



Annual Report & Accounts 2017

President Sir Euan Anstruther-Gough Calthorpe Bt

THE **BIRMINGHAM**
BOTANICAL
GARDENS
AN EDUCATIONAL CHARITY

1

NOTICE IS HEREBY GIVEN that the Annual General Meeting of Birmingham Botanical and Horticultural Society Limited will be held at the Birmingham Botanical Gardens and Glasshouses, Westbourne Road, Edgbaston, Birmingham on Monday 25 September 2017 at 6pm to transact the following business:

To receive and adopt the statement of accounts for the year ended 31 March 2017 and the reports of the Trustees and of the Auditors.

1. To re-elect existing Members and elect new Members of the Committee:

Mr. P. White, Mr. M. Liberson, Mr. J. Taylor, Mrs. C. Barve, Mr. D. Share

2. To approve the following resolution: That with effect from 1 April 2018 the annual charges for membership of the society, inclusive of Value Added Tax shall be:

i Family membership (Entry for up to 2 adults and 3 concessions)	£65
ii Adult membership (One adult plus guest)	£40
iii Corporate season ticket (Entry for five people)	£117.50
iv Concession membership (Students and over 60s plus guest)	£27.50
v Life membership (Entry for one person plus guest)	£795
vi Senior life membership (Entry for one person over 60 plus guest)	£450

NOTE: A discount of £2 is allowed to family, adult and concession members who pay by direct debit.

3. To appoint the auditor and authorise the Committee to agree their remuneration.
4. To transact any other business which may be transacted at an Annual General Meeting.

BY ORDER OF THE COMMITTEE

M. A. LIBERSON Chairman

Registered Office:

Birmingham Botanical Gardens
Westbourne Road, Edgbaston Birmingham B15 3TR

Telephone +44(0)121 454 1860

Email admin@birminghambotanicalgardens.org.uk

**THE BIRMINGHAM
BOTANICAL
GARDENS**
AN EDUCATIONAL CHARITY

**THE BIRMINGHAM
BOTANICAL GARDENS'
STAFF AT 31 MARCH 2017**

Management Team

Chief Executive and Curator
Finance Manager
Education Manager
Maintenance Manager
Marketing Manager
Retail supervisor
Horticulture Supervisor (*external*)
Horticulture Supervisor (*internal*)
Horticulture Supervisor (*internal*)

Finance

K.Kang

Horticulture

L. Villedieu

E. Adams

W. Durrant

B. Taylor

Maintenance

D. Husselbee

J. McFarlane

V. Jones

J. Harris

Education

V. Weston

A. Braund

R. Carless

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017

J. Wheeler
M. Purcell
J. Jarvis
M. Taylor
K. Hill
Y. McLaren
C. Morris
W. Williams
N. Hopes

Retail and Reception

A. Humphries
A. Begum
B. Lee
E. Savage
M. Walker
R. Williams

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED**Report of the Trustees for the year ended 31 March 2017**

The trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2017.

Reference and administrative details

Charity number: 528981
Company number: 248827

Registered office: Birmingham Botanical Gardens & Glasshouses,
Westbourne Road, Edgbaston, Birmingham B15 3TR

General Committee (Trustees of the Society)

Mr M. A. Liberson	<i>(Chairman)</i>
Mr V. A. Aspland	
Mrs R. M. Graville	<i>(resigned 8 June 2016)</i>
Dr B.S.C. Leadbeater	
Mr P. H. White	
Mr A. J. Jones	<i>(resigned 8 June 2016)</i>
Mr J. R. Taylor	
Mrs K. J. Hartigan	<i>(treasurer, secretary)</i>
Mr A. Sharma	
Mr H. Kang	
Dr D. Bermingham	
Mrs C. Barve	<i>(appointed 5 December 2016)</i>
Mr D. Share	<i>(appointed 26 September 2016)</i>

In accordance with the articles of association, Peter White, Martyn Liberson, John Taylor, Christine Barve and Darren Share retire and being eligible, offer themselves for re-election.

Other Committees and their Chairmen at 31 March 2017

Development Committee:	Mr P. H. White
Education Committee:	Dr B.S.C. Leadbeater
Finance Committee:	Mrs C. J. Barve
Horticultural Committee:	Mr V.A. Aspland
Operations Committee:	Mr J.R. Taylor

Birmingham Botanical Gardens (Enterprises) Ltd Chairman:

Mr M.A. Liberson

The Friends of Birmingham Botanical Gardens Chairman:

Mrs R.K. Radford

Auditor

Moore Stephens LLP
35 Calthorpe Road, Edgbaston, Birmingham, B15 1TS

Bankers

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

**'highlight of
our year was
the opening of
our new Alpine
House'**

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

Birmingham Botanical and Horticultural Society 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's Commission's guidance on public benefit.

Trustees and organisation

Trustees are appointed on recommendation to the Board based on the contribution they can make to the Charity with the skills they possess. Trustees receive an induction programme on appointment with periodic updates on trustee responsibilities.

The Board of Trustees, which can have up to 18 members, administers the Charity. The Board meets up to 10 times a year and there are sub-committees covering development, education, finance, horticulture and operations which meet regularly.

Related parties

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

Public benefit

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

Risk management

The Trustees have a risk management strategy which comprises:

- The annual review of risks the charity might face.
- The establishment of systems and procedures to mitigate such risks.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Risk Management Policy is contained within the charity's corporate governance document.

The Trustees have identified the following main risks to the Charity:

Maintenance of property: The Gardens employs 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 Difficulties: The Gardens operates tight budgetary controls internally. Management accounts and twelve month rolling cash flow projections are reviewed regularly during the Trustees board meetings. A reserves policy of three months' normal costs is also in place.

Failure of Caterers: The Gardens holds regular meetings and receives monthly sales reports from its caterers. We are working closely with them to help them achieve success.

Commitment

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

	Attendances	Eligible to attend
Mr M. A. Liberson	8	10
Mr V. A. Aspland	6	10
Mrs R. M. Graville	0	3
Dr B.S.C. Leadbeater	10	10
Mr P. H. White	9	10
Mr A. J. Jones	0	3
Mr J. R. Taylor	7	10
Mrs K. J. Hartigan	4	5
Mr A. Sharma	2	10
Mr H. Kang	7	10
Dr D. Bermingham	5	10
Mr D. Share	4	6
Mrs C. Barve	3	4

'Our Magical Lantern event attracted many thousands of visitors'

AIMS AND OBJECTIVES

The aims of the Charity are:

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

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

In setting our objectives and planning our activities, the Charity has given careful consideration to the Charity Commissioners' general guidance on public benefit. The Charity has a policy that access to our facilities and education should be available to those who cannot afford to be members or pay the full admission price. Residents of Birmingham who have a passport to leisure pay a concessionary rate. This rate is available to those who have severe mental or physical disabilities. Children are also given a reduced admission price.

The Charity, its commercial subsidiary and sub contractors operate commercial activities such as banqueting and conferencing from purpose-built suites within the gardens. These activities make a significant financial contribution to the society annually.

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

OVERVIEW OF THE YEAR

We report below the key achievements during the year ended 31 March 2017 in pursuance of our aims and objectives.

The highlight of our year was the opening of our new Alpine House, generously donated by Hartley Botanic. The new glasshouse opened in July and is a stunning addition to our plant displays for the entertainment and education of our visitors: the core purpose of our Charity.

In Education, our dedicated team of staff continued to make good progress, increasing pupil and school group numbers and income. Our partnership with Birmingham Metropolitan College continued to grow, teaching an increasing range of courses and numbers of students on our site.

Encouragingly we saw an increase in the number of visitors, members, admissions income and financial receipts. We received kind donations from Trusts, Companies and individuals for the provision of new play facilities and interpretation. We held two major fundraising events during the year; our Trustees Ball and our Ladies' Lunch Fashion Show and we continue our Glasshouse Appeal to fund much needed Glasshouse repairs in the future. We are immensely grateful for the financial support we have received from generous donors in response to our appeals for help. We thank all of you for your support during the year.

The Charity's trading and fundraising activities continued to enjoy success. Our Magical Lantern event attracted many thousands of visitors to our Gardens and our shop with a very positive impact on retail turnover and income during this period. Our caterer Ampersand continued to trade successfully.

A new Trustee who joined our Board this year was Darren Share who is renowned for his outstanding work supervising the delivery of gold medal winning exhibits at Chelsea for Birmingham City Council. We look forward to



working with Darren to take the Gardens to an even higher standard in the future. We offer our sincere thanks to all our Staff, Trustees, Friends and Volunteers for their work on the Gardens' behalf in the past year.

Planning for development continues in order to secure the future of the Charity's listed and historic buildings. We look forward to working with you to improve the Charity for the greater enjoyment of all.

HORTICULTURE

Our horticultural highlight was the opening of our new Alpine House. We also gained National Collection status for our *Cyclamen* collection, on show in our new Alpine House when they are in flower.

Completion of a major plant audit resulted in over 1000 accessions to our glasshouse plant collections. These included our carnivorous plant display which has received many compliments including 'the best carnivorous display in a botanic garden' *Carnivorous Plant United Kingdom blog*.

Our Butterfly House was once again extremely popular with visitors. Other equally dazzling displays included our annual summer and autumn bedding. One of many plant highlights was *Agave salmiana*, which produced a huge flower stalk 3.63m tall during late summer.

During the year, improvements were made to our interpretation of our plant collection

and part of our Rose Garden replanted. Essential repairs to the fabric of the Gardens continued in all areas. We completed the second stage of our Treetops Playground: this has proved to be very popular with our younger visitors and we will improve this area further in the coming financial year. We installed a new biomass boiler in our nursery which will greatly reduce our carbon footprint and heating bills in the years to come.

The Gardens relies strongly on the work of skilled horticulturalists and has continued to host training for apprentices from Birmingham Metropolitan College who will form the next generation of gardeners. These students have been of great assistance in practical activities at the Gardens. Our dedicated horticultural staff are supported by a band of volunteers, whose contribution in all areas of the Gardens is invaluable.



'The new glasshouse is a stunning addition to our plant displays'

EDUCATION

The number of school pupils and adults who visited this year increased by 17.7%, compared to the previous year. The number of student groups also increased by 14.5% over the same period. Visits came from Birmingham and areas further afield including Northamptonshire, Derbyshire, Wiltshire and Yorkshire. We increased our summer term capacity for schools by 33%. New teaching sessions were offered in response to requests from visiting schools. We continue to improve our offer in response to customer demand wherever possible.

Customer satisfaction continues to be extremely positive with 98.5% of schools rating teaching sessions as Very Good or Outstanding. Recent evaluation comments from teachers include; *“Thank you for our tour of the Glasshouses, both guides were excellent. I’ve not had a class get so much out of an educational visit before – we went twice around a class of 30 naming things they’d learned during the day and didn’t repeat anything!”* and *“The educational workshop (and teacher) was outstanding. The content was pitched perfectly and her knowledge of all the elements discussed was impressive. She related very well to the children and they responded accordingly.”*

We currently have 12 volunteers who make a valuable contribution to our educational activities. We have welcomed 10 work experience students and we will continue to offer these placements as they are an important link between ourselves and colleges training the next generation of teachers.

We continue to improve our teaching facilities. Our Kenrick and Treetops classrooms have been redecorated by Deutsche Bank as part of their corporate social responsibility. We have also equipped our summer teaching spaces with improved heating and lighting, allowing us to increase our capacity.

‘The number of school pupils and adults who visited the Gardens increased by 17.7%’

The Gardens achieved recognition as an official learning destination for the Children’s University Scheme. The Gardens continues to enjoy a mutually-beneficial agreement with BMet where BMet use our Study Centre to offer a range of full-time, part-time and short course programmes and apprenticeships at the Gardens including horticulture, conservation and floristry.

This has been a very successful year, which has seen more school children welcomed than ever before, whilst our high standards have been maintained. Our thanks to everyone involved for all of their hard work in incorporating increased capacity.





FINANCE

For the financial year 2016/17, our Charity delivered its best financial results since 2008.

Total income rose by 11%, compared to 2015/16. Income from day admissions rose by 5% to its highest level since 2010. School admissions income saw an increase of 25%. Membership income rose by 7%. The Gardens had 4,884 current members at year end. Income from donations and legacies rose by 85% and included £74,000 of grants and donations. Banqueting income remained stable at the level we are guaranteed to receive annually under the terms of our contract with our caterers Ampersand. Retail sales by our trading company Enterprises remained constant. Event income increased significantly due to the launch of new events. The Charity's Capital Expenditure amounted to £48,000 in the year and the number of full time equivalent employees working at the Gardens were 21.5 at year end.



RESERVES POLICY

The Charity has established the level of reserves, that is those funds that are freely available that the Charity ought to retain. Adequate reserves are required for the unexpected costs and for future investment. The Charity has a policy of ensuring that cash or borrowing facilities are available to cover three months of normal expenditure. Normal expenditure excludes depreciation and restricted funds expenditure.

FUTURE

The Charity's five year business plan is focused on developing the business on a sustainable financial model in a rapidly changing economic environment. The Charity has long term development plans to further its aims with a potential expansion including changes to the entrance, a larger car park and visitor facilities. Renovation of the glasshouse areas, a new nursery complex and other improvements in various areas will follow. The Charity is also researching funding from sponsorship, making bids to funding bodies and seeking legacies to support the ongoing maintenance of the facilities of the Gardens. These developments are designed to attract additional visitors from an increasingly diverse audience and to improve further our educational activities, and also to address issues of importance in our changing world. We look forward to the further implementation of our plans to secure the future of the Charity and our historic site and to raise our attraction to a new level of excellence.

In all of these activities, the Charity will be guided by the invaluable feedback received from our visiting audience.

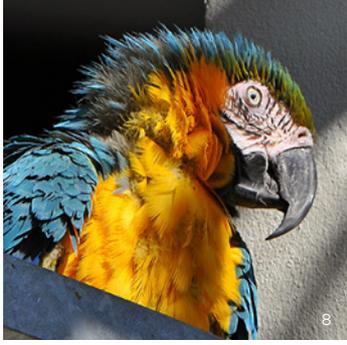
The Charity continues to recruit new Trustees, Staff and Volunteers to assist us. For further details, please contact James Wheeler, or visit the Gardens' website:

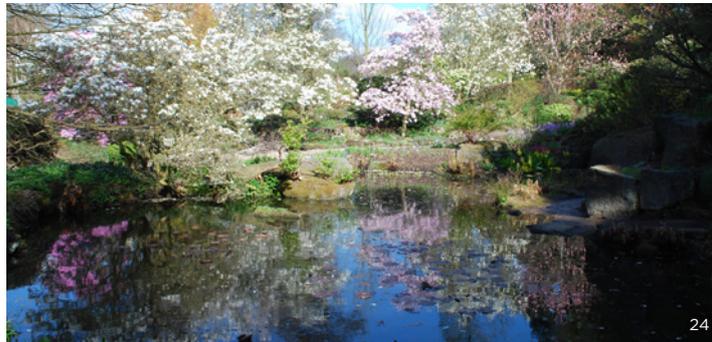
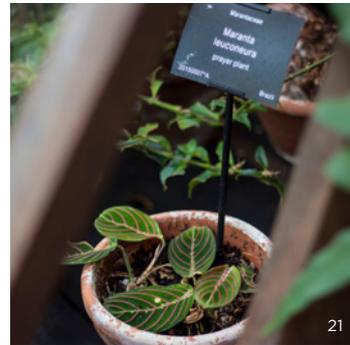
www.birminghambotanicalgardens.org.uk



**'The Treetops
Playground has
proved to be very
popular with our
younger visitors'**

'a year at the gardens'





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.

Auditors

A resolution to reappoint the auditors, Moore Stephens LLP, will be proposed at the Annual General Meeting.

On behalf of the Trustees on 24 July 2017

Martyn Liberson
Chairman

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

We have audited the financial statements of Birmingham Botanical and Horticultural Society Limited for the year ended 31 March 2017 which comprise the Consolidated Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 auditors' 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.

'The charity's trading and fundraising activities continued to enjoy success.'

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 13, the trustees (who are also the directors of the charitable company 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.

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED *continued*

Opinion on the financial statements

In our opinion the financial statements:

- Give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2017 and of the group's incoming resources and application of resources, including its 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.

Opinion on the other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Nicholas Simkins
(Senior Statutory Auditor)

For and on behalf of Moore Stephens LLP

Chartered Accountants and Statutory Auditor
35 Calthorpe Road,
Edgbaston,
Birmingham, B15 1TS

24 July 2017

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an income and expenditure account)

For the year ended 31 March 2017

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2017 £	Total Funds 2016 £
Income and endowments from:					
Donations and legacies		17,140	86,863	104,003	56,298
Other trading activities:					
Banqueting suites		300,000	-	300,000	300,000
Income from 'The Shop at the Gardens'		212,947	-	212,947	214,195
Other income		5,451	-	5,451	2,560
Investments	9	419	-	419	469
Charitable activities:					
Gardens		568,626	-	568,626	510,559
Education		140,689	-	140,689	111,965
Other income		16,093	-	16,093	14,627
Total		1,261,365	86,863	1,348,228	1,210,673
Expenditure on:					
Raising funds					
Fund raising	5	48,554	-	48,554	26,869
Banqueting suites		146,149	3,667	149,816	161,251
'The Shop at the Gardens'		230,968	1,222	232,190	232,326
Charitable activities					
Gardens		623,181	91,665	714,846	695,540
Education		146,505	1,467	147,972	141,616
Professional and related fees		70,896	-	70,896	36,033
Total		1,266,253	98,021	1,364,274	1,293,635
Net outgoing resources		(4,888)	(11,158)	(16,046)	(82,962)
Fund balances brought forward		915,337	218,027	1,133,364	1,216,326
Fund balances carried forward		910,449	206,869	1,117,318	1,133,364

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.

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an income and expenditure account) continued

For the year ended 31 March 2016

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2016 £
Income and endowments from:				
Donations and legacies		27,524	28,774	56,298
Other trading activities:				
Banqueting Suites		300,000	-	300,000
Income from 'The Shop at the Gardens'		214,195	-	214,195
Other Income		2,560	-	2,560
Investments	9	469	-	469
Charitable activities:				
Leisure		510,559	-	510,559
Education		111,965	-	111,965
Other income		14,627	-	14,627
Total		1,181,899	28,774	1,210,673
Expenditure on:				
Raising funds	5			
Fund raising		26,869	-	26,869
Banqueting suites		160,955	296	161,251
'The Shop at the Gardens'		232,228	98	232,326
Charitable activities				
Leisure		634,728	60,812	695,540
Education		129,439	12,177	141,616
Professional and related fees		36,033	-	36,033
Total		1,220,252	73,383	1,293,635
Net outgoing resources		(38,353)	(44,609)	(82,962)
Fund balances brought forward		953,690	262,636	1,216,326
Fund balances carried forward		915,337	218,027	1,133,364

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.

BALANCE SHEET

Company no. 248827

For the year ended 31 March 2017

	Notes	Group		Company	
		2017 £	2016 £	2017 £	2016 £
Fixed Assets					
Tangible assets	10	812,879	916,570	812,879	916,570
Investments	11	-	-	2	2
		812,879	916,570	812,881	916,572
Current Assets					
Stock		32,964	39,367	-	-
Debtors	12	110,852	90,898	131,166	273,231
Cash at bank and in hand		395,385	263,676	346,074	62,857
		539,201	393,941	477,240	336,088
Creditors: amounts falling due within one year	13	(234,762)	(177,147)	(182,803)	(129,296)
Net current assets		304,439	216,794	294,437	206,792
Net Assets		1,117,318	1,133,364	1,107,318	1,123,364
Financed by:					
Restricted funds	14	206,869	218,027	206,869	218,027
Unrestricted funds		910,449	915,337	900,449	905,337
		1,117,318	1,133,364	1,107,318	1,123,364

The financial statements on pages 16 to 29 were authorised for issue and approved by the General Committee on 24th July 2017

M. A. Liberson
Director
Date

C. J. Barve
Director
Date

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31 March 2017

	<i>Notes</i>	Group 2017 £	Group 2016 £
Cash inflow from operating activities	<i>A</i>	179,477	147,169
Cashflows from investing activities			
Investment income		419	469
Purchase of plant & equipment		(48,187)	(160,797)
Cash Outflow from investing activities		(47,768)	(160,328)
Increase/decrease in cash in the year		131,709	(13,159)
Cash balance brought forward		263,676	276,835
Cash balance carried forward		395,385	263,676

A. Cash inflow from operating activities

	Group 2017 £	Group 2016 £
Net outgoing resources for the year	(16,046)	(82,962)
Depreciation	151,878	186,070
Investment income	(419)	(469)
Decrease in stock	6,403	5,887
Decrease/(increase) in debtors	(19,954)	30,513
Increase in creditors	57,615	8,130
Cash inflow from operating activities	179,477	147,169

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

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 Gardens & Glasshouses, 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 2015).

The preparation of the financial statements in compliance with FSR 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).

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 £16,046 (2016: £82,962).

Incoming Resources

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

Donations

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

NOTES TO THE FINANCIAL STATEMENTS *continued*

For the year ended 31 March 2017

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. Long leasehold improvements are depreciated over five to 34 years. 34 years is to the lease expiry. For machinery and fixtures and fittings, the charge is four to 10 years as appropriate. All assets are for charitable use.

Basis of apportionment of overheads

Wages and salaries have been apportioned on the ratio of incoming resources from voluntary income and Gardens activities.

	2017	2016
Costs of generating voluntary income	16%	8%
Charitable activities - Gardens	84%	92%

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

	2017	2016
Costs of generating funds - Banqueting Suites	-	-
Costs of generating funds - The Shop at the Gardens	-	-
Charitable activities - Education	12%	12%
Charitable activities - Gardens	88%	88%

Space related costs for the Banqueting Suites and The Shop at the Gardens have been apportioned throughout the year via management charges.

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. There were contributions of £1,382 due at 31st March 2017.

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.

NOTES TO THE FINANCIAL STATEMENTS *continued*

For the year ended 31 March 2017

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 Shop at the Gardens' selling plants and giftware and since 1 July 2013 operates the conferencing and catering facilities. Profits, previously transferred under Gift Aid, are now transferred as a distribution to Birmingham Botanical and Horticultural Society Limited.

A summary of its trading results for the year is as follows:

	2017	2016
	£	£
Turnover	512,947	514,195
Cost of sales	(115,464)	(114,215)
Gross profit	397,483	399,980
Direct costs	(85,867)	(84,374)
Administrative charges	(183,520)	(196,457)
Bank interest received	19	146
Profit	128,115	119,295
Distribution	128,115	119,295
Profit retained	-	-

NOTES TO THE FINANCIAL STATEMENTS *continued*

For the year ended 31 March 2017

5. Analysis of expenditure

	Staff Costs £	Other £	Depreciation £	Total 2017 £	Total 2016 £
Raising funds					
Fundraising	43,532	5,022	-	48,554	26,869
Banqueting suites	18,094	86,165	45,557	149,816	161,251
The Shop at the Gardens	66,850	150,152	15,188	232,190	232,326
Charitable activities:					
Gardens	225,332	409,891	79,623	714,846	695,540
Education	85,801	50,646	11,525	147,972	141,616
Professional and related fees	-	70,896	-	70,896	36,033
	439,609	772,772	151,893	1,364,274	1,293,635

6. Staff costs

	2017 £	2016 £
Wages and salaries	403,883	371,206
Social security costs	26,541	22,176
Pensions	9,185	6,532
	439,609	399,914

The average number of full time equivalent employees was:

	Number	Number
Gardens	6.5	5
Maintenance	4	4
Educational	2.5	3
Administration & reception	5.5	5.5
Shop	3	3
	21.5	20.5

No Trustee received remuneration.

No Trustees were reimbursed expenses during the year.

No employee received remuneration in excess of £60,000 (2016 *nil*).

NOTES TO THE FINANCIAL STATEMENTS *continued**For the year ended 31 March 2017***7. Support costs**

	2017	2016
	£	£
Personnel costs	14,710	16,941
Administration costs	26,541	22,176
Garden running costs	39,446	43,120
Purchases	115,988	114,542
Events and fund raising cost	49,108	45,292
Rent and rates	32,534	50,985
Insurance	47,673	43,697
Light & heat	91,760	81,313
Bank & credit charges	12,117	12,394
Education costs	6,452	6,564
Repairs and maintenance	78,091	94,736
Publicity and marketing	77,345	85,809
Audit & professional fees	78,410	40,797
Restricted funds	85,796	30,264
Sundries	16,801	12,907
	772,772	707,651

8. Net outgoing resources

	2017	2016
	£	£
Net outgoing resources is stated after charging:		
Operating lease rentals		
-Plant and machinery	3,075	5,280
Auditors remuneration		
-for audit services	8,000	8,500
-for non audit services	500	500
Depreciation of tangible fixed assets	151,878	186,070

NOTES TO THE FINANCIAL STATEMENTS *continued*

For the year ended 31 March 2017

9. Interest receivable

	2017 £	2016 £
Bank interest receivable	419	469

10. Fixed assets

Group and company

	Long Leasehold £	Machinery and others £	Fixtures and Fittings £	Total £
Tangible assets				
COST				
At 1 April 2016	3,896,027	947,860	604,741	5,448,628
Additions	-	11,320	36,867	48,187
Disposals	-	-	-	-
At 31 March 2017	3,896,027	959,180	641,608	5,496,815
Depreciation				
At 1 April 2016	3,367,692	687,090	477,276	4,532,058
Charge for the year	36,474	39,812	75,592	151,878
At 31 March 2017	3,404,166	726,902	552,868	4,683,936
Net book value				
At 31 March 2017	491,861	232,278	88,740	812,879
At 31 March 2016	528,335	260,770	127,465	916,570

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 net assets of the subsidiary are £10,002 (*2016: £10,002*).

NOTES TO THE FINANCIAL STATEMENTS *continued**For the year ended 31 March 2017***12. Debtors**

	Group		Company	
	2017 £	2016 £	2017 £	2016 £
Trade debtors and commissions due	33,909	12,840	29,789	9,847
Intercompany balance	-	-	43,418	204,691
Prepayments	76,943	78,058	57,959	58,693
	110,852	90,898	131,166	273,231

13. Creditors: amounts falling due within one year

	Group		Company	
	2017 £	2016 £	2017 £	2016 £
Trade creditors	112,336	99,096	81,253	70,127
Subscriptions received in advance	49,535	35,176	49,535	35,176
Other taxes and social security	29,143	20,780	11,809	3,113
Accruals	43,748	22,095	40,206	20,880
Other creditors	-	-	-	-
	234,762	177,147	182,803	129,295

NOTES TO THE FINANCIAL STATEMENTS *continued*

For the year ended 31 March 2017

14. Reconciliation of movements in restricted reserves

	Brought Forward £	Incoming Resources £	Resources Expended £	Carried Forward £
Fixed assets	198,390	-	(12,222)	186,168
Sponsorship	700	6,100	(5,492)	1,308
Disabled access	8,400	-	(8,400)	-
Aviary	396	-	(396)	-
Memorial Project	1,094	-	-	1,094
Friends	747	861	(75)	1,533
Adventure Playground	8,100	74,352	(68,983)	13,469
Education	200	2,650	-	2,850
Alpine House	-	200	(200)	-
Newsletters	-	1,200	(750)	450
Apprenticeship grant	-	1,500	(1,500)	-
	218,027	86,863	(98,018)	206,872

15. Analysis of total reserves

	Unrestricted Funds £	Restricted Funds £	Total £
Represented by:			
Tangible fixed assets	626,711	186,168	812,879
Current assets	518,500	20,701	539,201
Current liabilities	(234,762)	-	(234,762)
	910,449	206,869	1,117,318

16. Share of the Company

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

NOTES TO THE FINANCIAL STATEMENTS *continued**For the year ended 31 March 2017***17. 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.

18. Capital commitments

	2017	2016
	£	£
Capital expenditure contracted for but not provided for in the financial statements	-	7,198

19. Lease commitments

Total lease commitments at the year end are as follows:

	Expires within 1 Year	Expires within 2-5 Years	Expires more than 5 Years	Total
Land and buildings	600	2,400	14,700	17,700
Other	1,419	4,158	-	5,577

20. Related party transactions

One Trustee has declared an interest in companies which entered into transactions with the Charity. The transactions are all on arm's length basis and amounted to:

Fresh Life Consultancy	£540
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During the year, key management personnel [*full time equivalent employees 8 (2016: 6.3)*] received emoluments of £220,454 (2016: £181,207).

NOTES TO THE FINANCIAL STATEMENTS *continued*

For the year ended 31 March 2017

21. Financial instruments

	Group		Company	
	2017 £	2016 £	2017 £	2016 £
Financial assets				
Financial assets that are debt instruments classified at amortised cost	33,909	12,840	73,207	214,538
Financial liabilities				
Financial liabilities measured at amortised cost	140,097	119,876	91,680	73,240

Financial assets measured at amortised cost comprise trade debtors and amounts owed to group undertakings.

Financial liabilities measured at amortised cost comprise trade creditors and monies owed to HMRC.

22. Statement of financial activities - parent company

	Unrestricted Fund	Restricted Fund	Total Funds 2017	Total Funds 2016
	£	£	£	£
Total incoming resources	748,398	86,863	835,261	696,331
Total resources expended	(886,291)	(93,131)	(979,422)	(898,588)
Distribution from enterprises	128,115	0	128,115	119,293
Net outgoing resources	(9,778)	(6,268)	(16,046)	(82,964)
Fund balances brought forward	905,337	218,027	1,123,364	1,206,328
Fund balances carried forward	895,559	211,759	1,107,318	1,123,364

Centre Spread Photographs

1. [@Zoethroughthelens](#)
2. *Tara Johnston Comerford*
3. *Tara Johnston Comerford*
4. [@Dave_eff](#)
5. *Birmingham Botanical Gardens*
6. *Tara Johnston Comerford*
7. [@Mrkalpeshpatel](#)
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THE BIRMINGHAM
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AN EDUCATIONAL CHARITY

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The Gardens are a registered
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