

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.

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

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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.

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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.

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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.

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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.

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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.

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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.

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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

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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.

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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.

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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

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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.

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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

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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.

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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.

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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.

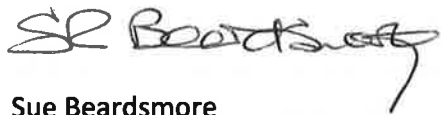
Small Company Provision

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 dark 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

		Unrestricted Fund	Restricted Fund	Total Funds 2022	Total Funds 2021
	Notes	£	£	£	£
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.

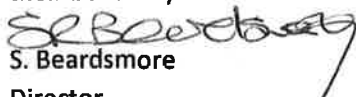
Birmingham Botanical and Horticultural Society Limited
Year Ended March 2022
Balance Sheet at 31 March 2022

Company no. 248827

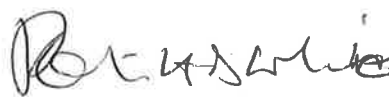
		Group		Company	
	Notes	2022 £	2021 £	2022 £	2021 £
Fixed Assets					
Tangible Assets	10	727,407	875,968	727,407	875,968
Investments	11	-	-	2	2
		727,407	875,968	727,409	875,970
Current Assets					
Stock	12	39,037	34,463	-	-
Debtors	13	142,188	355,835	317,926	356,542
Cash at bank and in hand		1,047,948	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>
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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

