



**BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LTD**

**ANNUAL REPORT AND ACCOUNTS 2025**

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

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

#### **MISSION STATEMENT**

*A diverse botanical world that enhances all our lives.*

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

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

## THE BOTANICAL GARDENS' STAFF AT 31 MARCH 2025

### Senior Leadership Team

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

### Management Team

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

### Finance

M. Kazemi

### Maintenance

T. Chambers

### Operations

A. Humphries

A. Begum

E. Savage

M. Turner

L. Neate

H. Bird

F. Begum

M. Miller

C. Kentaway

C. Case

A. Pound

H. Pernell

J. Brookes

K. Jordan

### Horticulture

L. Belcher

B. Taylor

K. Jedyka

A. Prodromou

A. Trinco

B. Collerton

N. Escobar

### Learning & Engagement

R. Carless

L. Langston

S. Bolat

R. Gillies

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

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

**Reference and administrative details**

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

**General Committee (Trustees of the Society)**

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

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

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

**Other Committees and their Chairs at 31 March 2025**

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

**Birmingham Botanical Gardens (Enterprises) Ltd Committee:**

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

**Auditor**

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

**Bankers**

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

## **BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED**

**Report of the Trustees for the year ended 31 March 2025**

### **Structure Governance and Management**

#### **Governing Document**

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

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

#### **Trustees and organisation**

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

#### **Related parties**

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

#### **Public benefit**

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

#### **Risk management**

The Trustees have a risk management strategy which comprises:

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

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

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

Trustees have identified the following main risks to the Charity:

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

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

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

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

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

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

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

## **BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED**

### **Report of the Trustees for the year ended 31 March 2025**

#### **Trustees Meetings**

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

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

#### **Remuneration**

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

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

#### **Insurance**

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



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

**Aims and objectives**

The aims of the Charity are:

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

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

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

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

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

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

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

**STRATEGIC REPORT**

**Overview of the Year April 2024 – March 2025**

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

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

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

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

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

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

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

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

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

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

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

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

#### **Trading**

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

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

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

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

**'Growing our Green Heritage'**

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

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

**Fundraising**

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

**Other Developments**

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

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

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

## BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2025

### Sustainability

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

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

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

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

### Volunteers

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

Thank you.

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

**Governance**

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

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

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

**Future**

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

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

**DEVELOPMENT AND FUNDRAISING**

**Overview- Capital fundraising for Growing Our Green Heritage**

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

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

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

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

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

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

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

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

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

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

**Operational Fundraising**

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

**The Tree Engagement Project**

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

**Horticultural Trainees**

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

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



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

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

**Little Green Tractor Project**

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

**Education**

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

**Legacies**

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

**Development & Fundraising at BBG (Our Approach)**

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

## **BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED**

### **Report of the Trustees for the year ended 31 March 2025**

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

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

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

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

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

#### **Thank you**

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

## BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2025

### HORTICULTURE

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

#### Raising the profile

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

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

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

#### Implementing change in the historic landscape

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

#### Improving practices.

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

## **BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED**

### **Report of the Trustees for the year ended 31 March 2025**

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

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

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

#### **Staff changes**

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

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

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

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

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

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

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

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

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

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

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

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

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

**ENGAGEMENT AND LEARNING**

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

**Engagement**

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

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

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

**Learning**

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

The learning team relocated to the Study Centre, now renamed the Learning Centre, in August.

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

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

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

**Activity plan**

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

**Archives**

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

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

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

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

**FINANCIAL REVIEW**

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

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

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

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

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

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

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

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

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



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

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

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

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

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

**Reserves Policy**

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

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

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

**Trustees' responsibilities in relation to the financial statements**

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and for taking steps for the prevention and detection of fraud and other irregularities.

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

**Disclosure of information to the auditor**

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

**Small Company Provision**

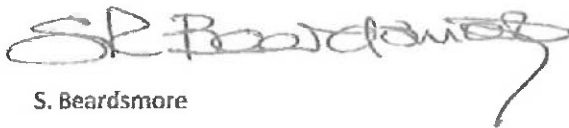
The Trustees' report has been prepared in accordance with the provisions applicable to small companies under the Companies Act 2006.

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

**Auditors**

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

On behalf of the Trustees.

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

S. Beardsmore

Chair

Date: 27/10/25

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

### Opinion

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

In our opinion, the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

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

**Other information**

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

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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


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

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

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

Use of the audit report

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

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

Date: 06/11/2025



Birmingham Botanical and Horticultural Society Limited

Company no. 248827

Year Ended March 2025

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

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

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


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

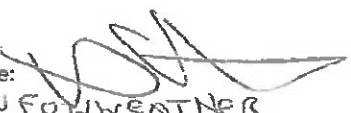
Company no. 248827

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

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

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

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

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

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2025**

**Consolidated Cash flow Statement**

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

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

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

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2025**

**1. Charitable Company Information**

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

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

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

**2. Accounting policies**

**Accounting Convention**

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

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

**Basis of preparation**

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

**Group Financial Statements**

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

## Birmingham Botanical and Horticultural Society Limited

### Notes to the Financial Statements

For the year ended 31 March 2025

#### Going concern

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

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

#### Incoming Resources

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

#### Donations

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

#### Fixed Assets and Depreciation

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

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

#### Investment

Investment in subsidiary is valued at cost less impairment.

#### Basis of apportionment of overheads

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

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

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

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2025**

**Stock**

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

**Operating Leases**

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

**Restricted funds**

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

**Pension Scheme**

The Charity contributes to a defined contribution scheme.

**Financial Instruments**

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

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

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

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

**4. Distribution from Trading Subsidiary**

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

**Birmingham Botanical and Horticultural Society Limited**  
**Notes to the Financial Statements**

**For the year ended 31 March 2025**

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

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

**5. Analysis of Expenditure**

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

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2025**

**6. Staff costs**

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

The average number of employees was:

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

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

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

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

No Trustee received remuneration.

No Trustees were reimbursed expenses during the year.

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

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



Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2025

7. Support costs

	2025	2024
	£	£
Personnel	35,157	31,645
Administration costs	105,402	64,310
Garden running costs	34,945	58,709
Purchase of Retail Stock	161,430	155,510
Events and fund raising cost	108,160	106,632
Rent and rates	4,426	2,886
Insurance	75,998	74,959
Utilities	182,641	176,995
Bank & credit charges	16,338	25,436
Education costs	13,724	8,140
Repairs and maintenance	128,155	163,163
Publicity and marketing	48,474	28,826
Audit & professional fees	73,500	40,273
Sundries	29,535	30,789
Project Costs	4,211	5578
Alpine Project	0	0
Research & Development	0	0
Interpretation	0	0
Other Projects	3,000	0
Bad Debt	0	29192
	<u>1,025,096</u>	<u>1,003,043</u>

8. Net Outgoing Resources

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

9. Interest Receivable

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

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2025**

**10. Fixed Assets**

**Group and company**

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

**11. Investments**

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

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

**12. Stock**

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

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2025**

**13. Debtors**

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

**14. Creditors**

**a. Falling due within one year**

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

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2025**

**15. Reconciliation of Movements in Restricted Reserves**

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

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

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

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

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

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

The Propagation in Action Fund has allowed BBG to develop a designated propagation facility in our Subtropical House. The 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 2025**

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

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

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

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

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

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

**16. Analysis of Total Reserves**

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

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

## **Birmingham Botanical and Horticultural Society Limited**

### **Notes to the Financial Statements**

**For the year ended 31 March 2025**

#### **17. Share of the Company**

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

#### **18. Taxation Status**

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

#### **19. Capital Commitments**

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

#### **20. Lease Commitments**

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

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

#### **21. Related Party Transactions**

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

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

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2025**

**22. Financial Instruments**

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

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

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

**23. Statement of Financial Activities – Parent Company**

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

**Birmingham Botanical and Horticultural Society Limited**  
**Notes to the Financial Statements**

For the year ended 31 March 2025

**24. Prior Year Consolidated Statement of Activities**

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

For the year ended 31 March 2024		Unrestricted Fund	Restricted Fund	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies		125,590	334,436	460,026	730,023
<b>Trading activities:</b>					
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
<b>Charitable activities:</b>					
Gardens		869,737	2,265	872,002	772,255
Education		190,483	-	190,483	169,195
Other income		11,271	-	11,271	16,005
<b>Total</b>		<b>1,780,838</b>	<b>336,701</b>	<b>2,117,539</b>	<b>2,490,150</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Fund raising		10,259	-	10,259	57,176
Banqueting suites		226,307	-	226,307	239,441
Garden Centre		293,482	-	293,482	280,955
<b>Charitable activities</b>					
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
<b>Total</b>		<b>1,940,666</b>	<b>127,129</b>	<b>2,067,795</b>	<b>1,781,395</b>
<b>Net (outgoing) incoming resources</b>		<b>(159,828)</b>	<b>209,572</b>	<b>49,744</b>	<b>708,755</b>
<b>Fund balances brought forward</b>		<b>1,413,292</b>	<b>856,400</b>	<b>2,269,692</b>	<b>1,560,937</b>
<b>Fund balances carried forward</b>		<b>1,253,464</b>	<b>1,065,972</b>	<b>2,319,438</b>	<b>2,269,692</b>