with income.

Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities when receivable.

Donations

Donations and legacies are accounted for as income on an accrual basis. Where donations are paid under gift aid, tax recoverable is included at the time the income is recognised.

Fixed Assets and Depreciation

Net tangible fixed assets are capitalised and are stated in the balance sheet at cost less depreciation, which is provided in equal instalments over the estimated useful lives of the assets. Short leasehold improvements are depreciated over 5 to 32 years, 22 years is to the lease expiry. For machinery and fixtures and fittings, the charge is 4 to 10 years as appropriate. All assets are for charitable use.

Costs incurred on the Development Project (note 15) are currently capitalised as incurred, with depreciation to be evaluated once funding for the whole project is in place.

Investment

Investment in subsidiary is valued at cost less impairment.

Basis of apportionment of overheads

Direct expenditure for Learning and generating voluntary income is allocated fully to these categories. All other expenditure and overheads are allocated as follows:

	2024	2023
Charitable activities - Learning	12%	12%
Charitable activities – Gardens	88%	88%

Space related costs for the Banqueting Suites and the Garden Centre are apportioned throughout the year via management charges.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete sale.

Operating Leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Restricted funds

These are funds that can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Depreciation is charged against the relevant fund in respect of fixed assets acquired with restricted funds.

Pension Scheme

The Charity contributes to a defined contribution scheme.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are estimates and are assessed by the Trustees taking into account asset life cycles and maintenance programmes. Residual value assessments take into account future market conditions, the remaining life of the asset and any projected disposal values.

4. Distribution from Trading Subsidiary

Birmingham Botanical Gardens (Enterprises) Limited operates the Garden Centre, selling plants and giftware and since 1 July 2013 operates the conferencing and catering facilities. Profits, are transferred under Gift Aid when the amount is paid to Birmingham Botanical and Horticultural Society Limited.

Birmingham Botanical and Horticultural Society Limited
Notes to the Financial Statements

For the year ended 31 March 2024

A summary of the Subsidiary's trading results for the year is as follows

	2024	2023
	£	£
Turnover	568,988	797,640
Cost of Sales	(155,258)	(137,233)
Gross (Loss)/Profit	413,730	660,407
Direct Costs	(128,065)	(135,644)
Administrative Charges	(241,038)	(260,253)
Bank Interest Received	1,748	515
Profit/(Loss)	46,375	265,025
Distribution	(84,831)	(45,996)
Reserves		
Profit/(Loss) Sustained	56,375	94,831

5. Analysis of Expenditure

	Staff Costs		Support Costs		Depreciation		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
	£		£		£		£	£
Raising Funds								
Fund Raising	60,392	55,951	50,133	1,225	-	-	10,259	57,176
Banqueting Suites	21,482	21,815	165,228	160,942	39,598	56,684	226,307	239,441
Garden Centre	98,118	97,869	190,474	176,085	4,891	7,001	293,482	280,955
Charitable Activities:								
Gardens	622,018	423,848	582,255	444,071	54,621	63,180	1,258,895	931,099
Education	157,507	118,145	74,947	70,402	6,125	7,776	238,579	196,324
Professional and related fees	-	-	40,273	76,400	-	-	40,273	76,400
	959,516	717,628	1,003,043	929,125	105,235	134,641	2,067,795	1,781,395

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

6. Staff costs

	2024	2023
	£	£
Wages and Salaries	899,982	642,152
Social Security Costs	75,464	55,077
Pensions	28,445	20,398
Less Development Salaries Capitalised	(44,375)	-
	<u>959,516</u>	<u>717,627</u>

The average number of employees was:

	Number	Number
Horticulture	10	7.5
Maintenance	4	5
Learning	3.5	5
Administration & Welcome	12	10
Fundraising	2	1.5
Garden Centre	2	6
Development	4	-
	<u>37.5</u>	<u>35</u>

The average number of full-time equivalent employees was: 29 (2023 – 26.5)

Included in the calculations are 11 employees on zero hours contracts (2023 – 5).

During the year, pension costs are all related to defined contribution plans and are all paid from unrestricted funds. At the year end £4,997 (2023: £0) was still outstanding.

No Trustee received remuneration.

No Trustees were reimbursed expenses during the year.

One employee received remuneration in excess of £60,000 (2023 - 0)

During the year, key management personnel (full-time equivalent employees 6 (2023: 9.5, restated to 4.5)) received emoluments of £346,610 (2023: £386,522 – restated to £237,483).

During the year there were 7 redundancies following a restructure (2023 – 0). Payments of £32,122 were for statutory payments only.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

7. Support costs

	2024	2023
	£	£
Personnel	31,645	39,621
Administration costs	64,310	51,683
Garden running costs	58,709	35,782
Purchase of Retail Stock	155,510	137,209
Events and fund raising cost	106,632	48,458
Rent and rates	2,886	4,225
Insurance	74,959	66,784
Utilities	176,995	165,309
Bank & credit charges	25,436	23,701
Education costs	8,140	16,736
Repairs and maintenance	163,163	152,560
Publicity and marketing	28,826	32,566
Audit & professional fees	40,273	76,400
Sundries	30,789	27,333
Project Costs	5,578	-
Alpine Project	-	8,636
Research & Development	-	16,293
Interpretation	-	9,980
Commonwealth	-	15,849
Bad Debt	29,192	-
	1,003,043	929,125

8. Net Outgoing Resources

Net Income Resources is stated after charging:	2024	2023
	£	£
Operating Lease Rentals		
-Plant and Machinery	4,237	4,237
Auditors Remuneration		
-for audit services	14,000	15,650
-for non audit services	10,430	7,230
Depreciation of Tangible Fixed Assets	105,235	134,642

9. Interest Receivable

	2024	2023
	£	£
Bank Interest Receivable	14,769	5,032

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

10. Fixed Assets

Group and company

	Short Leasehold £	Machinery & Others £	Fixtures & Fittings £	Development £	Total £
Tangible Assets					
COST					
At 1 April 2023	3,896,027	1,294,451	992,476	2,931	6,185,885
Additions	-	111,143	20,605	328,303	460,051
Disposals	-	-801,282	-926,563	-	1,727,845
At 31 March 2024	3,896,027	604,312	86,518	331,234	4,918,091
Depreciation					
At 1 April 2023	3,549,447	1,031,970	948,916	-	5,530,334
Charge for the year	19,087	55,168	30,980	-	105,235
Disposals - Accumulated Depreciation	-	-801,282	-926,563	-	1,727,845
At 31 March 2024	3,568,534	285,856	53,333	0	3,907,724
Net Book Value					
At 31 March 2024	327,493	318,456	33,185	331,234	1,010,368
At 31 March 2023	346,580	262,481	43,560	2,931	655,554

11. Investments

The Company owns 100% of the £2 ordinary share capital of Birmingham Botanical Gardens (Enterprises) Limited, incorporated in England and Wales (company number 01846714). The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The net assets of the subsidiary are £56,376 (2023: £94,832). The subsidiary's income for the year was £568,987 (2023: £797,640) and expenditure was £524,361 (2023: £553,130).

12. Stock

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Stock	44,134	42,155	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

13. Debtors

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors and commissions due	150,431	237,433	59,300	96,297
Intercompany balance	-	-	121,844	52,603
Prepayments	94,126	83,960	93,681	83,935
Accrued Income	775,409	611,617	775,368	611,617
	1,019,966	933,010	1,050,193	844,452

14. Creditors

Falling due within one year

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Trade Creditors	198,555	171,086	183,288	151,221
Deferred Income	112,656	106,950	112,656	81,951
Other Taxes and Social Security	39,882	39,296	25,350	14,695
Accruals	39,343	53,977	37,196	49,303
	390,436	371,309	358,490	297,170

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

15. Reconciliation of Movements in Restricted Reserves

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Fixed Assets - Buildings	226,602	118	(9,700)	217,020
Sponsorship	14,600	2,322	(16,927)	-
Friends	867	2,265	(2,348)	784
Adventure Playground	12,009	-	(3,877)	8,132
Education	1,258	806	(2,069)	-5
Corporate Volunteers	260	-	(260)	-
Alpine Project	200	-	-	200
Interpretation & Masterplanning	9,790	-	(5,578)	4,212
Development	590,814	284,714	(50,000)	825,528
Butterflies	-	5,127	(5,112)	15
Training	-	17,274	(17,274)	-
GOGH	-	600	(183)	417
Sensational Science	-	5,750	(5,750)	-
Med House	-	14,725	(6,012)	8,713
Propogation in Action	-	3,000	(2,044)	956
	856,400	336,701	(127,134)	1,065,972

Restricted funds, referred to as 'Development' were received in the prior year from the Heritage Lottery Fund to commence the 'Growing our Green Heritage Project', and will be spent by October 2024. Included is an uplift in the Development Grant of £234,714 which was recognised in this year's accounts.

The 'Friends' are an association of the Gardens, run by volunteers, who raise funds for the Charity and are involved in deciding where those funds can be spent.

The remainder of the Adventure Playground funds will be spent in the next financial year on maintaining the playground.

Interpretation and Masterplanning funds will be spent in the next financial year on professional fees relating to the Development Project.

The remainder of the Med House funds will be spent in the next financial year on planting and improvements in the Mediterranean House.

GOGH represents the Growing our Green Heritage Campaign and supports the Capital Project.

The Propagation in Action Fund has allowed BBG to develop a designated propagation facility in our Subtropical House. The remainder of the funds will be spent in the next financial year.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

16. Analysis of Total Reserves

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Represented by:				
Tangible Fixed Assets	793,348	217,020	-	1,010,368
Current Assets	635,948	848,952	214,606	1,699,506
Current Liabilities	(390,436)	-	-	(390,436)
	1,038,860	1,065,972	214,606	2,319,438

Unrestricted funds total £1,253,466, of which £214,606 has been transferred to a designated fund, representing the matched funding required for the Development Stage of the Capital Project. This fund was reduced from £253,206 in the previous year in agreement with the Heritage Fund as part of the Development stage grant uplift.

17. Share of the Company

The company is limited by guarantee, not having a share capital divided into shares.

18. Taxation Status

As a registered Charity, the Company is not liable to corporation tax on its normal activities and is entitled to recover the tax paid by members whose subscriptions are gift aided.

19. Capital Commitments

	2024 £	2023 £
Capital Expenditure contracted for but not provided for in the financial statements	-	100,233
Capital Expenditure authorised but not contracted for	708,900	844,020

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2024

20. Lease Commitments

Total lease commitments at the year-end are as follows:

	Expires Within		Expires more than	
	1 Year	2-5 Years	than 5 Years	Total
Land and Buildings	600	2,658	13,250	16,508
Other	4,946	14,066	-	19,013

21. Related Party Transactions

No Trustee declared any interest in companies which entered into transactions with the Charity.

The Spouse of the Head of Finance is employed by the Gardens in the Maintenance Department and is paid at commercial rates. The Head of Finance did not take part in salary discussions and normal hiring procedures were followed and implemented by the HR Manager. The employment was supported by the Board of Trustees.

22. Financial Instruments

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
DEBTORS				
Trade debtors and commissions due	150,431	237,433	59,300	96,298
Intercompany balance	-	-	121,844	52,603
Prepayments	94,126	83,960	93,681	83,935
Accrued Income	775,409	611,617	775,368	611,617
	1,019,966	933,010	1,050,193	844,453
CREDITORS				
Trade Creditors	198,555	171,086	183,288	151,221
Deferred Income	112,656	106,950	112,656	81,950
Other Taxes and Social Security	39,882	39,296	25,350	14,695
Accruals	39,343	53,977	37,196	49,303
	390,436	371,309	358,490	297,169

Financial assets measured at amortised cost comprise trade debtors, amounts owed to group undertakings, accrued income and cash at bank and in hand.

Financial liabilities measured at amortised cost comprise trade creditors, creditors over 1 year, monies owed to HMRC and accruals.

Birmingham Botanical and Horticultural Society Limited
Notes to the Financial Statements

For the year ended 31 March 2024

23. Statement of Financial Activities – Parent Company

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Total Funds 2024	Total Funds 2023
Total Incoming Resources	1,210,102	336,701	-	1,546,803	1,691,996
Total Resources Expended	(1,416,305)	(127,129)	-	(1,543,434)	(1,248,264)
Distribution from Enterprises	84,831	-	-	84,831	45,996
Net Incoming Resources	(121,372)	209,572	-	88,200	489,728
Fund Balances brought forward	1,065,255	856,400	253,206	2,174,861	1,685,135
Transfer of Funds Following Heritage Fund Uplift	38,600	-	(38,600)	-	-
Fund Balances carried forward	982,483	1,065,972	214,606	2,263,061	2,174,861

24. Prior Year Consolidated Statement of Activities

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies		24,712	705,311	730,023	113,408
Other trading activities:					
Banqueting Suites		497,788	-	497,788	414,717
Income from Garden Centre		280,623	-	280,623	288,801
Other income		19,229	-	19,229	50,032
Investments	9	5,032	-	5,032	104
Charitable activities:					
Gardens		772,255	-	772,255	731,316
Learning		169,195	-	169,195	99,759
Other income		16,005	-	16,005	503
Total		1,784,839	705,311	2,490,150	1,698,640
Expenditure on:	5				
Raising funds					
Fund raising		57,176	-	57,176	51,592
Banqueting suites		239,441	-	239,441	303,822
Garden Centre		280,955	-	280,955	332,622
Charitable activities					
Gardens		856,230	74,870	931,100	826,043
Learning		184,977	11,346	196,323	169,754
Professional and related fees		76,400	-	76,400	53,847
Total		1,695,179	86,216	1,781,395	1,737,680
Net incoming resources		89,660	619,095	708,755	(39,040)
Fund balances brought forward		1,323,632	237,305	1,560,937	1,599,977
Fund balances carried forward		1,413,292	856,400	2,269,692	1,560,937

Accounts

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LTD

ANNUAL REPORT AND ACCOUNTS 2023

Registered Office

Birmingham Botanical Gardens & Glasshouses
Westbourne Road
Edgbaston
Birmingham
B15 3TR

Telephone: +44(0)121 454 1860

Email: admin@birminghambotanicalgardens.org.uk

MISSION STATEMENT

A diverse botanical world that enhances all our lives.

Our mission is to support plant biodiversity and an understanding of its importance to the natural environment through conservation, education, engagement, and enjoyment.

Help us to protect the rich scientific heritage of Birmingham's Botanical Gardens and share in our discovery of the botanical world.

THE BOTANICAL GARDENS' STAFF AT 31 MARCH 2023

Management Team

Chief Executive Officer	S. Blair-Manning
Head of Finance	M. Purcell
Development Director	E. Frostick
Director of Horticulture & Curation	E. Hazell
Head Gardener	W. Williams
Education Manager	J. Jarvis
Maintenance Manager	D. Husselbee
Marketing Manager	J. Talat
Office & Information Manager	L. Gwilt
Retail Supervisor	Y. McLaren
Welcome Desk Supervisor	V. Heath

Finance

K. Kang
A. Matthews

Horticulture

L. Belcher
E. Adams
B. Taylor
R. Holland
C. Howell
J. Knock

Maintenance

J. Harris
S. Husselbee
H. Blair
P. Ensell

Education

R. Carless
D. Winston
L. Langston

Retail, Reception and Events

A. Humphries
A. Begum
E. Savage
M. Turner
L. Neate
H. Bird
F. Begum
G. Williams
M. Miller
S. Meese

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

The Trustees are pleased to present their Report together with the financial statements of the Charity for the year ended 31 March 2023.

Reference and administrative details

Charity number: 528981
Company number: 248827
Registered office:
Birmingham Botanical & Horticultural Society Ltd
Westbourne Road
Edgbaston
Birmingham
B15 3TR

General Committee (Trustees of the Society)

S. Beardsmore	(Chair)
P. White	(Retired 26 September 2022)
J. Taylor	(Retired 26 September 2022)
D. Share	
J. Brown	
C. Clutton-Brock	
A. Varma	(Resigned 6 June 2022)
F. Taylor	
R. Macpherson	
D. Wardle	(Secretary)
F. Lawal-Fatukasi	
R. McAllister	(Resigned 4 July 2022)
P. Smith	
S. Leung	(Resigned 25 September 2022)
J. Bland	(Treasurer) (Appointed 24 October 2022)
R. McLean	(Appointed 27 March 2023)

In accordance with the Articles of Association, and being eligible, J. Bland and R. McLean, are being elected. C. Clutton-Brock, R. Macpherson and F. Lawal-Fatukasi retire and offer themselves for re-election.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Other Committees and their Chairs at 31 March 2023

Steering Committee:	S. Beardsmore
Education Committee:	Vacant
Finance Committee:	J. Bland (Appointed 24 October 2022)
Horticultural Committee:	D. Share
M.O.R.E Committee:	R. Macpherson

Birmingham Botanical Gardens (Enterprises) Ltd Chair: S. Beardsmore

The Friends of Birmingham Botanical Gardens Chair: C. Clutton-Brock

Auditor

Mazars LLP

First Floor

Two Chamberlain Square

Birmingham B3 3AX

Bankers

National Westminster Bank

36, Harborne Road, Edgbaston B15 3BS

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

Structure Governance and Management

Governing Document

Birmingham Botanical and Horticultural Society Limited (also referred to as the Birmingham Botanical Gardens) is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a Charity registered with the Charity Commission.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Trustees and organisation

Trustees are appointed following a recruitment and selection process and are chosen based on the contribution they can make to the Charity with the skills they possess. Trustees receive an induction programme on appointment with periodic updates on Trustee responsibilities. The Board of Trustees, which can have up to 14 members, administers the Charity. The Board meets not less than 4 times a year and there are sub-committees covering development/steering, education, finance, horticulture and marketing, operations, retail and events (M.O.R.E), which meet regularly.

Related parties

The Charity has a wholly owned subsidiary, Birmingham Botanical Gardens (Enterprises) Limited which was established to operate the retail and other commercial activities of the Society and distributes its profits to the Charity.

Public benefit

The Trustees have considered the Charity Commission's requirement in respect of Public Benefit. In their view the Charity meets, in full, the criteria to satisfy the test.

Risk management

The Trustees have a risk management strategy which comprises:

- The annual review of risks the Charity might face, supported by quarterly discussions as part of the Finance Subcommittee.
- The establishment of systems and procedures to mitigate such risks.
- The implementation of procedures designed to minimize any potential impact on the Charity should those risks materialise.

The Risk Management Policy is contained within the Charity's Corporate Governance Document.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Trustees have identified the following main risks to the Charity:

Maintenance of property: The Gardens employ professional advisors to carry out annual inspections.

Fraud: The Gardens have in place effective controls and procedures with regards to payments of invoices and handling of cash. A Fraud Policy is also contained within our employee handbook.

Cash Flow: The Gardens operate tight budgetary controls internally. Management accounts and cash flow projections are reviewed regularly during the Trustees board meetings. A reserves policy of 3 months normal operating costs is also in place.

Reduced Income: The Gardens are frequently monitoring cash flows and projections and adjusting budgets accordingly. Applications for grants have been successful and are ongoing.

Covid-19 Staffing Impacts: The Gardens have suitable Covid-19 policies in place in relation to Covid-19 testing and remote working.

Cyber Attack: The Gardens employ professional IT support to ensure the security of our IT systems and the information stored within these systems is kept in accordance with the requirements of GDPR.

Extreme Weather: The Gardens have policies and risk assessments in place to safeguard visitors and staff during extreme weather events.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Trustees Meetings

The Trustees' record of attendance at meetings of the General Committee is stated below:

	Attendances	Eligible to Attend
S. Beardsmore	7	7
P. White	3	3
J. Taylor	1	3
D. Share	5	7
J Brown	6	7
C. Clutton-Brock	6	7
A. Varma	0	1
F. Taylor	5	7
R. Macpherson	6	7
D. Wardle	7	7
F. Lawal-Fatukasi	6	7
R. McAllister	1	1
P. Smith	3	7
S. Leung	2	4
J. Bland	3	3
R. McLean	1	1

Remuneration

Trustees of the Charity work on a voluntary basis and do not receive remuneration.

Pay and remuneration of the Charity's key management personnel is reviewed and set annually in line with market norms where the Charity's resources permit. From April 2022 the Charity has committed to paying at least the Real Living Wage to all employees.

Insurance

The Charity holds all insurances required by law, including Trustees Liability Insurance.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Aims and objectives

The aims of the Charity are:

- To further public education in botany, horticulture and zoology and provide facilities for research.
- To maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The Charity's objectives continue to be to maintain the Gardens at Westbourne Road, Edgbaston to an outstanding quality and to continue to develop them by introducing new and innovative features for education and recreation. The Charity's educational programmes include education for schools, higher education provision with Birmingham Metropolitan College from our purpose built Study Centre, horticultural apprenticeships and leisure learning courses. The Charity's horticultural activities concentrate on maintaining and developing the Gardens and Glasshouses and encompass both conservation and interpretation for the pleasure of the public and for educational purposes.

In setting our objectives and planning our activities, the Charity has given careful consideration to the Charity Commissioners' general guidance on public benefit. The Charity has a policy that access to our facilities and education should be available to those who cannot afford to be members or pay the full admission price. Children are also given a reduced admission price.

The Charity, its commercial subsidiary and sub-contractors operate commercial activities such as banqueting and conferencing from purpose-built suites within the Gardens.

These activities make a significant financial contribution to the Society annually.

Volunteers are vital to the successful operation of the Charity. The Charity receives a substantial input of volunteer assistance in all aspects of running the Gardens for which we are extremely grateful.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

STRATEGIC REPORT

Overview of the Year April 2022 – March 2023

It was another year of significant change and hard work at the Gardens. Staff and Trustees have worked to develop every aspect of the Gardens to make them the best they can be now, and to put them in a position to secure their future.

Sue Beardsmore, became Chair of Trustees in April 2022, and the first important task was to appoint a new Chief Executive. Following a rigorous recruitment process, we were delighted that Sara Blair-Manning was able to join us in June. She had significant experience with the National Trust, visitor attractions, capital projects, and gardens. She immediately started work to develop her senior leadership team; review staffing and engaging with a wide range of partners - bringing fresh eyes to the visitor experience at the Gardens.

As she started to build her team, she worked in tandem with Development Director, Liz Frostick to make sure our application to the National Heritage Lottery Fund to support our future plans had every chance of success.

In July the Queen's Baton relay came to the Gardens, carried by Dr Sarb Clare MBE, in the run up to Birmingham 2022 Commonwealth Games. We welcomed over 200 guests including Leader of the Council, Cllr Ian Ward; Deputy Leader, Cllr Brigid Jones, Cllr Jayne Francis *Cabinet member* for Digital Heritage Culture and Tourism, and our local ward councillors Cllr Deirdre Alden and Cllr Matt Bennett as the baton arrived in the city.

Our winter 'Luminate' event which attracted more than 32,000 visitors including the Lord Mayor of Birmingham, Cllr Maureen Cornish, and in September our involvement in the Pollinations festival – which included a huge pop-up garden in the centre of Birmingham, which we supported.

There were almost 206,000 visitors to the Gardens over the year.

At the end of the financial year there were 3,549 members, a significant fall on the previous year, in part caused by a change of systems at that point which 'deregistered' some members which was frustrating, but we began to rectify this position immediately and even though this is the report for the year 2022 – 23 it is important to note that numbers have started to recover.

New systems and ways of working were developed from a new car park system and ticketing system 'Spektrix', to the visitor and retail team operation. As with all change there was the odd teething trouble, but these were sorted out and we're grateful to all the staff for their hard work and flexibility.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

Aramark, our catering partners' business continued to recover despite the challenges facing the hospitality industry.

After ending the previous year with a deficit of £39,000 it was encouraging to finish this financial year with net incoming resources of £709,000, of which £90,000 resulted from Unrestricted Funds. Rising costs continue to put pressure on the Garden's operations so the improved results are welcome. Donations received totalled £730,000 (£113,000 prior year), with £705,000 of these being for restricted purposes, including the NLHF grant. Capital expenditure amounted to £63,000. This year saw investment in additional staffing, and healthy reserves were earmarked for match funding for the major project. Group bank balances decreased by £38,000 during the year to £1,010,000. We have a refreshed business plan which is under regular review.

Visitor experience

The overarching visitor experience at The Gardens has been improved over the last 12 months and now puts the visitor at the heart of the Garden's offer.

- The Garden's operations are now safe and supported by a daily Duty Manager process.
- We have cleaner premises and improved interpretation across the site.
- The café menu has been updated and offers a wider range, which is more affordable.
- The retail offer is more appropriate for a garden attraction.
- The programme of events is more inclusive and extensive and evidences partnership working with a wide range of cultural, heritage and educational partners in the City and beyond.
- The Gardens are working in collaboration with Edgbaston High School and City university to offer increased car parking availability for the majority of Garden's events. This has also benefitted our closest neighbours.
- The working environment for staff has been improved, leading to better collaboration between teams and improving the visitor experience; from improved marketing to our education teams now offering public facing programmes.

Sustainability

During 2022-23 BBG continued to work with Dr Breno Nunes, Senior Lecturer in Sustainable Operations Management at Aston University and Deputy Director of CEAS (Centre for Circular Economy & Advanced Sustainability) to finalise a Sustainability Policy for the Gardens. This is a 5 point plan that will guide operations and the Capital Project.

The Gardens has also pledged its commitment to the West Midlands Combined Authority Net Zero Pledge and is being supported in this work by Sustainability West Midlands.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

Birmingham Botanical Gardens recognises the urgency and importance of being sustainable.

We are committed to reducing our environmental impacts to tackle climate change and the biodiversity crisis.

1. As a member of Botanic Gardens Conservation International and as a plant conservation charity, we commit to considering our impact on the environment in every decision we make.
2. In our role as a West Midlands environmental educational charity, we commit to meeting UK environmental legislation, promoting good environmental practice and encouraging behavioural change to all who engage with the Gardens.
3. In our role as a safe civic space within Birmingham, we commit to promoting the benefits of nature on people's health and wellbeing.
4. As the guardian of the Gardens, we commit to the responsible management of our built and natural assets.
5. Birmingham Botanical Gardens commits to adopting circular economy principles and maintaining an Environmental Management System (EMS), covering the areas of Biodiversity, Procurement, Waste, Travel and Energy Management. We commit to reducing our negative impact on the environment through a continuous audit and improvement process in all areas of the Charity.

Development

One of the most important events this year was the success of our application to the National Lottery Heritage Fund for development funding for our 'Growing our Green Heritage' project. Liz Fröstick, Development Director with the support of the Development Committee and a number of specialist consultants, completed a really strong application, which was submitted in May.

We were awarded over half a million pounds towards developing the plans to restore the glasshouses, and develop activities and the sustainability of the Gardens. This is just the first step, there is a long way to go to fulfil the vision of 'Growing our Green Heritage', not least finding another £8 million pounds in funding. Work on this continued alongside the day to day work of running a visitor attraction and tending the Gardens.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Governance

Work continued to implement the recommendations of the governance review. Articles and Terms of Reference were reviewed and the committee structure began to work in earnest: Horticulture, Finance and General Purposes, Education, Marketing, Operations, Events and Retail. The Development Committee which had overseen the early stages of the Capital Project, will be suspended as the project board for the Major capital project oversees the next stage of the development.

Several trustees left following a change in circumstance post-covid – the pressure of work commitments for each of them meant they felt they had to resign, but we were grateful for their input and commitment while they were with us, and wish them all well for the future - Robyn McAllister, Aikta Varma and Heidi Leung

And two long-serving trustees left as their terms of office came to an end:

Peter White, was Deputy Chair, he had been a trustee of the Gardens since 2011 and had worked extremely hard to further the development plans. He was a huge support to the previous Chair as they negotiated Covid and lockdowns. He was generous with his knowledge of both the Gardens and Heritage projects and his experience and commitment were appreciated.

John Taylor had been a Trustee of the Gardens since 2013 and his experience was invaluable to the committee when facing commercial and operational decisions. He was generous with his time and support, and his expertise will be hard to replace.

A huge thank-you to all these retiring Trustees for their contribution to the Gardens.

Two new Trustees were recruited:

Nigel Bland joined us as the Chair of Finance and General Purposes Committee. Nigel is a qualified Chartered Accountant, the former Finance Director of a Black Country based Financial Services, and he has held senior Finance positions with two Birmingham based Charities. We welcome him.

Rita McLean joined as Heritage Trustee. She is an independent museums and heritage consultant who has worked across the UK heritage and cultural sectors in strategic, advisory and operational roles. She was Director of Birmingham Museums and Art Gallery (BMAG) from 2004 until 2012 and prior to this, Head of BMAG's historic house museums. She has worked on major capital development projects and audience diversity initiatives and we know her skills will be invaluable as we embark on our major project.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

Staffing

There were a number of staff changes, additions as the team grew to face the challenge of a major project, and some goodbyes.

Vicky Heath joined in August as Welcome Desk Supervisor and Development Systems Support Officer.

Debbie Beardall joined us in September as Head of Commercial and Visitor services. She worked hard to support the visitor welcome team and carried out a review of the retail, and events offer at the Gardens. Debbie agreed to work with us on an interim basis while the recruitment of new staff positions was carried out.

Lauren Gwilt joined us in October as Office and Information Manager and we are grateful to them for their work in support of Trustees.

JJ Talat joined us in November as Marketing and Communications Manager.

Emily Hazell joined us in February in a new role as Director of Horticulture and Curation. She had previously worked at the Royal Botanic Garden, Kew and her experience and knowledge were quickly put to good use at the Gardens – supporting our ambition to develop fully the Botanic credentials of the Gardens.

Rebecca Steen, who as Head of Operations had made some significant changes at the Gardens, left us to pursue a new career opportunity. We are grateful to her for her work and commitment during a period of substantial change.

Giulio Veronese, a Senior Horticulturist, returned to his native Italy to pursue a Head Gardener role in a private Italian garden.

Kam Kang, Finance Assistant of 9 years, moved to Mumbai at the end of March.

Jonathan McFarlane, Maintenance Assistant and Animal Handler left at the beginning of the year for an exciting opportunity at Twycross Zoo.

The changes in staffing and operations have been significant this year, and we are grateful to all the staff for their hard work, good humour and flexibility in dealing with them.

HORTICULTURE

The year 2022 to 2023 was one of celebration and consolidation.

In the Summer of 2022 the City hosted the Commonwealth Games and it was pleasing to have the Botanical Gardens play a part in this historical event. The Gardens was chosen as a

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

baton relay venue and the Horticultural Team put it on its own trail throughout the glasshouses and gardens. The trail celebrated the national flowers and crops from all of the competing countries, the trail remained as the theme throughout the summer.

The Horticultural Committee continued to meet and focused on developing a robust maintenance schedule. The Horticultural Team were tasked to break the Garden down into areas and maintenance and development plans were requested. Following this priority was given to continue with the Alpine Garden and a scheme identified.

Part of this review looked at the way green waste is managed and it was decided this could be carried out more efficiently with a purposed built area. A successful bid was made to Veolia's Environmental Fund to build a new on site facility. Once completed this will be big enough to not only process all of our waste but it will provide the Gardens with a good quality mulch.

The Horticultural Team have been on the road visiting organisations to increase their knowledge. One successful visit was to Wisley Gardens run by RHS. The team were treated to a tour of the gardens and areas both open and closed to the public. The team were shown how a highly visited garden with a strong learning and scientific centre is managed on a daily basis. The team also visited Chester Zoo to talk about our newly recognised National Byblis collection. Byblis is a welcomed addition to our carnivorous plant collection and will be a prize exhibit in the display.

The Team have continued to work with specialist organisations such as the Bonsai Society and the Nerine Society to ensure our collections are maintained to the highest standard.

Volunteering is still a vitally important part of maintaining the horticultural standards of the Gardens. We are really lucky and our Horticultural Team are ably supported by on average 25 committed volunteers on a monthly basis. They work across the Gardens and are involved in most tasks.

The Horticultural Team and Trustees really value the benefits of not only this important labour but their knowledge and expertise of working with some species is really appreciated.

In early 2023 the role of Director of Horticulture and Curation was appointed. The introduction of this role has provided a greater horticultural resilience to the Gardens and a real focus on improving horticultural direction across the Gardens.

Moving forward focus will be on raising horticultural standards across the Garden and Glasshouses and developing our living collection strategy.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

MARKETING, OPERATIONS, RETAIL, EVENTS

The sub-committee for Marketing, Operations, Retail, and Events (MORE) was set up in 2022 (currently also looking at Education until that committee reconvenes under a new Education Trustee). Terms of Reference have been agreed, with quarterly meetings followed by updates to the main Board. Progress has been made, considering the various key performance indicators necessary to ensure Trustees have adequate oversight of plans, resources and impacts. Several new team members and supplier partnerships have started in the last nine months, and a relatively new database system is still bedding in (requiring staff training and detailed report set-up). Time has been taken to establish new ways of working whilst reviewing longer-term needs.

As part of the NLHF-funded redevelopment programme, recent strategic research has been very useful in understanding current and wider audiences and opportunities for deeper engagement. New branding and website briefs have been issued looking at improved styling and positioning of the Gardens' visitor offer, ensuring it gets noticed by current, lapsed and new visitors.

Ticketed events outside of normal visitor hours continue to attract large numbers of new visitors and provide a different perspective on the experience of the Gardens. With suitably attractive programming changing through the year to take advantage of the seasons, highlights have included the winter Luminate walk, half term dinosaurs, plus comedy and music performances.

The Charity's subsidiary, Birmingham Botanical Gardens (Enterprises) Ltd, which comprises retail and catering activities, showed improved performance in both areas compared to last year and profits of £265k were generated (£46k prior year), which will be distributed back to the Charity.

We are working with our partners Aramark on the food and beverage offer ensuring affordability is balanced with quality, and reporting between the teams is improving.

The retail offer in the shop has been reviewed, with stock lines reassessed, new layout and increased visibility; there are good reasons to expand the appeal of the shop both for gifts and gardening supplies with local residents, separate from a visit to the Gardens.

EDUCATION

Schools' Programme

The number of students and adults who came to the Gardens for educational visits recovered from the Covid pandemic, with 18,345 visiting in the reporting period, compared with 8,670 in 2021-22 and 16,978 in 2019-20 (pre-pandemic). The total number of visiting

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

groups was 370, compared with 184 in 2021-22 and 342 in 2019-20 (pre-pandemic). 47% of visits came from Birmingham schools. 53% of visits came from areas further afield including Cheshire, Herefordshire, Nottinghamshire, Derbyshire, Leicestershire, Northamptonshire, Staffordshire and Shropshire. This led to a total Education income for the year (excluding BMet Study Centre rental) of £121,000 (£59,000 in 2021-22 and £102,000 in 2019-20 (pre-pandemic)).

We offered all educational groups two teaching sessions for £11 as a special offer (one session is £7.50) for our off-peak season (August-February), as a way of enhancing groups' experience and generating additional income. This was very popular and many schools opted for this option. In total, this offer generated us additional income of £7,000 from educational groups who were visiting the Gardens anyway.

Educational visit feedback continued to be extremely positive. During the reporting period (73 responses received), 95% of educational groups stated that they thought an educational visit to the Gardens represented good value for money and that they would recommend us to others (the comments from the other 5% were that they had enjoyed their visit, but the minimum charge made it an expensive visit for a small group, that the Gallery space was too hot, and that they were disappointed the playground was closed while it was 're-barked'). Recent positive comments from teachers' evaluations include *'(The teaching sessions were) excellent. Both sessions were relevant to the National Curriculum – length of session, delivery of content and enabling pupils to interact was excellent. Pupils' prior learning was checked with questioning to move both sessions forward, rather than just following a script. Our children definitely felt the wow factor.'* and *'(The highlight of our visit was) definitely the Sensational Science teaching session. Our children loved donning the lab coats and glasses and taking part in the hands-on session. Their faces glowed. I would definitely advise other schools to come.'*

Education Staff, Volunteers and Work Experience Students

Lisa Langston was appointed to the newly created role of Education Co-ordinator in May. This role combines administration and teaching, allowing us to be more flexible with educational bookings.

Amanda Braund left her position as Education Officer in March, for family reasons, after almost eight years at the Gardens. Future staffing and recruitment will be discussed with the new Head of Engagement and Learning, when she takes up post in the summer.

We currently have three volunteers, one of whom started in the previous year, who make a valuable contribution to our educational activities. They are a valuable resource, and their time and effort is greatly appreciated.

We have welcomed three school work experience students during the previous twelve

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

months and five longer university student teaching-experience placements. Heidi Leung has left as the Trustee for Education.

Animals

The Education animal collection was increased with the addition of two new Giant African Olive Millipedes. Also, both our Fire Salamanders unfortunately passed away, but have been 'replaced' with two new babies. All animal care plans and risk assessments are reviewed and updated regularly.

Leisure Learning

Our Photography course programme has recommenced following the Covid pandemic, with courses successfully running in July, November and January, and with future courses booked for May, July, September and October. Participant feedback has been very positive, with £1,290 income derived from these courses during the reporting period.

Additional Weekend/School Holiday Income

The Treetops classroom and new marquees are rented to private users when vacant, to garner extra income.

Furthermore, we still offer weekend and school holiday teaching sessions to school holiday clubs and uniformed groups (e.g. scouts), which produces extra income at times when we otherwise would not be generating any.

Commonwealth Games

As part of the Gardens' commemoration of Birmingham hosting the 2022 Commonwealth Games, Education created interpretation signage for the national flower and crop of every country competing at the games. These then formed part of a free Commonwealth trail for children around the Gardens.

Furthermore, four local primary schools (180 children) were invited for a free educational visit to the Gardens in the autumn term, which included a teaching session delivered by Education staff, and plant packs to take away that included all of the equipment needed for each child to plant their own edible plant at school or home.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Birmingham Metropolitan College (BMet)

The Gardens still has an agreement with BMet, where they rent the Study Centre to offer a range of full-time, part-time and short course programmes and apprenticeships at the Gardens including horticulture, conservation and floristry.

FINANCE

The Gardens finished the financial year with net incoming resources of £709,000, of which £90,000 resulted from Unrestricted Funds. This compares to a total deficit of £39,000 last year, and it is pleasing to see the recovery from Covid-19 in improved results despite rising costs continuing to put pressure on the Garden's operations.

Total income increased by 46%, with the majority of this increase relating to restricted donations and the NLHF grant of £590,000, which has been accrued for but not yet received. Total costs increased by 2%.

Donations received totalled £730,000 (£113,000 prior year), with £705,000 of these being for restricted purposes and includes the NLHF grant. Capital expenditure amounted to £63,000 and included spend on a new EPOS system, the composting project and an electric utility vehicle.

Group bank balances decreased by £38,000 during the year to £1,010,000. The Gardens have committed £253,000 of its unrestricted funds as match funding towards the development stage of the Capital Project and this has been placed into a designated fund.

This year has seen much needed investment into additional staffing and strengthening of the Garden's Senior Leadership Team, including welcoming our new CEO Sara Blair-Manning. This of course comes with increased wage costs, which will be fully incurred in the next financial year. To offset such costs we are continuously reviewing all of our suppliers and purchases to ensure we are getting the best prices and value for money, along with exploring opportunities for new revenue streams and an improved events programme.

Our measurement of performance has been a focus on improving operations, along with new and updated IT systems that give us more visibility of our activities. We have new KPI's and a refreshed business plan that is being reviewed on a regular basis.

Whilst the Garden's will continue to see our unrestricted reserves and bank balances put under stress over the upcoming years as we progress into the next stages of the Capital Project, we are confident that we now have the right structure, experience and a motivated team to take it forward and secure the Garden's future.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

	KPI's	
	2023	2022
Group Current Ratio	5.35	3.56
Group Cash Ratio	2.72	3.03
Cash Reserves Variance on 3 Months Costs	618,609	680,865
Surplus/Deficit of Operations (Exc. Restricted)	218,149	127,793
Retail Gross Profit %	51%	46%

MAJOR DEVELOPMENT AND FUNDRAISING

National Lottery Heritage Fund (NLHF)

This has been a positive year for fundraising, securing grants and donations totalling £700,000. Efforts have focused on the need to secure major capital investment to preserve the historic infrastructure of the Gardens and to increase charitable impact for public benefit. With a generations' backlog of repairs, condition surveys have identified buildings at risk of closure, unviable facilities, and questionable access for future generations. In May 2022 we submitted a Stage One NLHF application for our planned capital development project, *Growing Our Green Heritage*. We are grateful to the Peter Sowerby Foundation for the generous donation of £54,000 to support the production of a full and comprehensive Interpretation Strategy framework and architectural Vision Plan, part of the requirement for extensive supporting documents relating to all aspects of the proposed development. We were thrilled to confirm in September that the application was successful. The Gardens was awarded a Development Grant of £590,000, with potential to increase this by an additional £4.4 million as the project progresses (£5m in total). This is transformational news for the Gardens and provides a structured process for development over the next 3-5 years.

The Development funding is for 2 years - October 2022 to October 24 - when a further application for the £4.4m will be submitted. This funding will pay for specialist consultancies, staff, and equipment to enable BBG to produce a detailed, costed scheme to restore the historic glasshouse estate, improve visitor, learning, and community engagement to create a place of horticultural excellence and outstanding green space for the whole of Birmingham. To deliver the project the BBG charity must raise a further £8m and needs support from across the board to achieve this. Additional fundraising support in the Development phase will help deliver the fundraising strategy. Discussions are ongoing with the City Council, West Midlands Combined Authority, Arts Council England and a range of other partners, trusts and foundations, and philanthropic organisations.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Growing Our Green Heritage – Our Transformative Project

“Our uniquely biodiverse natural environment is one of the UK’s most significant historic Botanic Gardens and part of Birmingham’s richly diverse cultural history and way of life. This safe, peaceful space is part of the green heart of Birmingham and a hugely treasured place to the city and its communities’ Sue Beardsmore

The historic glasshouse estate is at risk. This is a critical moment as the Grade II* nationally listed botanic gardens and historic glasshouses, designed by J C Loudon in 1829 needs urgent extensive repairs to continue to provide the right environment for the important living plant collection in Birmingham. Support from The National Lottery Heritage Fund will mean we can preserve this historic estate and iconic glasshouses for future generations.

A place of sanctuary, learning and inspiration, bringing people and plants together for another 200 years. We know that a meaningful relationship with nature has significant benefits for health and well-being and we are immensely grateful to the Fund for this unique opportunity to restore an important part of Birmingham’s heritage, champion biodiversity and the environment, and reconnect people with nature.



We will restore the core historic glasshouse estate, rationalize the configuration and operations, and improve engagement to create a first-class visitor destination, community resource, place of horticultural excellence and outstanding green space. The global pandemic and climate change emergency underpin a revised clarity of purpose and unique role we have in reconnecting people with nature and the environment, locally and globally. BBG contributes to the Global Strategy for Plant Conservation which recognises the vital role botanic gardens play as an interface for public engagement. Our plan is rooted in the importance of plant diversity to preserve the planet, contemporary needs, and the potential for public engagement with this ‘miracle green space in Birmingham.’

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

Growing Our Green Heritage will radically reorganise the site, to restore and revitalise the historic buildings, overcome the functional problems which have developed over many decades, enhance revenue generation, improve orientation and movement through the site, enhance visual impact within the wider setting and minimise the impact on the historic fabric. Endorsed by substantive audience consultation, the project will deliver a fundamental and step change in learning and engagement. The Project is all about engagement with people, promoting the value of nature/green spaces and how botanical gardens help in conserving plant biodiversity and increasing public understanding of environmental and sustainability issues. In summary we plan to:

- *Open a central courtyard through demolition of insignificant add-ons.*
- *Reveal and restore the uniquely significant glasshouse range, with original features, including restoration to iconic status of Palm and Lily House.*
- *Demolish bear cages and build multipurpose community facility within an Arid House extension.*
- *Restore the Terrace Suite as the stunning centre of banqueting/events business.*
- *Relocate visitor entrance/retail adjacent to existing café, opening space overlooking the gardens.*
- *Refurbish the Study Centre and a Horticultural learning facility to increase education capacity and ensure safeguarding.*
- *Re-claim the Wilderness for outdoor learning environment with volunteers & children with special needs.*
- *Strengthen the Learning team to deliver new programmes in STEM, science, horticulture, arts, heritage, targeting inner-city schools and adults/families, and Birmingham's diverse communities.*
- *Strengthen the horticultural team and planting, upgrade plant collection management systems to achieve international BGCI Accreditation and improvements in the care of the 7,000 living collection of plants.*
- *Strengthen the business model to develop a more financially sustainable organisation.*
- *Increase fundraising capacity, supporting other income streams to substantively increase the financial resilience of the whole organisation, long term with a 28% growth in visitors and increase in turnover.*

The Commonwealth Project

We raised £30,000 towards a special programme to celebrate the Birmingham Commonwealth Games. 2 free Open Days during the Games encouraged athletes, residents, and tourists to come together and celebrate the city's diverse plants, and heritage. The project was kindly supported by the Birmingham City Council Celebrating Communities Fund, The Neighbourhood Development & Support Unit (NDSU) George Henry Collins Charity, Grantham Yorke Trust, and S&D Lloyd Charity. Working with the Games Activation Team the Garden's launched the Queens Baton Relay Event in Birmingham. We showcased

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

National Plants and Flowers of the Commonwealth and their cultural significance and added to the permanent living collections in the city, creating a permanent legacy at the Gardens. Visitors and schools were taken to the Butterfly House to see spectacular butterfly species from across the world -to reflect the Commonwealth.

A trainee in horticulture placement was created to support the project. The trainee worked on propagating, growing, and planting the displays, as well as developing interpretation materials for the Commonwealth Plant Trails. We are hugely grateful to the Stanley Smith Horticultural Trust for their support of £15,000 towards a full year's traineeship. It was a unique opportunity for a young person to gain trainee experience, grow skills, confidence and understanding of care for a variety of plants and facilitating a successful career in horticulture.

Spread the Composting Project

The appeal to raise £85,000 funds for the Composting Project was successful, and work on the project is planned for early summer 2023. The project works will enable a purpose-designed facility to be constructed in the nursery area of the site, costing £101,000. The Composting Project means we can replace the existing 60-year-old structures with new facilities to process green waste and establish a fully environmentally sustainable composting process at the Gardens, from which our unique collection of plants will continue to thrive. The use of compost leads to a multitude of benefits for all green spaces: saving water by helping soil hold moisture; adding nutrients to soil that helps plant growth, encouraging healthy root structure; balancing soil pH (acidity); and preventing erosion. An effective composting process is pivotal to our ability to sustain a varied ecosystem of plants, and soil biodiversity is key to success. Following a formal tendering process, we are pleased to have awarded the contract to Reynolds Conservation Ltd and the project will be managed with assistance from Conservation Architects, Donald Insall Associates.

We are especially grateful to Veolia Environmental Trust, via the Landfill Communities Trust, and everyone who has supported this project. We wish to acknowledge generous support from The Banister Trust, Roger & Douglas Turner Trust, 29th May 1961 Charity, Loppylugs & Barbara Morrison Trust, Open Gate Trust, HDH Wills Wildlife Trust and CB & HH Taylor Trust. We wish also to acknowledge our very special thanks to all those members and individuals who have donated to the project, whether by cheque or on-line or in our donation boxes.

Ethical Fundraising Policy & Complaints procedure

In March 2022 the Board set out how the Gardens manages ethical issues and social responsibility within fundraising to make sure that the Gardens can demonstrate its obligations in terms of charitable reporting to the Charity Commission. The policy is to ensure fundraising relationships do not directly or indirectly support activities counter to the charitable mission and objects of Birmingham Botanical Gardens. Fundraising across the charitable sector is regulated by the Fundraising Regulator who set and maintain the

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

standards for charitable fundraising in the Code of Fundraising Practice to ensure that fundraising is legal, honest, open, and respectful to the public.

Thank you to all our Funders and Supporters

We are grateful to the generosity of all our funders, members and individual supporters who have made this project possible. As a registered and independent charity, Birmingham Botanical Gardens, we receive no regular public funding. The charity relies on income we can generate from visitors, members, grants we can secure and generous donations from people who share our vision to nurture and make the Gardens accessible for everyone now, and for future generations.

Volunteers

Volunteers are vital to the successful running of the Charity and we were fortunate to receive a substantial input of volunteer assistance in all aspects of the Gardens for which we are extremely grateful.

Our biggest cohort of volunteers support the Horticulture team giving over 4000 hours of valuable time including maintaining the National Collections of Bonsai and Cyclamen. In addition to this we received over 1600 hours of volunteering across Plant Records, Education, Library, Retail, Welcome Desk and Events. We also enjoyed 154 hours of Corporate Volunteering provided by Ofwat and HSBC. We would like to express our sincere thanks to all who volunteer their time so generously.

Friends

In May 2022 the Gardens were delighted to host the AGM of Friends of Botanic Gardens Forum. Members attending in person were from Edinburgh, Bristol, Ness, Treborth, Oxford, Sheffield and Birmingham with those attending via Zoom from Glasgow, Dundee, NBG Wales, Ventnor, Belfast and Westonbirt. The weather was very kind on the day showcasing the Gardens at their best.

In November 2022 Friends were delighted to welcomed 30 visitors from the Calthorpe Residents Society to a coffee morning prior to guided walk and talk from the Head Gardener. This proved to be very successful with a request to hold another one in 2023. In December 2022 Friends repeated the successful Christmas wreath making event with Jane Edmonds providing her expertise thereby ensuring all were delighted with their creations.

Our thanks go to all the members of this committee who volunteer their time and expertise so generously.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Reserves Policy

Adequate reserves are required for unexpected costs and for future investment. The Charity has a policy of ensuring that cash or borrowing facilities are available to cover three months of normal operating expenditure. Liquid funds of £910,474 will last for 6 months post year end. Normal operating expenditure excludes depreciation and restricted funds expenditure.

At the year end, the group held reserves to the value of £2,269,692 (2022: £1,560,937), of which £1,160,085 (2022: £1,323,632) were unrestricted.

It should be noted that although reserves currently appear significant, Trustees are still mindful of the following which may significantly and detrimentally affect financial reserves.

1. As noted in last year's Annual Report, the Garden's current historic infrastructure is worn out, fragile and in poor condition.
The core heritage infrastructure is at risk, threatening its survival and access for future generations. The historic glasshouses need extensive repair and are under consideration for the 'at risk register' by Historic England.
Trustees and the Director of Development are actively applying for significant grant funding and donations to address the conservation repairs required (circa £14m), and although the first round NLHF was successful, in order for The Gardens to achieve the levels of further investment required significant amounts of the current reserves are anticipated to be used as 'seed funds' and 'match funding'. It is therefore expected that the current levels of reserves will be diminished during the next 12-18 months as part of the fundraising process. Nevertheless, the reserves policy will be adhered to.
2. The resurgence and impact of Covid-19 appear to be diminished, but if it was to re-emerge would still pose a risk to the financial security and longevity of the Gardens at a vulnerable stage. In the case of having to close The Gardens, Trustees are mitigating this risk by adhering to the reserves policy. Trustees would also look to use additional reserves to secure the future of the Gardens should we be forced to close for any reason.

LOOKING FORWARD

As predicted last year, we are facing significant change. We are excited about the development of activities and engagement at the Gardens, and the work of the Horticulture team on our living plant strategy and our aim to become BGCI* accredited, as well as 'Growing our Green Heritage'. We must submit detailed plans to the National Lottery Heritage Fund and work will carry on over the next 12 months. We want to offer more to our members and visitors, and raise the funds we need to save the Gardens.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

We need the support of members, visitors, neighbours, volunteers and friends and the wider community. Please join us one way or another in our project to save the Gardens for the next 200 years.

We are a Charity that fundamentally only exists through the commitment of our members, friends and volunteers. Volunteers are at our heart – and there are many roles and opportunities for them to fill. If you are interested in getting involved – in any way – please do get in touch through our website:

www.birminghambotanicalgardens.org.uk

***Botanic Gardens Conservation International**

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements which give a true and fair view of the state of affairs of the Charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity 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 Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and for taking steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditor

So far as each of the Trustees is aware, there is no relevant audit information as defined in the Companies Act 2006 of which the company's auditor is unaware, and each of the Trustees has taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant audit information as defined and to establish that the Company's auditor is aware of that information.

Small Company Provision

The Trustees' report has been prepared in accordance with the provisions applicable to small companies under the Companies Act 2006.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Auditors

A resolution to appoint the auditors, Mazars LLP, will be proposed at the Annual General Meeting.

On behalf of the Trustees.



S. Beardsmore

Chair

Date: 11th Sep 2023.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited

Opinion

We have audited the financial statements of Birmingham Botanical and Horticultural Society Limited (the 'Parent Charity') and its subsidiary (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the Parent Charity's affairs as at 31 March 2023 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the Parent Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The Parent Charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 12, the Trustees (who are also the directors of the Parent Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the Parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the group and the sector, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, and money laundering, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

DH
David Hoose (Oct 2, 2023 13:04 GMT+1)

D. Hoose (Senior Statutory Auditor) for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham

B3 3AX

Oct 2, 2023
~~Date~~

Birmingham Botanical and Horticultural Society Limited
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)

For the year ended 31 March 2023		Unrestricted	Restricted	Total	Total
		Fund	Fund	Funds	Funds
	Notes	£	£	2023	2022
				£	£
Income and endowments from:					
Donations and legacies		24,712	705,311	730,023	113,408
Other trading activities:					
Banqueting Suites		497,788	-	497,788	414,717
Income from Garden Centre		280,623	-	280,623	288,801
Other Income		19,229	-	19,229	50,032
Investments	9	5,032	-	5,032	104
Charitable activities:					
Gardens		772,255	-	772,255	731,316
Education		169,195	-	169,195	99,759
Other income		16,005	-	16,005	503
Total		1,784,839	705,311	2,490,150	1,698,640
Expenditure on:					
Raising funds					
Fund raising		57,176	-	57,176	51,592
Banqueting suites		239,441	-	239,441	303,822
Garden Centre		280,955	-	280,955	332,622
Charitable activities					
Gardens		856,230	74,870	931,100	826,043
Education		184,977	11,346	196,323	169,754
Professional and related fees		76,400	-	76,400	53,847
Total		1,695,179	86,216	1,781,395	1,737,680
Net incoming resources		89,660	619,095	708,755	(39,040)
Fund balances brought forward		1,323,632	237,305	1,560,937	1,599,977
Fund balances carried forward		1,413,292	856,400	2,269,692	1,560,937

The Group's income and expenditure all related to continuing operations. There were no recognised gains or losses other than the result for the year.

Birmingham Botanical and Horticultural Society Limited
Year Ended March 2023

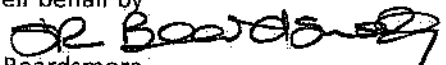
Company no. 248827

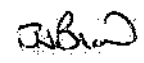
Balance Sheet at 31 March 2023

	Notes	Group		Company	
		2023 £	2022 £	2023 £	2022 £
Fixed Assets					
Tangible Assets	10	655,554	727,407	655,554	727,407
Investments	11	-	-	2	2
		<u>655,554</u>	<u>727,407</u>	<u>655,556</u>	<u>727,409</u>
Current Assets					
Stock	12	42,155	39,037	-	-
Debtors	13	933,010	142,188	844,452	317,926
Cash at bank and in hand		<u>1,010,282</u>	<u>1,047,948</u>	<u>972,023</u>	<u>900,854</u>
		1,985,447	1,229,173	1,816,475	1,218,780
Creditors: amounts falling due within one year	14	<u>(371,309)</u>	<u>(345,643)</u>	<u>(297,170)</u>	<u>(261,054)</u>
Net Current Assets		<u>1,614,138</u>	<u>883,530</u>	<u>1,519,305</u>	<u>957,726</u>
Creditors: amounts falling due after one year	14	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>
Net Assets		<u>2,269,692</u>	<u>1,560,937</u>	<u>2,174,861</u>	<u>1,685,135</u>
Financed By:					
Restricted Funds	15	856,400	237,305	856,400	237,305
Unrestricted Funds		1,160,086	1,323,632	1,065,255	1,447,830
Designated Funds	16	<u>253,206</u>	<u>-</u>	<u>253,206</u>	<u>-</u>
		<u>2,269,692</u>	<u>1,560,937</u>	<u>2,174,861</u>	<u>1,685,135</u>

The Charity has taken advantage of Section 408 of the Companies Act 2006 and paragraph 397 of the SORP and has not included a separate Statement of Financial Activities in these financial statements. The Statement of Financial Activities on page 35 include £1,691,996 (2022: £995,112) of income and £1,248,264 (2022: £1,080,149) of expenditure relating to the Charity.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by


S. Beardsmore
Director
Date: 11th Sep. 2023

J. Bland 
Director
Date: 11.9.2023

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

Consolidated Cash flow Statement

	Note	Total Funds £	Prior Year Funds £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	A	20,093	259,370
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,032	104
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(62,786)	(9,396)
Proceeds from sales of investments		-	-
Purchase of investments		-	-
Net Cash provided by (used in) investing activities		(57,754)	(9,292)
Cash flows from financing activities:			
Repayments of borrowing		-	-
Cash inflows from borrowing		-	-
Receipt of endowment		-	-
Net Cash provided by (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		(37,661)	250,078
Cash and cash equivalents at the beginning of the reporting period		1,047,948	797,868
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash and cash equivalents at the end of the reporting period		1,010,287	1,047,947

A. Cash flows from operating activities	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	708,756	(39,041)
Adjustments for:		
Depreciation charges	134,642	157,957
Dividends, interest and rents from investments	(5,032)	(104)
(increase)/decrease in stocks	(3,118)	(4,574)
(increase)/decrease in debtors	(790,822)	213,647
Increase/(decrease) in creditors	(24,334)	(68,514)
Net cash provided by (used in) operating activities	20,093	259,370

Birmingham Botanical and Horticultural Society Limited
Notes to the Financial Statements

For the year ended 31 March 2023

1. Charitable Company Information

Birmingham Botanical and Horticultural Society Limited (incorporated in England and Wales), registered number 248827, a company limited by guarantee, aims to further public education in botany, horticulture and zoology and provide facilities for research and to maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The accounts are presented in Sterling, with whole number rounding.

2. Accounting policies

Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 and the Statement of recommended Practice (Accounting and Reporting by Charities' (SORP 2019).

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charitable Company's accounting policies (see note 3).

Basis of preparation

Birmingham Botanical and Horticultural Society Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Group Financial Statements

These financial statements consolidate the results of the Charity and its wholly owned trading subsidiary, Birmingham Botanical Gardens (Enterprises) Limited, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by the Companies Act 2006. The net incoming resources of the parent entity for the year are £443,731 (2022: £85,037).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

Going concern

The Trustees and Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity. The accounts are prepared on a going concern basis on the foundation that all available information regarding the foreseeable future of one year from the date of approval of these financial statements show the company to be solvent.

The Company has sufficient resources to meet its debts as they fall due and to adjust its expenditure to bring it into line with income.

Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities when receivable.

Donations

Donations and legacies are accounted for as income on a cash receivable basis. Where donations are paid under gift aid, tax recoverable is included at the time the income is recognised.

Fixed Assets and Depreciation

Net tangible fixed assets are capitalised and are stated in the balance sheet at cost less depreciation, which is provided in equal instalments over the estimated useful lives of the assets. Short leasehold improvements are depreciated over 5 to 32 years. 32 years is to the lease expiry. For machinery and fixtures and fittings, the charge is 4 to 10 years as appropriate. All assets are for charitable use.

Costs incurred on the Development Project (note 15) are currently capitalised as incurred, with depreciation to be evaluated once funding for the whole project is in place.

Investment

Investment in subsidiary is valued at cost less impairment.

Basis of apportionment of overheads

Direct expenditure for education and generating voluntary income is allocated fully to these categories. All other expenditure and overheads are allocated as follows:

	2023	2022
Charitable activities - Education	12%	12%
Charitable activities – Gardens	88%	88%

Space related costs for the Banqueting Suites and the Garden Centre are apportioned throughout the year via management charges.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete sale.

Operating Leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Restricted funds

These are funds that can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Depreciation is charged against the relevant fund in respect of fixed assets acquired with restricted funds.

Pension Scheme

The Charity contributes to a defined contribution scheme.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are estimates and are assessed by the Trustees taking into account asset life cycles and maintenance programmes. Residual value assessments take into account future market conditions, the remaining life of the asset and any projected disposal values.

4. Distribution from Trading Subsidiary

Birmingham Botanical Gardens (Enterprises) Limited operates the Garden Centre, selling plants and giftware and since 1 July 2013 operates the conferencing and catering facilities. Profits, previously transferred under Gift Aid, are now transferred as a distribution to Birmingham Botanical and Horticultural Society Limited.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

A summary of the Subsidiary's trading results for the year is as follows

	2023	2022
	£	£
Turnover	797,640	703,518
Cost of Sales	(137,233)	(155,509)
Gross Profit	660,407	548,009
Direct Costs	(135,644)	(128,890)
Administrative Charges	(260,253)	(373,131)
Bank Interest Received	515	8
Profit	265,025	45,996
Distribution	(45,996)	-
Reserves		
Profit/(Loss) Sustained	94,831	(124,198)

5. Analysis of Expenditure

	Staff Costs		Support Costs		Depreciation		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
	£		£		£		£	£
Raising Funds								
Fund Raising	55,951	50,045	1,225	1,547	-	-	57,176	51,592
Banqueting Suites	21,815	72,854	160,942	164,531	56,684	66,437	239,441	303,822
Garden Centre	97,869	123,800	176,085	200,671	7,001	8,151	280,955	332,622
Charitable Activities:								
Gardens	423,848	340,298	444,071	412,380	63,180	73,365	931,099	826,043
Education	118,145	107,146	70,402	52,603	7,776	10,004	196,324	169,754
Professional and related fees	-	-	76,400	53,847	-	-	76,400	53,847
	717,628	694,143	929,125	885,579	134,641	157,957	1,781,395	1,737,680

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

6. Staff costs

	2023	2022
	£	£
Wages and Salaries	642,152	631,491
Social Security Costs	55,077	44,605
Pensions	20,398	18,048
	717,628	694,144

The average number of employees was:

	Number	Number
Horticulture	7.5	8
Maintenance	5	6
Educational	5	4
Administration & Welcome	10	8
Fundraising	1.5	1
Garden Centre	6	6
	35	33

The average number of full-time equivalent employees was: 26.5 (2022 – 25)

Included in the calculations are 5 employees on zero hours contracts (2022 – 2).

During the year, pension costs all related to defined contribution plans and are all paid from unrestricted funds. At the year end £0 (2022: £2,366) was still outstanding.

No Trustee received remuneration.

No Trustees were reimbursed expenses during the year.

No employees received remuneration in excess of £60,000 (2022 - 1).

During the year, key management personnel (full-time equivalent employees 9.5 (2022: 8.5)) received emoluments of £386,522 (2022: £383,147).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

7. Support costs

	2023	2022
	£	£
Personnel	39,620	32,797
Administration costs	51,683	71,257
Garden running costs	35,782	42,798
Purchase of Retail Stock	137,209	157,335
Events and fund raising cost	48,458	18,991
Rent and rates	4,225	2,895
Insurance	66,784	59,470
Utilities	165,309	141,801
Bank & credit charges	23,701	22,775
Education costs	16,736	10,707
Repairs and maintenance	152,560	154,039
Publicity and marketing	32,566	47,287
Audit & professional fees	76,400	53,847
Urban Project	-	595
Sundries	27,333	13,772
Project Management	-	1,200
Alpine Project	8,636	5,100
Research & Development	16,293	33,144
Interpretation	9,980	14,970
Commonwealth Project	15,849	801
	929,125	885,581

8. Net Incoming Resources

Net Incoming Resources is stated after charging:	2023	2022
	£	£
Operating Lease Rentals		
-Plant and Machinery	4,237	4,237
Auditors Remuneration		
-for audit services	15,650	13,375
-for non audit services	7,230	2,738
Depreciation of Tangible Fixed Assets	134,642	157,957

9. Interest Receivable

	2023	2022
	£	£
Bank Interest Receivable	5,032	104

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

10. Fixed Assets

Group and company

	Short Leasehold £	Machinery & Others £	Fixtures & Fittings £	Development £	Total £
(a) Tangible Assets					
COST					
At 1 April 2022	3,896,027	1,244,175	982,897	-	6,123,099
Additions	-	50,276	9,579	2,931	62,786
Disposals	-	-	-	-	-
At 31 March 2023	3,896,027	1,294,451	992,476	2,931	6,185,886
Depreciation					
At 1 April 2022	3,530,360	981,722	883,609	-	5,395,691
Charge for the year	19,087	50,248	65,307	-	134,642
At 31 March 2023	3,549,447	1,031,970	948,916	-	5,530,334
Net Book Value					
At 31 March 2023	346,580	262,481	43,560	2,931	655,554
At 31 March 2022	365,667	262,453	99,288	-	727,408

11. Investments

The Company owns 100% of the £2 ordinary share capital of Birmingham Botanical Gardens (Enterprises) Limited, incorporated in England and Wales (company number 01846714). The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The net assets of the subsidiary are £94,832 (2022: net liabilities of £123,196). The subsidiary's income for the year was £797,640 (2022: £703,518) and expenditure was £533,130 (2022: £657,530).

12. Stock

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Stock	42,155	39,037	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

13. Debtors

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors and commissions due	237,433	40,894	96,297	27,813
Intercompany balance	-	-	52,603	198,746
Prepayments	83,960	69,782	83,935	69,056
Accrued Income	611,617	31,512	611,617	22,313
	933,010	142,188	844,452	317,928

14. Creditors

a. Falling due within one year

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Trade Creditors	171,086	148,298	151,221	117,932
Deferred Income	106,950	110,639	81,951	85,639
Other Taxes and Social Security	39,296	34,695	14,695	12,337
Accruals	53,977	52,011	49,303	45,146
Intercompany	-	-	-	-
	371,309	345,643	297,170	261,054

b. Falling due after one year

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Caterers	-	50,000	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

15. Reconciliation of Movements in Restricted Reserves

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Fixed Assets	147,705		(6,154)	141,551
Sponsorship	5,500	12,870	(3,765)	14,605
Friends	201	815	(150)	866
Adventure Playground	12,009	-	-	12,009
Education	12,354	250	(11,346)	1,258
Corporate Volunteers	-	260	-	260
Alpine Project	3,500	5,336	(8,636)	200
Tropical House Refurb	4,000		-	4,000
Training	15,000	3,192	(18,192)	-
Wildlife Garden	500		-	500
Interpretation & Masterplanning	30,837	724	(26,273)	5,288
Composting	3,500	81,551	-	85,051
Commonwealth	2,199	9,500	(11,699)	-
Development	-	590,814	-	590,814
	237,305	705,312	(86,216)	856,400

Restricted funds, referred to as 'Development' have been received in the year from the Heritage Lottery Fund to commence the 'Growing our Green Heritage Project', and will be spent by October 2024.

Sponsorship funds will be spent in the next financial year to purchase and maintain benches and trees.

Adventure Playground funds will be spent in the next financial year on maintaining the playground.

Composting funds will be spent in the next financial year on the composting project, which will be completed by October 2023.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

16. Analysis of Total Reserves

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Represented by:				
Tangible Fixed Assets	514,004	141,550		655,554
Current Assets	1,017,389	714,852	253,206	1,985,447
Current Liabilities	(371,309)	-		(371,309)
	1,160,085	856,400	253,206	2,269,692

Unrestricted funds total £1,413,292, of which £253,206 has been transferred to a designated fund, representing the matched funding required for the Development Stage of the Capital Project.

17. Share of the Company

The company is limited by guarantee, not having a share capital divided into shares.

18. Taxation Status

As a registered Charity, the Company is not liable to corporation tax on its normal activities and is entitled to recover the tax paid by members whose subscriptions are gift aided.

19. Capital Commitments

	2023 £	2022 £
Capital Expenditure contracted for but not provided for in the financial statements	100,233	-
Capital Expenditure authorised but not contracted for	844,020	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

20. Lease Commitments

Total lease commitments at the year-end are as follows:

	Expires Within 1 Year	2-5 Years	Expires more than than 5 Years	Total
Land and Buildings	600	2,550	13,950	17,100
Other	4,237	1,012	-	5,249

21. Related Party Transactions

No Trustee declared any interest in companies which entered into transactions with the Charity.

A relative of the CEO was employed by the Gardens on a casual contract and was paid at commercial rates. The CEO did not take part in salary discussions and the relative is no longer employed by the Gardens as this was a temporary position only. The employment was supported by the Board of Trustees.

22. Financial Instruments

	Group		Company	
	2023	2022	2023	2022
Financial assets	£	£	£	£
Financial assets that are debt instruments classified at amortised cost	849,050	72,406	760,517	248,872
Assets that are Financial Assets Measured at fair Value	1,010,282	1,047,948	972,023	900,853
Financial liabilities				
Financial liabilities measured at amortised cost	264,359	285,005	215,220	175,415

Financial assets measured at amortised cost comprise trade debtors, amounts owed to group undertakings, accrued income and cash at bank and in hand.

Financial liabilities measured at amortised cost comprise trade creditors, creditors over 1 year, monies owed to HMRC and accruals.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

23. Statement of Financial Activities – Parent Company

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Total Funds 2023	Total Funds 2022
Total Incoming Resources	986,684	705,312	-	1,691,996	995,112
Total Resources Expended	(1,162,048)	(86,216)	-	(1,248,264)	(1,080,149)
Distribution from Enterprises	45,996	-	-	45,996	-
Net Incoming Resources	(129,368)	619,096	-	489,728	(85,037)
Fund Balances brought forward	1,447,830	237,305	-	1,685,135	1,770,172
Transfer to Designated Fund	(253,206)	-	253,206	-	-
Fund Balances carried forward	1,065,255	856,400	253,206	2,174,861	1,685,135

24. Prior Year Consolidated Statement of Activities

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies		10,893	102,515	113,408	904,219
Other trading activities:					
Banqueting Suites		414,717	-	414,717	-82,928
Income from Garden Centre		288,801	-	288,801	122,257
Other income		50,032	-	50,032	173,313
Investments	9	104	-	104	206
Charitable activities:					
Gardens		731,316	-	731,316	415,736
Education		99,759	-	99,759	34,749
Other income		500	-	500	6,000
Total		1,596,124	102,515	1,698,639	1,573,552
Expenditure on:					
Raising funds	5				
Fund raising		51,592	-	51,592	41,219
Banqueting suites		303,822	-	303,822	24,493
Garden Centre		332,622	-	332,622	192,992
Charitable activities					
Gardens		708,497	117,547	826,043	986,385
Education		169,754	-	169,754	155,169
Professional and related fees		53,847	-	53,847	32,333
Total		1,620,133	117,547	1,737,680	1,432,591
Net incoming resources		(24,009)	(15,032)	(39,041)	140,962
Fund balances brought forward		1,347,639	252,337	1,599,977	1,459,015
Fund balances carried forward		1,323,630	237,305	1,560,936	1,599,977

Accounts

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LTD

ANNUAL REPORT AND ACCOUNTS 2022

Registered Office

Birmingham Botanical Gardens & Glasshouses
Westbourne Road
Edgbaston
Birmingham
B15 3TR

Telephone: +44(0)121 454 1860

Email: admin@birminghambotanicalgardens.org.uk

A diverse botanical world that enhances all our lives

Our mission is to support plant biodiversity and an understanding of its importance to the natural environment through conservation, education, engagement, and enjoyment.

Help us to protect the rich scientific heritage of Birmingham's Botanical Gardens and share in our discovery of the botanical world.

THE BOTANICAL GARDENS' STAFF AT 31 MARCH 2022

Management Team

Finance Manager	M. Purcell
Development Director	E. Frostick
Head of Operations	R. Steen
Education Manager	J. Jarvis
Retail Supervisor	Y. McLaren
Head Gardener	W. Williams
Senior Horticulturist Supervisor (External)	G. Veronese

Finance

K.Kang

Horticulture

L. Belcher
E. Adams
B. Taylor
R. Holland
C. Howell
M. Padbury

Maintenance

D. Husselbee
J. McFarlane
V. Jones
J. Harris
S. Husselbee

Education

A. Braund
R. Carless
D. Winston

Retail, Reception and Events

A. Humphries
A. Begum
E. Savage
M. Turner
L. Neate
H. Bird
F. Begum
G. Williams
M. Miller
S. Meese

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

The Trustees are pleased to present their Report together with the financial statements of the Charity for the year ended 31 March 2022.

Reference and administrative details

Charity number: 528981
Company number: 248827
Registered office:
Birmingham Botanical & Horticultural Society Ltd
Westbourne Road
Edgbaston
Birmingham
B15 3TR

General Committee (Trustees of the Society)

Ms. S. R. Beardsmore	(Chair) (Appointed 28 February 2022)
Mr. M. A. Liberson	(Chair) (Retired 28 March 2022)
Mr. V. A. Aspland	(Retired 7 September 2021)
Dr. B.S.C. Leadbeater	(Retired 7 September 2021)
Mr. P. H. White	(Vice Chair)
Mr. J. R. Taylor	
Mr. A. Sharma	(Resigned 8 March 2022)
Mr. H. Kang	(Resigned 25 October 2021)
Mr. D. Share	
Mr. J. Brown	
Mrs. C. Clutton-Brock	
Miss. A. Varma	(Treasurer) (Appointed 28 June 2021, Resigned 6 June 2022)
Mrs. F. Taylor	(Appointed 28 June 2021)
Mr. R. Macpherson	(Appointed 28 June 2021)
Ms. D. Wardle	(Secretary) (Appointed 26 July 2021)
Ms. F. Lawal-Fatukasi	(Appointed 26 July 2021)
Miss. R. McAllister	(Appointed 26 July 2021, Resigned 4 July 2022)
Ms. P. Smith	(Appointed 27 th September 2021)
Miss. S. Leung	(Appointed 27 th September 2021)

In accordance with the Articles of Association, S. Beardsmore, D. Share and J. Brown retire and being eligible, offer themselves for re-election.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

Other Committees and their Chairs at 31 March 2022

Development Committee:	Mr P. H. White
Education Committee:	Miss H. Leung
Finance Committee:	Miss A. Varma (Resigned 6 June 2022)
Horticultural Committee:	Mr D. Share
Operations Committee:	Mr J.R. Taylor

Birmingham Botanical Gardens (Enterprises) Ltd Chair: Ms. S. Beardsmore

The Friends of Birmingham Botanical Gardens Chair: Mrs C. Clutton-Brock

Auditor

Mazars LLP
First Floor
Two Chamberlain Square
Birmingham B3 3AX

Bankers

National Westminster Bank
36, Harborne Road, Edgbaston B15 3BS

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2022

Structure Governance and Management

Governing Document

Birmingham Botanical and Horticultural Society Limited (also referred to as the Birmingham Botanical Gardens) is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a Charity registered with the Charity Commission.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Trustees and organisation

Trustees are appointed on recommendation to the Board based on the contribution they can make to the Charity with the skills they possess. Trustees receive an induction programme on appointment with periodic updates on Trustee responsibilities. The Board of Trustees, which can have up to 18 members, administers the Charity. The Board meets up to 10 times a year and there are sub committees covering development, education, finance, horticulture and operations which meet regularly.

Related parties

The Charity has a wholly owned subsidiary, Birmingham Botanical Gardens (Enterprises) Limited which was established to operate the retail and other commercial activities of the Society and distributes its profits to the Charity.

Public benefit

The Trustees have considered the Charity Commission's requirement in respect of Public Benefit. In their view the Charity meets, in full, the criteria to satisfy the test.

Risk management

The Trustees have a risk management strategy which comprises:

- The annual review of risks the Charity might face.
- The establishment of systems and procedures to mitigate such risks.
- The implementation of procedures designed to minimize any potential impact on the Charity should those risks materialise.

The Risk Management Policy is contained within the Charity's Corporate Governance Document.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

Trustees have identified the following main risks to the Charity:

Maintenance of property: The Gardens employ professional advisors to carry out annual inspections.

Fraud: The Gardens have in place effective controls and procedures with regards to payments of invoices and handling of cash. A Fraud Policy is also contained within our employee handbook.

Cash Flow: The Gardens operate tight budgetary controls internally. Management accounts and cash flow projections are reviewed regularly during the Trustees board meetings. A reserves policy of 3 months normal operating costs is also in place.

Reduced Income Due to Covid-19: The Gardens are frequently monitoring cash flows and projections and adjusting budgets accordingly. The furlough scheme was utilised during its operation. Applications for grants have been successful and are ongoing.

Covid-19 Staffing Impacts: The Gardens have suitable Covid-19 policies in place in relation to Covid-19 testing and remote working.

Cyber Attack: The Gardens employ professional IT support to ensure the security of our IT systems and the information stored within these systems is kept in accordance with the requirements of GDPR.

Extreme Weather: The Gardens have policies and risk assessments in place to safeguard visitors and staff during extreme weather events.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

Trustees Meetings

The Trustees' record of attendance at meetings of the General Committee is stated below:

	Attendances	Eligible to Attend
Ms. S. R. Beardsmore	1	1
Mr. M. A. Liberson	7	8
Mr. V. A. Aspland	3	3
Dr. B.S.C. Leadbeater	3	3
Mr P. H. White	7	8
Mr. J. R. Taylor	4	8
Mr. A. Sharma	2	7
Mr. H. Kang	1	5
Mr. D. Share	6	8
Mr. J Brown	7	8
Mrs. C. Clutton-Brock	8	8
Miss. A. Varma	4	5
Mrs. F. Taylor	4	5
Mr. R. Macpherson	4	5
Ms. D. Wardle	5	5
Ms. F. Lawal-Fatukasi	3	5
Miss. R. McAllister	4	5
Ms. P. Smith	4	5
Miss. S. Leung	4	5

Remuneration

Trustees of the Charity work on a voluntary basis and do not receive remuneration.

Pay and remuneration of the Charity's key management personnel is reviewed and set annually in line with market norms where the Charity's resources permit. From April 2022 the Charity has committed to paying at least the Real Living Wage to all employees.

Insurance

The Charity holds all insurances required by law, including Trustees Liability Insurance.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

Aims and objectives

The aims of the Charity are:

- To further public education in botany, horticulture and zoology and provide facilities for research.
- To maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The Charity's objectives continue to be to maintain the Gardens at Westbourne Road, Edgbaston to an outstanding quality and to continue to develop them by introducing new and innovative features for education and recreation. The Charity's educational programmes include education for schools, higher education provision with Birmingham Metropolitan College from our purpose built Study Centre, horticultural apprenticeships and leisure learning courses. The Charity's horticultural activities concentrate on maintaining and developing the Gardens and Glasshouses and encompass both conservation and interpretation for the pleasure of the public and for educational purposes.

In setting our objectives and planning our activities, the Charity has given careful consideration the Charity Commissioners' general guidance on public benefit. The Charity has a policy that access to our facilities and education should be available to those who cannot afford to be members or pay the full admission price. Residents of Birmingham who have a passport to leisure pay a concessionary rate. This rate is available to those who have severe mental or physical disabilities. Children are also given a reduced admission price.

The Charity, its commercial subsidiary and sub-contractors operate commercial activities such as banqueting and conferencing from purpose-built suites within the Gardens.

These activities make a significant financial contribution to the Society annually.

Volunteers are vital to the successful operation of the Charity. The Charity receives a substantial input of volunteer assistance in all aspects of running the Gardens for which we are extremely grateful.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

STRATEGIC REPORT

OVERVIEW OF THE YEAR

Recovering from Covid-19:

This year has been one of enormous change. Whilst the previous year was mostly concerned with the Covid-19 pandemic lockdown and restrictions, this year was focussed on recovery and the future. Trustees and staff have worked to equip the Gardens with the necessary tools and expert advice to ensure success in the short term and plan ambitiously but prudently as we approach our bi-centenary in 2029.

In the depths of the pandemic, we speculated that it might take several years to return to pre-pandemic visitor numbers. How wrong we were! Unlike much of the cultural sector, our visitor numbers rose steeply following the easing of restrictions due to us being largely an open air attraction. Admissions at 189,000 were the highest for many years and membership of 5,686, was 1,219 more than the previous year, with membership visits almost double the previous year. We had a record number of visitors in October 2021, assisted by the dinosaurs event that month.

All this activity put additional pressures on staff and volunteers, and we would like to thank everyone very much for all their hard work at a challenging time.

Aramark, our catering partners' business also started to recover, with a number of weddings and other events taking place, although the slower recovery of the corporate sector meant that the amount of activity was still less than their pre-pandemic levels.

Finances had been put under severe pressure during the previous year and we had cautiously budgeted for an overall loss of £328,000 for the year. However our success in attracting major grants from the DCMS Cultural Recovery Fund (CRF), plus the rapid upturn in business, meant that we only made a loss of £39,000, which in the circumstances we saw as a major achievement. All the income categories performed better than expected except for donations and events. Recognition of the successful way in which we had managed during the pandemic and used the time to plan resiliently, was reflected in a visit by Nigel Huddleston, MP, Parliamentary Under Secretary of State (Minister for Sport, Tourism, Heritage and Civil Society) who commended the Gardens as exemplar in using DCMS CRF wisely. Preet Gill MP, Cllr Dierdre Alden and Cllr Matt Bennett also visited the Gardens during the year so that we could brief each on our development proposals. Their strong support was much appreciated.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

Visitor experience

A key feature of the post-lockdown period was the extraordinary efforts of our Gardening Team in recovering lost time and bringing the Gardens back to their normal, high standards, a fact commented upon by many visitors. We would like to record our great appreciation for this remarkable achievement.

The Bandstand project was finally completed early in 2021 ready for the summer season. It is now not only beautifully restored, thanks in large measure to a generous grant from the Sowerby Foundation, but also fully compliant with current safety standards. The old air-raid shelter beneath it has also been improved and is a useful additional facility.

The other major project to complete during the year was the Alpine Garden. Developed before and during the closure period, this area of the Gardens has been commended by alpine horticultural experts as possibly the most comprehensive example of its kind in the UK.

Development

An extraordinary amount of preparatory work has been undertaken during the year, to enable the Trust to submit a major application for grant funding to the National Lottery Heritage Fund (NLHF).

We would like to record our thanks especially to DCMS CRF and to the Sowerby Foundation who between them enabled us to appoint a project manager and commission an Interpretation Strategy, a Vision Plan and a business planner. Working with conservation and project architects, a strong bid to the NLHF was substantially complete by the end of the reporting year. It was submitted in early May 2022. The outcome will be known in September 2022.

We have called this major project 'Growing our Green Heritage'. We are very excited by the prospect of the transformational change it promises to deliver. Details will be shared with members and made public in due course.

Environmental Sustainability

We are constantly looking for ways in which we can improve our environmental performance and during the year we started using peat free compost throughout the Gardens. However, the cost of compost has risen significantly so we have started planning the replacement of our compost facility, which is over 60 years old, with a more efficient one that will handle all our green and brown waste. It will also save the Gardens at least £13,000 a year.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2022

Our Head Gardener, Wayne Williams featured in a training video produced by Birmingham Connected on the subject of air quality, which is now being shown around the city. See: <https://www.youtube.com/watch?v=YR0gwWU3yQ4>

Governance

Following our governance review in 2020, the board has been steadily implementing its many recommendations, which included a maximum Trustee term of 9 years. Therefore during the year a number of long standing Trustees left the board.

Vic Aspland had been Chair of the Horticultural Committee for many years and in his time had shared his exceptional knowledge with ground staff. Barry Leadbeater had been Chair of the Education Committee for several years and had overseen the development of the schools' programme into the flourishing service it is today. Both left the board in October 2021.

Martyn Liberson had been a Trustee since May 2010, first as Company Secretary and then as our Chair since 2015. Martyn steered the Gardens through some challenging times and finally through the Covid-19 period. The organisation went through transformational change during his term of office and would not be in such a positive position today without his guidance.

Harjinder Kang was appointed a Trustee in February 2016. Harj made many significant contributions to assist the Trustees decision making and his advice was greatly valued. He resigned in October 2021 due to work commitments. Amit Sharma resigned in March 2022, also due to time pressures.

A huge thank-you to all these retiring Trustees for their contribution to the Gardens.

Meanwhile, following a rigorous advertising and selection process, we welcomed 8 new Trustees during the year. In June 2021 Rob McPherson, Aikta Varma and Fiona Taylor joined the board followed in July 2021 by Diana Wardle, Lanre Lawal-Fatukasi and Robyn McAllister. In September 2021, they were joined by Pamela Smith and Heidi Leung. These new Trustees bring with them a wealth of skills and relevant experience to guide the organisation through the major redevelopment period now being planned.

New Chair

In February 2022, we were excited to be able to announce the most recent Trustee, Sue Beardsmore, as the new Chair to take over from Martyn Liberson. Sue will be known to many from her broadcasting and media career in the West Midlands. She recently retired as Chair of the National Lottery Heritage Fund's Midlands and East Committee. Trustees feel

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

that she will bring the right skills and experience required to lead the organisation over the coming years.

Staffing

There have also been some significant departures and appointments amongst the staff during and post the reporting year.

Rebecca Steen joined the senior management team as Head of Operations In October 2021. This is a new post aimed at strengthening our performance in this area. Previously working for BMusic at Symphony Hall, 'Bec' is bringing this experience, her digital skills and energy to the role and starting to improve our customer facing activities. She is a Spektrix expert, and her arrival coincided with its introduction as our new CRM system. This will transform our digital capability.

Gareth Williams was appointed as Events Coordinator in February 2022 to increase our capacity and expertise in this area of our work.

After 13 years as Chief Executive, James Wheeler resigned in January 2021. We would like to record our thanks to him for all he achieved during his tenure and wish him every success in the future.

New Chief Executive

A recruitment exercise was immediately launched to find his successor, which attracted considerable interest. Following a rigorous selection process, Sara Blair-Manning was appointed and will take up her post in June 2022. Sara brings a wealth of experience of running visitor destinations like the Gardens, gained from working at the National Trust, Nottingham Castle and elsewhere, during which she has worked on some major capital schemes. We are very excited that Sara is going to be leading the Executive Team and wish her every success.

HORTICULTURE

The year 2021 to 2022 was one of recovery and starting to look forward. The Horticultural Team has been working hard to catch up on projects and maintenance from last year as we all readjust to a post-Covid-19 era.

The storms in early 2022 did cause the Gardens to close for 2 days, but the tree stock held up well. The Tree Team had a close look at 2 trees but gave them an all clear. The Gardens were left intact, a little windswept, but with only 2 panes of glass lost in the support houses through the few days of high winds.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2022

The Gardens have benefited from a show garden relocated from BBC Gardeners' World Live in June. This was reconstructed and opened in late 2021. This is the second new addition with the completed urban garden. We hope these additions will provide inspiration to visitors and show everyone what can be done in a small urban garden.

The team is ably supported by over 50 regular volunteers. They work with the team in a number of areas across the Gardens and carry out duties from weeding beds to looking after the National Collection of Cyclamen species. We recognise the condition of the Cyclamen collection is down to the hard work and knowledge of volunteers such as Roy Skidmore and Denise Bridges.

The team would also want to recognise Jo Yapp and Ruth Davis who have been a consistent support over the last two years, they have worked alongside the team undertaking a wide range of horticultural activities no matter what the weather; and the dedication of Myra Watson who has been volunteering with the Horticultural Team for the last 32 years. The horticulture in the Gardens is high maintenance and it is through the work of the team and their volunteers that the high standards are upheld.

One area in need for development was in the horticultural support area. Over the last couple of years the compost area had fallen out of maintenance. Following a review of the material it was decided to remove the current material and start again. This work was undertaken and composting material is currently being placed in our Nature Reserve until funding allows for our new compost bays to be constructed. The Gardens will see the benefits of this work over the next couple of years as we produce our own green waste to be used across the Gardens. This helps enormously with locking in ground moisture and suppressing weeds.

The Horticultural Committee has met several times and has started to develop a Living Collection Strategy. The aim of the Strategy is to look at the plants we have on display and to enhance the collection over the next 10 years. The Strategy will cover where the Gardens sit in a global context, horticultural principals and direction of the future plant collections.

The Bonsai collection is an important partnership the Gardens want to keep and develop. Several meetings have taken places with the Friends of the National Bonsai Collection to see what specimens could be on show and where in the Gardens.

The Commonwealth Games is coming to Birmingham in July 2022 and through 2021 the Horticultural Team has been looking at ways the Gardens can celebrate this event. Two Commonwealth Trails (National Flower and National Crops Trails) will be created throughout the Garden during the Summer of 2022 and planning, sowing and interpretation has been put in place to ensure the Commonwealth Countries are florally represented at the Gardens.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

EDUCATION

Schools' Programme

184 groups (consisting of 8,670 pupils and adults) took part in an education visit to the Gardens in the 2021-22 reporting period. As expected, this is a rise from the previous reporting year (52 visitors across 2 groups) but is still lower than the 2019-20 (pre-pandemic) figures of 16,978 visitors across 342 groups.

42% of visits came from Birmingham schools. 58% of visits came from areas further afield including Nottinghamshire, Derbyshire, Leicestershire, Northamptonshire, Staffordshire and Shropshire.

This led to a total Education income for the year (excluding BMet Study Centre rental) of £59,000 (£300 in 2020-21 and £102,000 in 2019-20).

There are currently 202 educational visits booked for the remainder of the academic year (April – July 2022), with a projected income of circa £70,000. This projected income, along with many fully booked teaching days, is evidence of the recovery of the education visits since the Gardens re-opened.

We offered all educational groups the two teaching sessions for a £10 special offer (one session is £7.40) for the entire reporting period, as a way of enhancing groups' experience and generating additional income. This proved very popular and many schools opted for this option. In total, this generated the Education Department, an additional income of £5,000 from educational groups who were visiting the Gardens anyway.

General customer satisfaction continued to be extremely positive. During the reporting period, 97% of schools stated that they thought an educational visit to the Gardens represented good value for money and that they would recommend us to others. Recent positive comments from teachers' evaluations include;

'The teaching session was excellent and the children really enjoyed themselves. They could apply their knowledge of the rainforest in different ways and see examples of things we discussed. The (Gardens') staff were engaging and the children responded well to them. The session covered the right amount of content and the animals were fantastic. The children said it was the best trip they've been on and I have already recommended you to another school.'

'...The (teaching) sessions were fantastic and the children remained engaged at all times. The (Gardens') staff were very knowledgeable and were able to share their knowledge in a way the children could easily understand. They were clearly very passionate about their work and, as a result, the children loved it and were able to transfer their learning into their work

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

when we returned to school. I would definitely recommend it, it is a hidden gem, and I have taken out a personal membership of the Gardens as I enjoyed it so much!

Education Staff and Volunteers

The Education Administrator was made redundant in July, due to the lack of work available because of the pandemic. All other Education staff remained on the Government's furlough scheme in some capacity until its conclusion in October, but then returned to work in the same capacity.

The Education Team retained two of its volunteers throughout the pandemic and two others have joined us since. They make a very valuable contribution to our educational activities, and their time and effort is greatly appreciated.

We also welcomed Heidi Leung as the new Education Trustee following the retirement of Barry Leadbeater. We thank Barry for his dedication and commitment to the Gardens throughout his tenure and look forward to working with Heidi.

Animals

The Education animal collection has remained largely unchanged over the last year. Unfortunately, Panther Chameleon, Mojo, passed away, but has been `replaced` with a Yemen Chameleon. A Peter's Banded Skink has also been added to the collection and has settled in well. All animal care plans and risk assessments are reviewed and updated regularly.

Leisure Learning

A range of adult leisure learning courses were delivered by one of the Education officers out of the Study Centre in early 2022. Topics included organic and wildlife gardening. Due to the pandemic, interest in these was mixed, though participants' feedback was very positive. We aim to try these courses again in the autumn, along with our successful photography course.

Additional Weekend/School Holiday Income

The Treetops Classroom and new marquees are rented to private users when vacant, to garner extra income.

Furthermore, we still offer weekend and school holiday teaching sessions to school holiday clubs and organised groups (e.g. scouts), which produce extra income at times when we otherwise would not be generating any.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

Birmingham Metropolitan College (BMet)

The Gardens still has an agreement with BMet, where they use the Study Centre to offer a range of full-time, part-time and short course programmes and apprenticeships at the Gardens including horticulture, conservation and floristry.

FINANCE

The Gardens finished the financial year with net outgoing resources of £39,000.

Whilst it is disappointing that for the first time in five years, we have ended with a deficit, the results reflect the ongoing effects of Covid-19, increasing costs and the reduced income from unrestricted grants and donations compared to last year.

Total income increased by 8% and total costs increased by 21%. Admission numbers were 196% up on last year to 189,000 visitors. 35,000 of these visitors attended our Jurassic Encounters event during October and November.

There was a 27% increase in membership numbers compared to last year with 5,686 members at year end.

Donations received totalled £113,000 (£904,000 prior year), with £103,000 of these being for restricted purposes. Capital expenditure amounted to £9,000 and included spend on the Alan King Alpine Garden and IT hardware.

During the year we were able to invest in a CRM system thanks to a restricted grant from the Culture Recovery Fund in the prior year. The total spend of restricted donations amounted to £111,000. Group bank balances increased by £250,000 during the year to £1,048,000. Of these funds, £90,000 are held as restricted donations yet to be spent.

KPI's		
	2022	2021
Enterprises Gross Profit £	£548,009	-£27,153
Enterprises Gross Profit %	78%	-69%
Enterprises Net Profit/Loss £	£45,996	-£180,194
Enterprises Net Profit %	7%	-458%
Group Current Ratio	4:1	3:1

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

MAJOR DEVELOPMENT AND FUNDRAISING

National Lottery Heritage Fund (NLHF)

The priority for 2021-22 was preparation of an application to the National Lottery Heritage Fund, Major Grants Programme, as a first step towards delivering BBG's major plans to secure the future of the Gardens. Growing our Green Heritage - Restoring Birmingham Botanical Gardens for Life is a substantial 3-5 year capital redevelopment project to preserve the nationally significant glasshouse estate and invest in the organisation to increase public engagement, financial resilience, champion plants and biodiversity and reconnect people with the value of nature and the environment.

Our Stage One funding application is for a 24 month Development Phase having identified costs for the preparatory works necessary to deliver a major project. An Expression of Interest was made successfully to the NLHF in November to take forward a £13.8m project and BBG was invited to submit a completed application in Spring 2022.

DCMS Cultural Recovery Fund -Business Planning and Spektrix

Emerging from the pandemic, BBG benefitted greatly from the DCMS Cultural Recovery Fund (£188,100). During 2021, funding has meant the essential strategic business planning and capital development work could be completed. The funding supported the appointment of L&R Consulting, in association with Andrew Meredith Associates and Kendrick Hobbs to undertake a robust financial appraisal and develop a new business plan. The detailed market appraisal and benchmarking, economic impact study and, specialist advice on hospitality and catering has informed the development project and future plans for the Gardens.

The DCMS Cultural Recovery Fund grant also enabled the procurement and installation of BBG's new business operating system, Spektrix. The system provides BBG, for the first time, with a ticketing, booking and integrated CRM system and greater efficiency in management across operations, fundraising, marketing, and finance. Still in the early phase, benefits are already apparent in releasing finance and staff resources; in due course it will enable BBG to move from manual to digital processing and support fundraising.

The grant also enabled BBG to purchase new forecasting software, ProForecast to integrate with financial software and the upgrade of Sage software to Sage 200 Standard, to increase budgeting capabilities and a more robust purchasing system and streamline controls within this area. Expert professional project management has been provided by Greenwood Projects throughout.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

Birmingham Botanical Gardens' Ann Sowerby Interpretation Strategy & Vision Plan

We are especially grateful to the Sowerby Foundation for a generous and enlightened donation to support the production of a full and comprehensive Interpretation Strategy framework and architectural Vision Plan as part of our planned future development. Julia Holberry Associates were commissioned to work with BBG and its stakeholders to produce the Strategy. Specialist conservation architects, Donald Insall Associates, partnered with Glenn Howells Architects to consolidate comprehensive details about the site's historic significance and historic buildings within it, their condition, and opportunities for the future in a Vision Plan, also made possible by support from the Sowerby Foundation.

The Interpretation Framework brought public opinion and audience need to the fore and has shaped our plans, and involved extensive consultation with stakeholders, visitors and users, non-user focus groups and priority audiences.

There is consistency about topics that interest people: the history of the Gardens, information about plants and their uses, practical gardening, gardens for health and environmental issues. This 'Vital for life' concept captures the vision that will be explored throughout the Gardens reflecting the critical importance of plants, heritage, green issues, and conservation. Our core themes, emerging from public consultation, will focus stories and activity across the site on - An Innovative Heritage, Working with Plants, Conserving the Future, and Inspiration and Well-being. One of the four main, supporting interpretation themes is 'Conserving our Future'. Through the promotion of this theme through non-didactic and engaging content, visitors will learn not only about the initiatives of BBG and of other efforts globally, but also how they can contribute to conserving the world's future as individuals through adapting their habits in informed, manageable ways. Aided by the interpretation, the Gardens will be an important inspiration and catalyst for this behavioural change.

The strong overarching concept, main themes and flexible interpretation principles provide not just a framework for excellent and long-lasting interpretation; they will also inform other activities at the Gardens. Public engagement programmes – walks, talks, special events, family activities, school sessions and more – will speak to these themes, and the identity of the Gardens, including implications for marketing and branding, will likewise be informed by this strategy.

Volunteer involvement will be a key element of the Strategy's success particularly in the production of the more detailed information about the plants, including seasonal variations and in the content of changing displays. Both the interpretation and activities for different audiences will reflect seasonal changes, encouraging visitors to visit at least each quarter. In this context, the interpretation at the Gardens shares a wider aim with other key project components: to provide for visitors new, engaging, and meaningful encounters every time they visit.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

With thanks to all our funders, members, and supporters

As an independent charity, Birmingham Botanical & Horticultural Society receives no regular public funding but relies on income it can generate, grants it can secure, memberships, donations from trusts, and philanthropic gifts from individuals who support the aims, objectives, and activities of this historic charity. We are working to ensure the Gardens is preserved and accessible for everyone now, and for future generations.

Each and every donation is of value and our funders, supporters and volunteers enable BBG to deliver its public benefit and steward one of the most significant historic botanical gardens in the UK. The Charity is voluntarily registered with the Fundraising Regulator and all fundraising is compliant and undertaken according to the Chartered Institute of Fundraising's Code of Fundraising Practice. The Development Director is a Member of the Chartered Institute of Fundraising. All fundraising during 2021-22 was carried out by the Charity's in-house Development Director and BBG team. We also commissioned an external fundraising consultancy, Cause4, to provide capacity and assist with strategy for development and trust applications. All of which were approved and sent from BBG. We wish to acknowledge support from Birmingham City Council for Covid-19 grant support.

The Charity received no complaints about its fundraising work during the year. BBG places the value of 'respect' at the heart of its fundraising which informs day to day practice, stewardship, and communication with donors. This ensures our approach in fundraising treats current and potential donors with respect, is always polite and honest, avoids being aggressive, and is careful not to take advantage of donors in vulnerable circumstances.

Growing Our Green Heritage – BBG's Major Project Purpose

Birmingham Botanical & Horticultural Society is responsible for one of the most significant botanical gardens in the UK. But worn out through overuse, fragile and in poor condition, the core heritage infrastructure is at risk, threatening its survival and access for future generations. The historic glasshouses need extensive repair and are under consideration for the 'at risk register' by Historic England. The whole operation requires investment to enable the Gardens to meet contemporary visitor expectations and to grow its charitable purpose. Our partnership with the National Trust (2019) facilitated a fundamental strategic review (Governance and Operations) and, outline development plans. With subsequent support from the Cultural Recovery Fund, Growing Our Green Heritage is a transformational project to preserve the historic core, strengthen the business to achieve financial resilience, and deliver a step change in charitable impact in meeting the needs of Birmingham's communities today.

Our plan is to restore the core historic glasshouse estate, rationalize configuration and operations, improve engagement to create a first-class visitor destination, community resource, place of horticultural excellence and outstanding green space. The global

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

pandemic and climate change emergency underpin our revised clarity of vision and purpose, and re-alignment of a unique role in reconnecting people with nature and the environment, locally and globally. The Global Strategy for Plant Conservation (GPCS) recognises the vital role of botanic gardens as an interface for public engagement. The Project will radically reorganise the main site to restore and revitalise the historic buildings, overcome the functional problems developed over decades, enhance revenue generation, improve orientation and movement through the site, enhance visual impact and minimise the impact on the historic fabric in so doing. Endorsed by substantive audience consultation, we will deliver a step change in learning and engagement.

VOLUNTEERS

As the pandemic restrictions eased we were delighted to welcome our volunteers back to the Gardens. We are fortunate to have them give expertise and time to Education, Plant Collection Reporting, Reception, Shop and Plant Sales and the Library. Volunteers are involved in all operations from the Board of Trustees to event car parking. Their support has also continued to be crucial in maintaining our National Collections of Bonsai and Cyclamen and we are extremely grateful for their hard work. In 2021 volunteers gave a total of 735 hours work despite all the restrictions.

FRIENDS

Following the easing of Covid-19 restrictions, the Friends of Birmingham Botanical Gardens were able to host their first event for almost two years. The Christmas Wreath activity took place in the Terrace suite under the expert tuition of Worcestershire florist Jane Edmonds. The event was a great success, and one participant decided to join the Friends organisation.

If anyone would be interested in joining Friends who meet and raise money for the Gardens through organised events, please contact Caroline Clutton-Brock:
cclutton-brock@birminghambotanicalgardens.org.uk

Reserves Policy

Adequate reserves are required for unexpected costs and for future investment. The Charity has a policy of ensuring that cash or borrowing facilities are available to cover three months of normal expenditure. Freely available liquid funds of £958,348 will last for 7 months post year end. Normal operating expenditure excludes depreciation and restricted funds expenditure.

At the year end the group held reserves to the value of £1,560,937 (2021: £1,599,977), of which £1,323,632 (2021: £1,347,640) were unrestricted.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2022

It should be noted that although reserves currently appear significant, there are two possible scenarios that may come into play during 2022/23 which may significantly and detrimentally affect financial reserves.

1. The resurgence of new strains of Covid-19 is a significant and real possibility as we move towards the autumn and winter of 2022. This is a risk to the financial security and longevity of the Gardens. In the case of having to close The Gardens, Trustees are mitigating this risk by adhering to the reserves policy. Trustees would also look to use additional reserves to secure the future of the Gardens should we be forced to close due to Covid-19.
2. As previously referred to in the Annual Report, the Garden's current historic infrastructure is worn out through overuse, is fragile and in poor condition. The core heritage infrastructure is at risk, threatening its survival and access for future generations. The historic glasshouses need extensive repair and are under consideration for the 'at risk register' by Historic England. Trustees and the Director of Development are actively applying for significant grant funding and donations to address the conservation repairs required (circa £14m), in order for The Gardens to achieve the levels of investment required to meet contemporary visitor expectations and to grow its charitable purpose. Significant amounts of the current reserves are anticipated to be used as 'seed funds' and 'match funding'. It is therefore expected that the current levels of reserves will be diminished during the next 12-18 months as part of the fundraising process. Nevertheless, the reserves policy will be adhered to.

LOOKING FORWARD

After several years of gradual change, the next few years promise to be ones when many major decisions will be made that will define the path that the Gardens adopts long into our third century. We are confident that we now have the strong leadership that this will require, capable of addressing the challenges that this will bring. The scale of our ambition is such that we won't be able to achieve it entirely by ourselves. We are a Charity that fundamentally only exists through the commitment of our volunteers. Volunteers are at our heart – there are many roles and opportunities for volunteers to fill and so, if you are interested in getting involved – in any way – please do get in touch through our website:

www.birminghambotanicalgardens.org.uk

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements which give a true and fair view of the state of affairs of the Charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity 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 Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and for taking steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditor

So far as each of the Trustees is aware, there is no relevant audit information as defined in the Companies Act 2006 of which the company's auditor is unaware, and each of the Trustees has taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant audit information as defined and to establish that the Company's auditor is aware of that information.

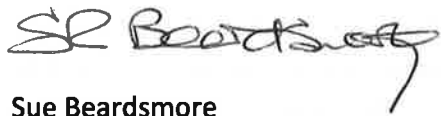
Small Company Provision

The Trustees' report has been prepared in accordance with the provisions applicable to small companies under the Companies Act 2006.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2022
Auditors

A resolution to appoint the auditors, Mazars LLP, will be proposed at the Annual General Meeting.

On behalf of the Trustees.

A handwritten signature in black ink, appearing to read 'SR Beardsmore', with a stylized flourish at the end.

Sue Beardsmore

Chair

Date: 26th Sep. 2022

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited

Opinion

We have audited the financial statements of Birmingham Botanical and Horticultural Society Limited (the 'Parent Charity') and its subsidiary (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the Parent Charity's affairs as at 31 March 2022 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the Parent Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The Parent Charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 12, the Trustees (who are also the directors of the Parent Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the Parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the group and the sector, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, and money laundering, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)



David Hoose (Sep 29, 2022 17:54 GMT+1)

David Hoose (Senior Statutory Auditor) for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham

B3 3AX

Date: Sep 29, 2022

Birmingham Botanical and Horticultural Society Limited

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies		10,893	102,515	113,408	904,219
Other trading activities:					
Banqueting Suites		414,717	-	414,717	-82,928
Income from Garden Centre		288,801	-	288,801	122,257
Other Income		50,032	-	50,032	173,313
Investments	9	104	-	104	206
Charitable activities:					
Gardens		731,316	-	731,316	415,736
Education		99,759	-	99,759	34,749
Other income		500	-	500	6,000
Total		1,596,124	102,515	1,698,639	1,573,552
Expenditure on:	5				
Raising funds					
Fund raising		51,592	-	51,592	41,219
Banqueting suites		303,822	-	303,822	24,493
Garden Centre		332,622	-	332,622	192,992
Charitable activities					
Gardens		708,497	117,547	826,043	986,385
Education		169,754	-	169,754	155,169
Professional and related fees		53,847	-	53,847	32,333
Total		1,620,133	117,547	1,737,680	1,432,591
Net incoming resources		(24,009)	(15,032)	(39,041)	140,962
Fund balances brought forward		1,347,639	252,337	1,599,977	1,459,015
Fund balances carried forward		1,323,630	237,305	1,560,936	1,599,977

The Group's income and expenditure all related to continuing operations. There were no recognised gains or losses other than the result for the year.

Birmingham Botanical and Horticultural Society Limited

Company no. 248827

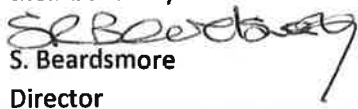
Year Ended March 2022

Balance Sheet at 31 March 2022

		Group		Company	
	Notes	2022 £	2021 £	2022 £	2021 £
Fixed Assets					
Tangible Assets	10	727,407	875,968	727,407	875,968
Investments	11	-	-	2	2
		727,407	875,968	727,409	875,970
Current Assets					
Stock	12	39,037	34,463	-	-
Debtors	13	142,188	355,835	317,926	356,542
Cash at bank and in hand		1,047,948	797,868	900,853	773,931
		1,229,174	1,188,166	1,218,779	1,130,473
Creditors: amounts falling due within one year	14	(345,643)	(389,157)	(261,054)	(236,272)
Net Current Assets		883,530	799,009	957,726	894,201
Creditors: amounts falling due after one year	14	50,000	75,000	-	-
Net Assets		1,560,937	1,599,977	1,685,135	1,770,171
Financed By:					
Restricted Funds	15	237,305	252,336	237,305	252,336
Unrestricted Funds		1,323,632	1,347,640	1,447,830	1,517,835
		1,560,937	1,599,977	1,685,135	1,770,171

The Charity has taken advantage of Section 408 of the Companies Act 2006 and paragraph 397 of the SORP and has not included a separate Statement of Financial Activities in these financial statements. The Statement of Financial Activities on page 29 include £995,112 (2021: £1,534,174) of income and £1,080,149 (2021: £1,213,018) of expenditure relating to the Charity.

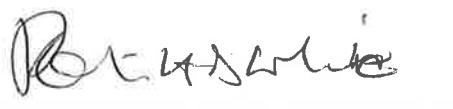
These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by


S. Beardsmore
Director

Date: 26 Sep. 2022

P. White
Director

Date:


26th Sept. 2022

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

Consolidated Cash flow Statement

A. Cash Inflow from Operating Activities

	Group 2022 £	Group 2021 £
Net Incoming Resources for the Year	(39,041)	140,962
Depreciation	157,957	162,793
Investment Income	(104)	(206)
Decrease/(Increase) in Stock	(4,574)	756
Decrease/(Increase) in Debtors	213,647	(131,052)
(Decrease)/Increase in Creditors	(43,514)	157,847
Cash Inflow from Operating Activities	284,370	331,100

Birmingham Botanical and Horticultural Society Limited
Notes to the Financial Statements

For the year ended 31 March 2022

1. Charitable Company Information

Birmingham Botanical and Horticultural Society Limited (incorporated in England and Wales), registered number 248827, a company limited by guarantee, aims to further public education in botany, horticulture and zoology and provide facilities for research and to maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The accounts are presented in Sterling, with whole number rounding.

2. Accounting policies

Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 and the Statement of recommended Practice (Accounting and Reporting by Charities' (SORP 2019).

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charitable Company's accounting policies (see note 3).

Basis of preparation

Birmingham Botanical and Horticultural Society Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Group Financial Statements

These financial statements consolidate the results of the Charity and its wholly owned trading subsidiary, Birmingham Botanical Gardens (Enterprises) Limited, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by the Companies Act 2006. The net incoming resources of the parent entity for the year are £85,037 (2021: £321,156).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

Going concern

The Trustees and Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity. The accounts are prepared on a going concern basis on the foundation that all available information regarding the foreseeable future of three years from the date of approval of these financial statements show the company to be solvent.

The Company has sufficient resources to meet its debts as they fall due and to adjust its expenditure to bring it into line with income. The Trustees have scrutinised budgets and cash flow forecasts to assess the ongoing impact of COVID-19.

Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities when receivable.

Donations

Donations and legacies are accounted for as income on a cash receivable basis. Where donations are paid under gift aid, tax recoverable is included at the time the income is recognised.

Fixed Assets and Depreciation

Net tangible fixed assets are capitalised and are stated in the balance sheet at cost less depreciation, which is provided in equal instalments over the estimated useful lives of the assets. Short leasehold improvements are depreciated over 5 to 32 years. 32 years is to the lease expiry. For machinery and fixtures and fittings, the charge is 4 to 10 years as appropriate. All assets are for charitable use.

Investment

Investment in subsidiary is valued at cost less impairment.

Basis of apportionment of overheads

Direct expenditure for education and generating voluntary income is allocated fully to these categories. All other expenditure and overheads are allocated as follows:

	2022	2021
Charitable activities - Education	12%	12%
Charitable activities – Gardens	88%	88%

Space related costs for the Banqueting Suites and the Garden Centre are apportioned throughout the year via management charges. Management charges for the Banqueting Suites were waived for the prior year due to non trading during the pandemic. Management charges for the Garden Centre were waived during the prior year period of April to June due to the same.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete sale.

Operating Leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Restricted funds

These are funds that can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Depreciation is charged against the relevant fund in respect of fixed assets acquired with restricted funds.

Pension Scheme

The Charity contributes to a defined contribution scheme.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are estimates and are assessed by the Trustees taking into account asset life cycles and maintenance programmes. Residual value assessments take into account future market conditions, the remaining life of the asset and any projected disposal values.

4. Distribution from Trading Subsidiary

Birmingham Botanical Gardens (Enterprises) Limited operates the Garden Centre, selling plants and giftware and since 1 July 2013 operates the conferencing and catering facilities. Profits, previously transferred under Gift Aid, are now transferred as a distribution to Birmingham Botanical and Horticultural Society Limited.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

A summary of the Subsidiary's trading results for the year is as follows

	2022	2021
	£	£
Turnover	703,518	39,330
Cost of Sales	(155,509)	(66,483)
Gross (Loss)/Profit	548,009	(27,153)
Direct Costs	(128,890)	(89,745)
Administrative Charges	(373,131)	(63,345)
Bank Interest Received	8	49
Profit/(Loss)	45,996	(180,194)
Distribution	-	-
Reserves		
Profit/(Loss) Sustained	(124,198)	(180,194)

5. Analysis of Expenditure

	Staff Costs		Support Costs		Depreciation		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
	£		£		£		£	£
Raising Funds								
Fund Raising	50,045	39,666	1,547	1,553	-	-	51,592	41,219
Banqueting Suites	72,854	562	164,531	23,931	66,437	-	303,822	24,493
Garden Centre	123,800	87,067	200,671	93,631	8,151	12,295	332,622	192,992
Charitable Activities:								
Gardens	340,298	372,148	412,380	450,314	73,365	132,438	826,043	954,900
Education	107,146	92,817	52,603	44,293	10,004	18,060	169,754	155,169
Professional and related fees	-	-	53,847	63,818	-	-	53,847	63,818
	694,144	592,259	885,579	677,538	157,957	162,793	1,737,680	1,432,591

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

6. Staff costs

	2022	2021
	£	£
Wages and Salaries	631,491	535,970
Social Security Costs	44,605	39,382
Pensions	18,048	16,907
	694,144	592,259

The number of employees was:

	Number	Number
Gardens	8	7
Maintenance	6	6
Educational	4	5
Administration & Reception	9	8
Shop	6	6
	33	32

The average number of full-time equivalent employees was: 25 (2021 – 25)
Included in the calculations are 2 employees on zero hours contracts.

During the year, pension costs all related to defined contribution plans and all paid from unrestricted funds. At the year end £2,366 (2021: £2,690) was still outstanding.

No Trustee received remuneration.

No Trustees were reimbursed expenses during the year.

One employee received remuneration in excess of £60,000 (2021 nil) comprising of:

£48,821 - Salary

£13,520 - Statutory PILON

£50,000 – Non Statutory Termination Payment

During the year, key management personnel (full-time equivalent employees 8.5 (2021: 8.5)) received emoluments of £354,633 (2021: £273,309).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

7. Support costs

	2022	2021
	£	£
Personnel costs	32,797	16,733
Administration costs	71,257	23,788
Garden running costs	42,798	26,858
Purchases	157,335	66,532
Events and fund raising costs	18,991	3,404
Rent and rates	2,895	600
Insurance	59,470	55,888
Utilities	141,801	110,074
Bank & credit charges	22,775	12,114
Education costs	10,707	12,556
Repairs and maintenance	154,039	77,472
Publicity and marketing	47,287	46,349
Audit & professional fees	53,847	63,818
Urban Project	595	15,597
Sundries	13,772	34,885
Bandstand Refurb	-	101,756
Project Management	1,200	9,115
Alpine Project	5,100	-
Research & Development	33,144	-
Interpretation	14,970	-
Commonwealth	801	-
	885,581	677,538

8. Net Outgoing Resources

Net Outgoing Resources is stated after charging:	2022	2021
	£	£
Operating Lease Rentals		
-Plant and Machinery	4,237	1,273
Auditors Remuneration		
-for audit services	13,375	10,528
-for non audit services	2,738	2,088
Depreciation of Tangible Fixed Assets	157,957	162,793

9. Interest Receivable

2022	2021
£	£

	Bank Interest Receivable	<u>104</u>	<u>206</u>
--	--------------------------	------------	------------

10. Fixed Assets

Group and company

	Short Leasehold £	Machinery & Others £	Fixtures & Fittings £	Total £
(a) Tangible Assets				
COST				
At 1 April 2021	3,896,027	1,239,786	977,890	6,113,703
Additions	-	4,389	5,007	9,396
Disposals	-	-	-	-
At 31 March 2022	3,896,027	1,244,175	982,897	6,123,099
Depreciation				
At 1 April 2021	3,511,273	921,567	804,894	5,237,735
Charge for the year	19,087	60,155	78,715	157,957
At 31 March 2022	3,530,360	981,722	883,609	5,395,692
Net Book Value				
At 31 March 2022	365,667	262,453	99,288	727,408
At 31 March 2021	384,754	318,219	172,996	875,969

11. Investments

The Company owns 100% of the £2 ordinary share capital of Birmingham Botanical Gardens (Enterprises) Limited, incorporated in England and Wales (company number 01846714). The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The net liabilities of the subsidiary are £124,196 (2021: £170,192). The subsidiary's income for the year was £703,518 (2021: £39,379) and expenditure was £657,530 (2021: £219,573).

12. Stock

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Stock	39,037	34,463	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

13. Debtors

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors and commissions due	40,894	7,822	27,813	5,586
Intercompany balance	-	-	198,746	3,965
Prepayments	69,782	57,072	69,056	56,049
Accrued Income	31,512	290,941	22,313	290,941
	142,188	355,835	317,927	356,541

14. Creditors

a. Falling due within one year

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Trade Creditors	148,298	148,210	117,932	114,841
Deferred Income	110,638	173,639	85,638	73,514
Other Taxes and Social Security	34,695	31,381	12,337	13,425
Accruals	52,011	35,926	45,146	34,491
Intercompany	-	-	-	-
	345,643	389,156	261,054	236,271

b. Falling due after one year

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Caterers	50,000	75,000	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

15. Reconciliation of Movements in Restricted Reserves

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Fixed Assets	153,859	-	(6,154)	147,705
Sponsorship	5,450	15,500	(15,450)	5,500
Memorial Project	695	-	(695)	-
Friends	1,906	210	(1,915)	201
Adventure Playground	12,009	-	-	12,009
Education	12,154	200	-	12,354
Alpine Project	2,000	6,600	(5,100)	3,500
Newsletters	375	-	(375)	-
Apprentice	1,750	4,300	(6,050)	-
Plants	65	-	(65)	-
Tropical House Refurb	4,000	-	-	4,000
Training	-	15,000	-	15,000
Eco-Lighting	8,258	-	(8,258)	-
Culture Recovery Fund Grant	49,318	-	(49,318)	-
Library	-	200	(200)	-
Wildlife Garden	500	-	-	500
Interpretation & Masterplanning	-	54,000	(23,161)	30,839
Composting	-	3,500	-	3,500
Commonwealth	-	3,000	(801)	2,199
	252,339	102,510	(117,542)	237,307

16. Analysis of Total Reserves

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Represented by:			
Tangible Fixed Assets	579,702	147,705	727,407
Current Assets	1,139,573	89,600	1,229,174
Current Liabilities	(345,643)	-	(345,643)
Creditors due over 1 year	(50,000)	-	(50,000)
	1,323,632	237,305	1,560,937

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

17. Share of the Company

The company is limited by guarantee, not having a share capital divided into shares.

18. Taxation Status

As a registered Charity, the Company is not liable to corporation tax on its normal activities and is entitled to recover the tax paid by members whose subscriptions are gift aided.

19. Capital Commitments

	2022	2021
	£	£
Capital Expenditure contracted for but not provided for in the financial statements	-	-
Capital Expenditure authorised but not contracted for	-	-

20. Lease Commitments

Total lease commitments at the year-end are as follows:

	Expires Within 1 Year	2-5 Years	Expires more than than 5 Years	Total
Land and Buildings	600	2,558	14,650	17,808
Other	4,237	5,249	-	9,486

21. Related Party Transactions

No Trustee declared any interest in companies which entered into transactions with the Charity.

A Trustee's spouse is employed by the Gardens who is paid at commercial rates. The Trustee does not take part in salary discussions.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2022

22. Financial Instruments

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Financial assets				
Financial assets that are debt instruments classified at amortised cost	72,406	298,763	248,872	300,492
Assets that are Financial Assets Measured at fair Value	1,047,948	797,868	900,853	773,931
Financial liabilities				
Financial liabilities measured at amortised cost	285,005	290,517	175,415	162,757

Financial assets measured at amortised cost comprise trade debtors and amounts owed to group undertakings.

Financial liabilities measured at amortised cost comprise trade creditors and monies owed to HMRC.

23. Statement of Financial Activities – Parent Company

	Unrestricted Fund £	Restricted Fund £	Total Funds 2022	Total Funds 2021
Total Incoming Resources	892,597	102,515	995,112	1,534,174
Total Resources Expended	(962,602)	(117,547)	(1,080,149)	(1,213,018)
Distribution from Enterprises	-	-	-	-
Net Incoming Resources	(70,005)	(15,032)	(85,037)	321,156
Fund Balances brought forward	1,517,835	252,337	1,770,172	1,449,016
Fund Balances carried forward	1,447,830	237,305	1,685,135	1,770,172

24. Prior Year Consolidated Statement of Activities

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donations and legacies		554,114	350,105	904,219	180,264
Other trading activities:					
Banqueting Suites		-82,928	-	-82,928	380,446
Income from Garden Centre		122,257	-	122,257	210,542
Other Income		173,313	-	173,313	37,568
Investments	9	206	-	206	1,091
Charitable activities:					
Gardens		415,736	-	415,736	638,912
Education		34,749	-	34,749	149,047
Other income		6,000	-	6,000	6,450
Total		1,223,447	350,105	1,573,552	1,604,320
Expenditure on:	5				
Raising funds					
Fund raising		41,219	-	41,219	37,038
Banqueting suites		24,493	-	24,493	136,314
Garden Centre		192,992	-	192,992	270,640
Charitable activities					
Gardens		653,170	333,214	986,384	823,495
Education		155,169	-	155,169	173,050
Professional and related fees		32,333	-	32,333	64,409
Total		1,099,376	333,214	1,432,590	1,504,946
Net incoming resources		124,070	16,891	140,962	99,374
Fund balances brought forward		1,223,569	235,446	1,459,015	1,359,643
Fund balances carried forward		1,347,639	252,337	1,599,977	1,459,017

Accounts

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LTD

ANNUAL REPORT AND ACCOUNTS 2021

Registered Office

Birmingham Botanical Gardens & Glasshouses
Westbourne Road
Edgbaston
Birmingham
B15 3TR

Telephone: +44(0)121 454 1860

Email: admin@birminghambotanicalgardens.org.uk

A diverse botanical world that enhances all our lives

Our mission is to support plant biodiversity and an understanding of its importance to the natural environment through conservation, education, engagement, and enjoyment.

Help us to protect the rich scientific heritage of Birmingham's Botanical Gardens and share in our discovery of the botanical world.

THE BOTANICAL GARDENS' STAFF AT 31 MARCH 2021

Management Team

Chief Executive and Curator	J. Wheeler
Finance Manager	M. Purcell
Development Director	E. Frostick
Education Manager	J. Jarvis
Maintenance Manager	M. Taylor
Marketing Manager	K. Hill
Retail Supervisor	Y. McLaren
Head Gardener	W. Williams
Senior Horticulturist Supervisor (External)	G. Veronese

Finance

K. Kang

Horticulture

L. Belcher
E. Adams
B. Taylor
R. Holland
C. Howell
M. Padbury

Maintenance

D. Husselbee
J. McFarlane
V. Jones
J. Harris
S. Husselbee

Education

V. Weston
A. Braund
R. Carless
D. Winston

Retail and Reception

A. Humphries
A. Begum
E. Savage
S. Meese
M. Turner
J. Cartwright
L. Neate
H. Bird
F. Begum

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

The Trustees are pleased to present their Report together with the financial statements of the Charity for the year ended 31 March 2021.

Reference and administrative details

Charity number: 528981
Company number: 248827
Registered office:
Birmingham Botanical & Horticultural Society Ltd
Westbourne Road
Edgbaston
Birmingham
B15 3TR

General Committee (Trustees of the Society)

Mr M. A. Liberson	(Chairman)
Mr V. A. Aspland	(Retired 7 September 2021)
Dr B.S.C. Leadbeater	(Retired 7 September 2021)
Mr P. H. White	(Vice Chairman)
Mr J. R. Taylor	
Mr A. Sharma	
Mr H. Kang	(Resigned 25 October 2021)
Mr D. Share	
Mrs C. Lucas	(Resigned 27 July 2020)
Mr. J Brown	(Appointed 28 October 2019)
Mrs. C. Clutton-Brock	(Appointed 29 June 2020)
Miss. A. Varma	(Treasurer) (Appointed 28 June 2021)
Mrs F. Taylor	(Appointed 28 June 2021)
Mr. R. Macpherson	(Appointed 28 June 2021)
Ms. D. Wardle	(Secretary) (Appointed 26 July 2021)
Ms. F. Lawal-Fatukasi	(Appointed 26 July 2021)
Miss. R. McAllister	(Appointed 26 July 2021)
Ms. P. Smith	(Appointed 27 th September 2021)
Miss. S. Leung	(Appointed 27 th September 2021)

In accordance with the Articles of Association, J. Brown, C. Clutton-Brock, J. Taylor, A. Sharma, D. Wardle, F. Taylor, A. Varma, R. Macpherson, R. McAllister, F. Lawal-Fatukasi, P. Smith and S. Leung retire and being eligible, offer themselves for re-election.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

Other Committees and their Chairperson at 31 March 2021

Development Committee:	Mr P. H. White
Education Committee:	Miss H. Leung
Finance Committee:	Miss A. Varma
Horticultural Committee:	Mr D. Share
Operations Committee:	Mr J.R. Taylor

Birmingham Botanical Gardens (Enterprises) Ltd Chairman: Mr M.A. Liberson

The Friends of Birmingham Botanical Gardens Chairman: Mrs C. Clutton-Brock

Auditor

Mazars LLP
First Floor
Two Chamberlain Square
Birmingham B3 3AX

Bankers

National Westminster Bank
36, Harborne Road, Edgbaston B15 3BS

Structure Governance and Management

Governing Document

Birmingham Botanical and Horticultural Society Limited (also referred to as the Birmingham Botanical Gardens) is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a Charity registered with the Charity Commission.

The Trustees have had regard to the Charity Commission's guidance on public benefit.

Trustees and organisation

Trustees are appointed on recommendation to the Board based on the contribution they can make to the Charity with the skills they possess. Trustees receive an induction programme on appointment with periodic updates on Trustee responsibilities.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

The Board of Trustees, which can have up to 18 members, administers the Charity. The Board meets up to 10 times a year and there are sub committees covering development, education, finance, horticulture and operations which meet regularly.

Related parties

The Charity has a wholly owned subsidiary, Birmingham Botanical Gardens (Enterprises) Limited which was established to operate the retail and other commercial activities of the Society and gift aids its profits to the Charity.

Public benefit

The Trustees have considered the Charity Commission's requirement in respect of Public Benefit. In their view the Charity meets, in full, the criteria to satisfy the test.

Risk management

The Trustees have a risk management strategy which comprises:

- The annual review of risks the Charity might face.
- The establishment of systems and procedures to mitigate such risks.
- The implementation of procedures designed to minimize any potential impact on the Charity should those risks materialise.

The Risk Management Policy is contained within the Charity's Corporate Governance Document.

Trustees have identified the following main risks to the Charity:

Maintenance of property: The Gardens employ professional advisors to carry out annual inspections.

Fraud: The Gardens have in place effective controls and procedures with regards to payments of invoices and handling of cash. A Fraud policy is also contained within our employee handbook.

Cash Flow: The Gardens operate tight budgetary controls internally. Management accounts and twelve month rolling cash flow projections are reviewed regularly during the Trustees board meetings. A reserves policy of 3 months normal operating costs is also in place.

Reduced income due to COVID-19: The Gardens are frequently monitoring cash flows and projections and adjusting budgets accordingly. The furlough scheme is being utilised. Applications for grants have been successful and are ongoing.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

Cyber Attack: The Gardens employ professional IT support to ensure the security of our IT systems and the information stored within these systems is kept in accordance with the requirements of GDPR.

Extreme Weather: The Gardens have policies and risk assessments in place to safeguard visitors and staff during extreme weather events.

Trustees Meetings

The Trustees' record of attendance at meetings of the General Committee is stated below:

	Attendances	Eligible to Attend
Mr M. A. Liberson	5	5
Mr V. A. Aspland	5	5
Dr B.S.C. Leadbeater	5	5
Mr P. H. White	5	5
Mr J. R. Taylor	5	5
Mr A. Sharma	3	5
Mr H. Kang	4	5
Mr D. Share	5	5
Mrs C. Lucas	1	1
Mr J. Brown	4	5
Mrs C. Clutton-Brock	3	3

Remuneration

Trustees of the Charity work on a voluntary basis and do not receive remuneration.

Pay and remuneration of the charity's key management personnel is reviewed and set annually in line with market norms where the charity's resources permit.

Insurance

The Charity holds all insurances required by law, including Trustees Liability Insurance.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

Aims and objectives

The aims of the Charity are:

To further public education in botany, horticulture and zoology and provide facilities for research.

To maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The Charity's objectives continue to be to maintain the Gardens at Westbourne Road, Edgbaston to an outstanding quality and to continue to develop them by introducing new and innovative features for education and recreation. The Charity's educational programmes include education for schools, higher education provision with Birmingham Metropolitan College from our purpose built Study Centre, horticultural apprenticeships and leisure learning courses. The Charity's horticultural activities concentrate on maintaining and developing the Gardens and Glasshouses and encompass both conservation and interpretation for the pleasure of the public and for educational purposes.

In setting our objectives and planning our activities, the Charity has given carefully considered the Charity Commissioners' general guidance on public benefit. The Charity has a policy that access to our facilities and education should be available to those who cannot afford to be members or pay the full admission price. Residents of Birmingham who have a passport to leisure pay a concessionary rate. This rate is available to those who have severe mental or physical disabilities. Children are also given a reduced admission price.

The Charity, its commercial subsidiary and sub-contractors operate commercial activities such as banqueting and conferencing from purpose-built suites within the Gardens.

These activities make a significant financial contribution to the Society annually.

Volunteers are vital to the successful operation of the Charity. The Charity receives a substantial input of volunteer assistance in all aspects of running the Gardens for which we are extremely grateful.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

STRATEGIC REPORT

Overview of the year

We report below the key achievements during the year ended 31 March 2021 in pursuance of our Charity's aims and objectives.

Horticulturally, our highlight was the successful delivery of our new Urban Garden project: a stunning new feature in cutting edge contemporary style designed by Martyn Wilson. Part funded by Birmingham donors, our newest garden aims to provide our visitors with inspiration for 'growing your own', however small the space you have to grow in. When we were planning our new attraction, we never dreamt how relevant its message would be for a city in which our Gardens were closed, and the majority of our audience were confined to their own homes by lockdown. We know that 2020 was the year when many rediscovered the joy of gardening and we are delighted that our new garden will be of great value in teaching our visitors how to grow plants in gardens much smaller than our own.

Our horticultural team deserve great credit for continuing to care for our plant collections despite the frustration of furlough separating them from their beloved plants. We even managed to complete planting of many new specimen plants in our Alan King Alpine Garden and surrounding Mediterranean Flora themed areas. The swift return to our usual high standards of plant display, customer service and site maintenance on our re-opening after lockdown demonstrates our staff teams' enthusiastic response to the requirement for us to ready our Gardens for opening at very short notice. In these efforts, we welcomed the support of a new horticultural trainee at the gardens. It is essential for our horticultural team to work with trainees and pass on knowledge and passion to future generations.

Educationally, much of our usual business was suspended due to the pandemic and our schools programme enjoyed its first 'fallow' year for many decades. We made the most of the opportunities open to us, continuing to work with Birmingham Metropolitan College, to prepare new visitor interpretation, especially for our Urban Garden and most importantly, to use the funds we have secured to support our Educational Charity through the recent emergency to develop a new Education Strategy to guide us in the years ahead. We were very pleased to see demand for school visits to the Gardens return strongly towards the end of our financial year, reflected in the high number of advance bookings for the summer term. We are very optimistic for the year ahead.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

Financially, lockdown and temporary closure meant our charity faced the abrupt termination of some of our most important income streams, losing almost 100% of our usual revenues from catering and education and nearly 50% of our income from visitor admissions. Despite this, our Charity achieved the extraordinary feat of net incoming resources of £140,962, a positive result for the fourth year running and a 42% increase on last year's surplus. We are very grateful for the financial support we have received from central and regional government throughout the crisis, and we have made the best use of these opportunities, supporting and retaining our much valued staff, making investments in new software systems to optimise our business performance and developing new business strategies and planning for the future as we recover from the extraordinary trading conditions of the pandemic. We are also hugely grateful for a substantial legacy received from a private benefactor at the beginning of the year which provided much needed financial support and peace of mind, enabling us to plan confidently for brighter times ahead.

Our fundraising efforts met with great success, receiving an invariably positive response from those to whom we applied for help. Credit belongs to our Development Director whose dedication, skill and hard work throughout the year secured us funding, vital external expertise from partners including the National Trust and other consultant partners and delivered a new vision for our Gardens which will inspire and power our ambitious plans for the future improvement and development of our Charity. Many will benefit from these activities in the years to come. A particular highlight has been funding of the restoration of our listed Bandstand which has been all the more appreciated by our visitors as a venue for outdoor entertainment.

Our Charity's performance in the past year has been nothing short of remarkable. We have proved our resilience and our worth. Our remaining open throughout much of the year has been hugely appreciated by our visitors, many of whom have remarked on the lifeline to mental and physical health and wellbeing our Gardens have been through some of the darkest days of their lives.

In return, we need your help. We care for one of the most significant botanical gardens in the UK. But we cannot do this alone. Our glasshouses require urgent and major repair. We are developing a Major Project Plan to develop our Gardens into the first-class visitor destination and local community resource you deserve, a centre for horticultural excellence and an oasis of shared green space in the heart of Birmingham. We know you share our appreciation of the importance of nature, conservation, sustainability, and the vital role our living environment will play in dealing with the mounting challenge of climate change. Your

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

support is vital to the success of our forthcoming major appeal. We look forward to sharing our vision for the future of our Gardens with you soon.

Horticulture

Like most Birmingham Botanical Garden staff, the Horticultural Team were all placed on furlough. Only two horticulturalists worked in the gardens each day, with only essential duties possible: daily watering of the four display glasshouses, the Plant Sales area, the nursery and any newly planted plants around the gardens.

Nevertheless, during April and May, planting was completed in the new Alan King Alpine Garden. Hundreds of different alpine species needed to be watered regularly during the hot, dry spring. Improvements were also made in the Fern Garden with a variety of ferns, woodland plants and tender herbaceous species. A beautiful engraved wooden sign was made by Chris Howell and placed by the southern entrance.

The order for summer bedding plants was cancelled by our supplier. With some bedding plants raised from seed at the Gardens, supplemented by pelargoniums purchased with the help of Darren Share and Birmingham City Council, our horticulturalists still provided attractive summer bedding schemes. On return to work in mid-June, the large backlog of routine maintenance of the Gardens was tackled with vigour by our horticulturalists with the invaluable support of our volunteers and in July dahlias and cacti were planted on the Loudon Terrace.

During the summer, building work started on our new Urban Garden. It was designed by Martyn Wilson and constructed by Jason Grubb. This was then planted with winter growing herbs, fruit and vegetables for the cooler months. This area gives inspiration for 'growing your own' on balconies and in small gardens.

In the autumn, we welcomed a new horticultural trainee at BBG. It is essential for the horticultural team to work with trainees and pass on knowledge and passion for future generations.

Planting of the new Mediterranean Border in the Alan King Alpine Garden was begun in autumn. It will demonstrate the transition to the Southern European climate. A range of bulbs was planted in the Alpine Meadow area, and the annual display began with dwarf narcissus species in February 2021.

Following government guidelines, all of the glasshouses were closed in autumn 2020 and they were not reopened until May 2021.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

Scented winter shrubs, such as *Hamamelis* (witch hazel), *Daphne* and *Sarcococca* (Christmas box), together with a range of winter-flowering bulbs were a joy to winter visitors, desperate to get out of their homes for fresh air, exercise and mental wellbeing.

The horticultural staff responded splendidly to the severe challenges posed by lockdowns and were able to maintain the gardens as a pleasant and safe place to be, giving our members and visitors an invaluable respite from the stresses of the pandemic.

The Board has been undergoing a review in accordance with good practice. Two of our Trustees Vic Aspland and Barry Leadbeater have between them amassed a quarter of a century of service. We are very sorry that they must leave the board at the September 2021 AGM. They have each made generous contributions with their time as chairs of our Horticulture and Education departments respectively and we thank them immensely.

Education

Schools' Programme

Due to the COVID-19 pandemic, only two educational groups visited the Gardens during the reporting period. A class of 30 year six pupils visited from Gloucester in September and took advantage of the two teaching sessions for £10 offer. A home-educated group from Walsall visited in October, bringing 12 nine to fourteen-year olds.

Education Staff, Volunteers and Work Experience Students

Education Manager, James Jarvis, has been on furlough for 90% of his salaried hours due to the reduction in educational visits. All other Education staff have been furloughed for 100% of their hours.

Education currently has two volunteers, who wish to continue once educational visit numbers increase. Their commitment and dedication to the Gardens is greatly appreciated. Three new volunteer applications have been submitted during the reporting period. They have been informed that they will be welcome to volunteer with us once educational visit numbers increase.

Animals

Unfortunately, poison dart frogs, Kambo and Rana, and giant millipedes, Spiro and Spartacus, all passed away this year. No further animals will be acquired until educational visit numbers increase.

All animal care plans and risk assessments are reviewed and updated regularly.

Leisure Learning

There were three Photography courses in progress when the first national lockdown

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

commenced in March 2020, which had to be postponed. These courses completed in October, when 12 of the original 19 participants attended.

No other leisure learning courses have run during the reporting period, however these are planned to recommence as soon as restrictions allow. There have been many enquiries and much interest expressed about future courses.

Birmingham Metropolitan College (BMet) / Study Centre

The Gardens still maintains a mutually beneficial agreement with BMet, where they use the Study Centre to offer a range of full-time, part-time and short course programmes and apprenticeships at the Gardens including horticulture, conservation and floristry.

Due to the pandemic, the proposed trial where Education use the Study Centre for teaching two days-a-week has not been possible

Finance

The Gardens finished the financial year with net incoming resources of £141,000. A positive result for the fourth year running and 42% increased on last year's £99,000. Despite our greatly reduced income in most areas of the Charity, we benefited from various COVID-19 related grants and a large legacy that gave the Gardens some stability during these difficult times. Total income decreased by 2% and total costs decreased by 5%. We received no catering income due to restrictions on trading during the pandemic and management charges to catering for the whole year were waived. It was also agreed that an amount of £100,000 will be refunded to the caterers over the next 4 years and the whole amount is provided for in the 2020/21 accounts. Admission numbers were 47% down on last year and no events were held during 2020/21. There was an 8% reduction in Membership numbers compared to last year with there being 4,467 members at year end. Donations received totalled £904,200 (£180,300 prior year), with £350,100 of these being restricted. Included in donations income are legacies of £505,000. Capital expenditure amounted to £70,900 and included spend on the Urban Garden Project and the Bandstand. The number of employees dropped from 39 to 32.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

	KPI's	
	2021	2020
Enterprises Gross Loss/Profit £	-£27,154	£481,293
Enterprises Gross Loss/Profit %	-69%	81%
Enterprises Net Loss/Profit £	-£180,194	£173,738
Enterprises Net Loss/Profit %	-458%	29%
Group Current Ratio	3:1	3:1

Fundraising

As an independent charity, BBG receives no regular public funding but relies on income it can generate, grants it can secure, memberships, donations from trusts, and philanthropic gifts from individuals who want to ensure the Gardens is preserved and accessible for everyone now and for future generations. All support is greatly appreciated and delivers public benefits and enables BBG to care for one of the most significant botanical gardens in the UK. BBG is registered with the Fundraising Regulator, the regulatory body for charitable fundraising with fundraising carried out in accordance with the Code of Fundraising Practice. The Development Director, Elizabeth Frostick, is a Member of the Chartered Institute of Fundraising. All fundraising was carried out by the charity's in-house Development Director. Fundraising from individuals is currently limited by systems and capacity. We have commissioned some work with an external fundraising consultancy to help support content of trust applications, all aspects of which are approved. The charity voluntarily subscribes to the Fundraising Regulator and continues to ensure adherence to the Regulator's Code of Fundraising Practice. The charity received no complaints about its fundraising work during the year.

BBG places the value of 'respect' at the heart of its Fundraising and informs the day-to-day work of the charity. This approach ensures that in our approach in our fundraising work we will treat current and potential donors with respect, being polite and honest, avoiding being overly aggressive, and being especially careful not to take advantage of donors in vulnerable circumstances.

The Cultural Recovery Fund (CRF) and the National Lottery Heritage Fund

This pandemic has highlighted the importance of nature and green spaces to people and the critical role botanical gardens play in conserving plants and increasing public understanding of plant biodiversity. Despite the huge challenges posed by COVID-19, restrictions, operational and trading disruption, we have been able to progress fundraising and work in developing plans for the long-term future of the Gardens – and in completing some special projects within the Gardens now.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

We are pleased to report that BBG was successful in obtaining two vital grants from the National Lottery Heritage Fund, the first grant for 20 years. The Emergency Heritage grant of £56,000 supported front-line work during the period of closure, the second grant of £188,000 from their Cultural Recovery Fund, has helped strengthen core business infrastructure with new ticketing and financial systems, fundraising, marketing, and business planning. It also enabled BBG's landmark partnership with the National Trust (supported by the GBSLEP) to continue, as we finalise plans for development and investment and a Stage 1 Heritage Lottery Application.

Capital Development

Birmingham Botanical Gardens cares for one of the most significant botanical gardens in the UK. But the fact remains that the Gardens and Glasshouses require major investment quite urgently. The operation requires investment to meet contemporary visitor expectations and to enable it to succeed. A Major Project Plan for the Gardens and Glasshouses is in preparation to enable us to develop as a first-class visitor destination and local community resource, a centre for horticultural excellence and green space in the heart of Birmingham. Our vision resonates with a shared importance of nature and green spaces to people and the critical role botanical gardens can play in conserving plants and increasing public understanding of them, especially in our cities and urban areas. The Major Capital Project will form the substance of a Stage 1 Application to the National Lottery Heritage Fund next year and will form the substance of a major appeal.

Bandstand Project

We are delighted to report the completion of the restoration of the bandstand, thanks to over £100,000 raised from trusts, foundations, and individual supporters. The spectacular Grade II Listed Palm House and Bandstand were both designed by distinguished Birmingham architect, FB Osborn, and built in the early 1870s. Glass in the Palm House was provided by the local Chance Brothers based in Smethwick, suppliers of glass to the Crystal Palace at the Great Exhibition of 1851 and Houses of Parliament (1840-60). Extensive work has included reinstating some original features - including the colour scheme - as well as restoring the roof and lead, timbers, brickwork, mouldings, gold finials and acoustic screen, and some sympathetic adaptations, such as new steps. The bandstand is where Neville Chamberlain gave his first public speech as Prime Minister in 1937 and was later used as an air raid shelter in the Second World War. We are especially grateful for the major donation from the Peter Sowerby Foundation after whom the Peter Sowerby Bandstand has been named. We also thank The Garfield Weston Foundation, GJW Turner Trust, 29th May 1961 Trust, Lopylugs & Barbara Morrison Trust, The Feeney Trust, The Grimmitt Trust, Limoges Trust, George Henry Collins Trust and the many supporters who have made individual donations. Thank you very much to each and everyone.

The work was overseen by local conservation architect, Matt Vaughan, from Donald Insall Associates. They in turn commissioned specialist paint restoration company Crick-Smith to

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

undertake historic paint analysis to understand how decorative schemes have evolved over the years. The examination revealed the bandstand had been redecorated up to 18 times during its history. The earliest and most significant scheme, dating back to 1874, identified a two-tone treatment of dark blue/green with a dark red in lead-based oil paints – common during the Victorian era. This has informed the decorative scheme used in the bandstand's restoration. The project has included repairs which restored lost features - such as the diamond pattern Welsh slates and colour scheme - as well as sympathetic adaptations to make it accessible to the public, including the addition of steps and adaption of the cast iron balustrade. This project would not have been possible without the expertise of a team of contractors and consultants, including Crick-Smith, Mann Williams, PMP Consultants and contractors Reynolds Conservation, who together, have re-established the bandstand's pride of place as a focal point at the Botanical Gardens. There are several other sponsorship opportunities available, which we will be exploring in the future.

Volunteers

Volunteers play a key role in delivering the Gardens' charitable objectives in all areas of our operations from the Board of Trustees to event car parking. While the pandemic curtailed

many of our volunteers' activities here at the Gardens during the year, their support has been continued to be critical in maintaining our National Collections of Bonsai and Cyclamen and we offer our sincere thanks for all their efforts. Our volunteers have also been of huge assistance in tidying and maintaining our Gardens after the depredations of lockdown and furlough.

We would like to thank the following volunteers for all their hard work who have left our Gardens this year: Abi Bains, Simeon Banner, Chris Bolton, Amy Bunce, Stuart Campbell-Guest, Anne Francis, Jamie-Lee Grady, Lollie Horton, Thibaut Marechal and Nathan Phillips. New volunteers who have joined to a warm welcome during this year are Shanice Arkless, Sophia Brown, Jon Carter, Liz Jones, Craig Mackay, Lee McKenzie, and Shona Reid. We are very pleased to recognise the long service of our much valued volunteer Myra Watson who has volunteered for us for 30 years; an amazing milestone achievement.

We look forward to welcoming back all those volunteers who have supported us in the past. We are currently recruiting to take our volunteer programme to even greater success in the future. If you would like to take advantage of the unique opportunities we offer, please contact our Volunteer Manager Kim Hill - kim@birminghambotanicalgardens.org.uk

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

Reserves Policy

Adequate reserves are required for unexpected costs and for future investment. The Charity has a policy of ensuring that cash or borrowing facilities are available to cover three months of normal expenditure. Freely available reserves of £699,390 will last for 9 months post year end. Normal operating expenditure excludes depreciation and restricted funds expenditure.

At the year end the group held reserves to the value of £1,599,977 (2020: £1,459,015), of which £1,347,640 (2020: £1,223,569) were unrestricted.

Future

This year inevitably has been dominated by the impact of COVID-19, lockdown, planning for gradual reopening and implementing rapid management changes to cope with the changing circumstances. However, the year has also been an opportunity to act strategically for the long term and to start implementing the National Trust's recommendations which they incorporated into a final report and outline business plan during the year.

In doing this we have been immeasurably assisted with grant funding from the Cultural Recovery Fund and from unexpected legacies which have enabled us to procure specialist consultancy advice.

There is no doubt that COVID-19 has accelerated the changes that were already beginning to take shape and that post-pandemic the Gardens' management infrastructure will be transformed with new CRM software – a first for the Gardens - which will link with our accounting and fundraising functions and vastly improve our effectiveness. It will also help us to better understand our visitors and members so that we can better serve their needs.

As we enter the new financial year, we look forward to progressing the next development stage. This will include firming up our development proposals through further option appraisal work and the appointment of business planning consultants who will test for viability. Once a robust plan has been agreed, we will be in a position to apply to the National Lottery Heritage Fund and others for major capital grant assistance required to restore the existing glasshouses, remove some adjacent buildings and introduce others to provide a transformational visitor experience. These proposals will reflect the *Spirit of Place* and *Proposition Statement* developed with the National Trust.

The Charity continues to recruit new Trustees, Staff and Volunteers to assist us. For further details, please contact James Wheeler, or view the Gardens' website;

www.birminghambotanicalgardens.org.uk

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements which give a true and fair view of the state of affairs of the Charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity 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 Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and for taking steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditor

So far as each of the Trustees is aware, there is no relevant audit information as defined in the Companies Act 2006 of which the company's auditor is unaware, and each of the Trustees has taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant audit information as defined and to establish that the Company's auditor is aware of that information.

Small Company Provision

The Trustees' report has been prepared in accordance with the provisions applicable to small companies under the Companies Act 2006.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2021

Auditors

A resolution to appoint the auditors, Mazars LLP, will be proposed at the Annual General Meeting.

On behalf of the Trustees.

A handwritten signature in black ink, appearing to read 'Martyn Liberson'.

Martyn Liberson

Chairman

25th October 2021

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited

Opinion

We have audited the financial statements of Birmingham Botanical and Horticultural Society Limited (the 'Parent Charity') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the Parent Charity's affairs as at 31 March 2021 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the Parent Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The Parent Charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 12, the Trustees (who are also the directors of the Parent Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the Parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the group and the sector, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Independent auditor's report to the members of Birmingham Botanical and Horticultural Society Limited (continued)

Ian Holder

Ian Holder (Senior Statutory Auditor) for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham

B3 3AX

Date: Nov 23, 2021

Birmingham Botanical and Horticultural Society Limited
CONSOLIDATED STATEMENT OF FINANCIAL
ACTIVITIES
(Incorporating an income and expenditure account)

For the year ended 31 March 2021		Unrestricted	Restricted	Total	Total
	Notes	Fund	Fund	Funds	Funds
		£	£	2021	2020
				£	£
Income and endowments from:					
Donations and legacies		554,114	350,105	904,219	180,264
Other trading activities:					
Banqueting Suites		-82,928	-	-82,928	380,446
Income from Garden Centre		122,257	-	122,257	210,542
Other Income		173,313	-	173,313	37,568
Investments	9	206	-	206	1,091
Charitable activities:					
Gardens		415,736	-	415,736	638,912
Education		34,749	-	34,749	149,047
Other income		6,000	-	6,000	6,450
Total		1,223,447	350,105	1,573,552	1,604,320
Expenditure on:					
Raising funds	5				
Fund raising		41,219	-	41,219	37,038
Banqueting suites		24,493	-	24,493	136,314
Garden Centre		192,992	-	192,992	270,640
Charitable activities					
Gardens		653,170	333,214	986,385	823,495
Education		155,169	-	155,169	173,050
Professional and related fees		32,333	-	32,333	64,409
Total		1,099,376	333,214	1,432,591	1,504,946
Net incoming resources		124,070	16,891	140,962	99,374
Fund balances brought forward		1,223,569	235,446	1,459,015	1,359,643
Fund balances carried forward		1,347,639	252,337	1,599,977	1,459,017

The Group's income and expenditure all related to continuing operations. There were no recognised gains or losses other than the result for the year.

Birmingham Botanical and Horticultural Society Limited
Year Ended March 2021
Balance Sheet at 31 March 2021

Company no. 248827

		Group		Company	
	Notes	2021 £	2020 £	2021 £	2020 £
Fixed Assets					
Tangible Assets	10	875,968	967,823	875,968	967,823
Investments	11	-	-	2	2
		875,968	967,823	875,970	967,825
Current Assets					
Stock	12	34,463	35,219	-	-
Debtors	13	355,835	224,783	356,542	338,838
Cash at bank and in hand		797,868	462,502	773,931	327,923
		1,188,166	722,504	1,130,473	666,761
Creditors: amounts falling due within one year	14	(389,157)	(231,310)	(236,272)	(185,570)
Net Current Assets		799,009	491,194	894,201	481,191
Creditors: amounts falling due after one year	14	75,000	-	-	-
Net Assets		1,599,977	1,459,016	1,770,171	1,449,016
Financed By:					
Restricted Funds	15	252,336	235,446	252,336	235,446
Unrestricted Funds		1,347,640	1,223,569	1,517,835	1,213,569
		1,599,977	1,459,016	1,770,171	1,449,016

The charity has taken advantage of Section 408 of the Companies Act 2006 and paragraph 397 of the SORP and has not included a separate Statement of Financial Activities in these financial statements. The Statement of Financial Activities on page 26 include £1,534,174 (2020: £1,013,136) of income and £1,213,008 (2020: £1,087,502) of expenditure relating to the charity.

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by



M. A. Liberson
 Director
 25th October 2021



P. White
 Director
 25th October 2021

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

Consolidated Cash flow Statement

A. Cash Inflow from Operating Activities

	Group 2021 £	Group 2020 £
Net Incoming Resources for the Year	140,962	99,372
Depreciation	162,793	143,910
Investment Income	(206)	(1,091)
Decrease/(Increase) in Stock	756	2,788
Decrease/(Increase) in Debtors	(131,052)	(35,610)
(Decrease)/Increase in Creditors	157,847	56,783
Cash Inflow from Operating Activities	331,100	266,152

1. Charitable Company Information

Birmingham Botanical and Horticultural Society Limited (incorporated in England and Wales), registered number 248827, a company limited by guarantee, aims to further public education in botany, horticulture and zoology and provide facilities for research and to maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The accounts are presented in Sterling, with whole number rounding.

Birmingham Botanical and Horticultural Society Limited
Notes to the Financial Statements

For the year ended 31 March 2021

2. Accounting policies

Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 and the Statement of recommended Practice (Accounting and Reporting by Charities' (SORP 2019).

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charitable Company's accounting policies (see note 3).

Basis of preparation

Birmingham Botanical and Horticultural Society Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Group Financial Statements

These financial statements consolidate the results of the charity and its wholly owned trading subsidiary, Birmingham Botanical Gardens (Enterprises) Limited, on a line by line basis. A separate Statement of Financial Activities for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by the Companies Act 2006. The net incoming resources of the parent entity for the year are £321,155 (2020: £99,381).

Going concern

The Trustees and Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity. The accounts are prepared on a going concern basis on the foundation that all available information regarding the foreseeable future of fourteen months from the date of approval of these financial statements show the company to be solvent.

The Company has sufficient resources to meet its debts as they fall due and to adjust its expenditure to bring it into line with income. The Trustees have scrutinised budgets and cash flow forecasts under different scenarios to assess the ongoing impact of COVID-19.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities when receivable.

Donations

Donations and legacies are accounted for as income on a cash receivable basis. Where donations are paid under gift aid, tax recoverable is included at the time the income is recognised.

Fixed Assets and Depreciation

Net tangible fixed assets are capitalised and are stated in the balance sheet at cost less depreciation, which is provided in equal instalments over the estimated useful lives of the assets. Short leasehold improvements are depreciated over 5 to 25 years. 25 years is to the lease expiry. For machinery and fixtures and fittings, the charge is 4 to 10 years as appropriate. All assets are for charitable use.

Investment

Investment in subsidiary is valued at cost less impairment.

Basis of apportionment of overheads

Direct expenditure for education and generating voluntary income is allocated fully to these categories. All other expenditure and overheads are allocated as follows:

	2021	2020
Charitable activities - Education	12%	12%
Charitable activities – Gardens	88%	88%

Space related costs for the Banqueting Suites and the Garden Centre are apportioned throughout the year via management charges. Management charges for the Banqueting Suites were waived for the whole year due to non trading during the pandemic. Management charges for the Garden Centre were waived during the period of April to June due to the same.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete sale.

Operating Leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Restricted funds

These are funds that can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

particular restricted purposes. Depreciation is charged against the relevant fund in respect of fixed assets acquired with restricted funds.

Pension Scheme

The Charity contributes to a defined contribution scheme.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are estimates and are assessed by the Trustees taking into account asset life cycles and maintenance programmes. Residual value assessments take into account future market conditions, the remaining life of the asset and any projected disposal values.

4. Distribution from Trading Subsidiary

Birmingham Botanical Gardens (Enterprises) Limited operates the Garden Centre selling plants and giftware and since 1 July 2013 operates the conferencing and catering facilities. Profits, previously transferred under Gift Aid, are now transferred as a distribution to Birmingham Botanical and Horticultural Society Limited.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

A summary of the Subsidiary's trading results for the year is as follows

	2021	2020
	£	£
Turnover	39,330	590,988
Cost of Sales	(66,483)	(109,695)
Gross (Loss)/Profit	(27,154)	481,293
Direct Costs	(89,745)	(7,107)
Administrative Charges	(63,345)	(300,643)
Bank Interest Received	49	195
Profit/(Loss)	(180,194)	173,738
Distribution	-	173,738
Profit/(Loss) Sustained	(180,194)	-

5. Analysis of Expenditure

	Staff Costs		Support Costs		Depreciation		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
	£		£		£		£	£
Raising Funds								
Fund Raising	39,666	33,482	1,553	3,556	-	-	41,219	37,038
Banqueting Suites	562	57,672	23,931	35,469	0	43,173	24,493	136,314
Garden Centre	87,067	104,961	93,631	151,288	12,295	14,391	192,992	270,640
Charitable Activities:								
Gardens	372,148	288,503	450,314	459,007	132,438	75,985	954,900	823,495
Education	92,817	103,040	44,293	59,639	18,060	10,362	155,169	173,041
Professional and related fees	-	-	63,818	64,409	-	-	63,818	64,409
	592,259	587,658	677,538	773,368	162,793	143,911	1,432,591	1,504,937

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

6. Staff costs

	2021	2020
	£	£
Wages and Salaries	535,970	532,299
Social Security Costs	39,382	38,663
Pensions	16,907	16,696
	<u>592,259</u>	<u>587,658</u>

The number of employees was:

	Number	Number
Gardens	7	8
Maintenance	6	6
Educational	5	6
Administration & Reception	8	13
Shop	6	6
	<u>32</u>	<u>39</u>

The average number of full-time equivalent employees was: 25 (2020 – 27.5)

During the year pension costs all related to defined contribution plans and all paid from unrestricted funds. At the yearend £2,690 (2020: £2,685) was still outstanding.

No Trustee received remuneration.

No Trustees were reimbursed expenses during the year.

No employee received remuneration in excess of £60,000 (2020 nil).

During the year, key management personnel (full-time equivalent employees 8.5 (2020: 8)) received emoluments of £273,309 (2020: £272,288).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

7. Support costs

	2021	2020
	£	£
Personnel costs	16,733	24,224
Administration costs	23,788	26,664
Garden running costs	26,858	62,714
Purchases	66,532	109,890
Events and fund raising costs	3,404	21,646
Rent and rates	600	-98,954
Insurance	55,888	55,022
Light & heat	110,074	152,903
Bank & credit charges	12,114	14,969
Education costs	12,556	12,334
Repairs and maintenance	77,472	153,299
Publicity and marketing	46,349	88,673
Audit & professional fees	63,818	64,409
Urban Project	15,597	2,500
Sundries	34,885	20,468
Bad Debt	-	40,417
Bandstand Refurb	101,756	
Project Management	9,115	
Alpine Project		22,190
	677,538	773,368

8. Net Incoming Resources

Net Incoming Resources is stated after Charging:	2021	2020
	£	£
Operating Lease Rentals		
-Plant and Machinery	1,273	1,273
Auditors Remuneration		
-for audit services	10,528	9,750
-for non audit services	2,088	900
Depreciation of Tangible Fixed Assets	162,793	131,149

9. Interest Receivable

	2021	2020
	£	£
Bank Interest Receivable	<u>206</u>	<u>1,091</u>

10. Fixed Assets

Group and company

(a) Tangible Assets

COST				
At 1 April 2020	3,896,027	1,220,175	926,563	6,042,765
Additions	-	19,611	51,327	70,938
Disposals	-	-	-	-
At 31 March 2021	3,896,027	1,239,786	977,890	6,113,703
Depreciation				
At 1 April 2020	3,492,186	861,008	721,747	5,074,942
Charge for the year	19,087	60,559	83,147	162,793
At 31 March 2021	3,511,273	921,567	804,894	5,237,735
Net Book Value				
At 31 March 2021	384,754	318,219	172,996	875,969
At 31 March 2020	403,841	359,166	204,816	967,823

11. Investments

The Company owns 100% of the £2 ordinary share capital of Birmingham Botanical Gardens (Enterprises) Limited, incorporated in England and Wales (company number 01846714). The company registered office is: Birmingham Botanical and Horticultural Society Limited, Westbourne Road, Edgbaston, Birmingham, B15 3TR

The net liabilities of the subsidiary are £170,192 (2020: £10,002). The subsidiary's income for the year was £39,379 (2020: £591,183) and expenditure was £219,573 (2020: £417,445). The Subsidiary was reliant on support from the Gardens during 2020/21.

12. Stock

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Stock	34,463	35,219	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

13. Debtors

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors and commissions due	7,822	7,439	5,586	14,628
Intercompany balance	-	-	3,965	163,265
Prepayments	57,072	62,371	56,049	61,422
Accrued Income	290,941	154,973	290,941	99,524
	355,835	224,783	356,542	338,839

14. Creditors

a. Falling due within one year

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Trade Creditors	148,210	121,374	114,841	85,923
Deferred Income	173,639	49,563	73,514	49,563
Other Taxes and Social Security	31,381	20,071	13,425	12,332
Accruals	35,926	40,302	34,491	37,752
Intercompany	-	-	-	-
	389,157	231,310	236,272	185,570

b. Falling due after one year

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Caterers	75,000	-	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

15. Reconciliation of Movements in Restricted Reserves

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Fixed Assets	160,013	-	(6,154)	153,859
Sponsorship	5,450	2,430	(2,430)	5,450
Memorial Project	695	-	-	695
Friends	1,906	-	-	1,906
Adventure Playground	12,009	-	-	12,009
Education	16,111	200	(4,157)	12,153
Alpine Project	1,000	1,500	-	2,500
Newsletters	375	-	-	375
Apprentice	1,750	-	-	1,750
Plants	65	-	-	65
Tropical House Refurb	4,000	-	-	4,000
Training	-	5,760	(5,760)	0
Urban Project	8,597	7,000	(15,597)	0
Bandstand	14,141	87,615	(101,756)	0
Eco-Lighting	9,335	-	(1,077)	8,258
Heritage Emergency Fund Grant	-	57,500	(57,500)	0
Culture Recovery Fund Grant	-	188,100	(138,782)	49,318
	235,446	350,105	(333,214)	252,336

16. Analysis of Total Reserves

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Represented by:			
Tangible Fixed Assets	722,109	153,859	875,968
Current Assets	1,089,688	98,478	1,188,166
Current Liabilities	(389,157)	-	(389,157)
Creditors due over 1 year	(75,000)	-	(75,000)
	1,347,640	252,336	1,599,977

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

17. Share of the Company

The company is limited by guarantee, not having a share capital divided into shares.

18. Taxation Status

As a registered Charity, the Company is not liable to corporation tax on its normal activities and is entitled to recover the tax paid by members whose subscriptions are gift aided.

19. Capital Commitments

	2021	2020
	£	£
Capital Expenditure contracted for but not provided for in the financial statements	-	-
Capital Expenditure authorised but not contracted for	-	-

20. Lease Commitments

Total lease commitments at the year-end are as follows:

	Expires Within 1 Year	2-5 Years	Expires more than than 5 Years	Total
Land and Buildings	600	2,400	15,300	18,300
Other	354	-	-	354

21. Related Party Transactions

No Trustee declared any interest in companies which entered into transactions with the Charity.

A Trustee's spouse is employed by the Gardens who is paid at commercial rates. The Trustee does not take part in salary discussions.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2021

22. Financial Instruments

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Financial assets				
Financial assets that are debt instruments classified at amortised cost	298,763	162,412	300,493	277,417
Assets that are Financial Assets Measured at fair Value	797,868	462,502	773,931	327,923
Financial liabilities				
Financial liabilities measured at amortised cost	290,518	231,310	162,758	185,570

Financial assets measured at amortised cost comprise trade debtors and amounts owed to group undertakings.

Financial liabilities measured at amortised cost comprise trade creditors and monies owed to HMRC.

23. Statement of Financial Activities – Parent Company

	Unrestricted Fund £	Restricted Fund £	Total Funds 2021	Total Funds 2020
Total Incoming Resources	1,184,068	350,105	1,534,174	1,013,136
Total Resources Expended	(879,803)	(333,214)	(1,213,018)	(1,087,502)
Distribution from Enterprises	-	-	-	173,738
Net Incoming Resources	304,265	16,891	321,156	99,372
Fund Balances brought forward	1,213,570	235,446	1,449,016	1,349,644
Fund Balances carried forward	1,517,835	252,337	1,770,172	1,449,016

24. Prior Year Consolidated Statement of Activities

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 March 2020

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:					
Donations and legacies		89,521	90,743	180,264	236,818
Other trading activities:					
Banqueting Suites		380,446	-	380,446	346,314
Income from Garden Centre		210,542	-	210,542	248,516
Other Income		37,568	-	37,568	15,874
Investments	9	1,091	-	1,091	663
Charitable activities:					
Gardens		638,912	-	638,912	678,273
Education		149,047	-	149,047	158,680
Other income		6,450	-	6,450	7,800
Total		1,513,577	90,743	1,604,320	1,692,938
Expenditure on:					
Raising funds					
Fund raising		37,038	-	37,038	80,374
Banqueting suites		136,314	-	136,314	260,613
Garden Centre		270,640	-	270,640	287,486
Charitable activities					
Gardens		754,714	68,781	823,495	654,207
Education		172,244	806	173,050	167,352
Professional and related fees		64,409	-	64,409	76,584
Total		1,435,359	69,587	1,504,946	1,526,616
Net incoming resources		78,218	21,156	99,374	166,322
Fund balances brought forward		1,145,352	214,291	1,359,643	1,193,321
Fund balances carried forward		1,223,571	235,446	1,459,017	1,359,643