



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.

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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

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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.

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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: 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.

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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.

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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.

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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.

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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.

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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.

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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.

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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

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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

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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- 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

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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

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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.

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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.

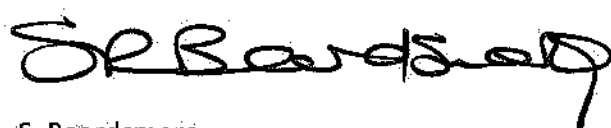
BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
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Auditors

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)	-
	959,516	717,627

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	-
	37.5	35

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 1 Year	2-5 Years	Expires more than 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

