

**BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LTD**

**ANNUAL REPORT AND ACCOUNTS 2021**

**Registered Office**

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

Telephone: +44(0)121 454 1860

Email: [admin@birminghambotanicalgardens.org.uk](mailto:admin@birminghambotanicalgardens.org.uk)

*A diverse botanical world that enhances all our lives*

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

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

## THE BOTANICAL GARDENS' STAFF AT 31 MARCH 2021

### Management Team

Chief Executive and Curator	J. Wheeler
Finance Manager	M. Purcell
Development Director	E. Frostick
Education Manager	J. Jarvis
Maintenance Manager	M. Taylor
Marketing Manager	K. Hill
Retail Supervisor	Y. McLaren
Head Gardener	W. Williams
Senior Horticulturist Supervisor (External)	G. Veronese

### Finance

K. Kang

### Horticulture

L. Belcher  
E. Adams  
B. Taylor  
R. Holland  
C. Howell  
M. Padbury

### Maintenance

D. Husselbee  
J. McFarlane  
V. Jones  
J. Harris  
S. Husselbee

### Education

V. Weston  
A. Braund  
R. Carless  
D. Winston

### Retail and Reception

A. Humphries  
A. Begum  
E. Savage  
S. Meese  
M. Turner  
J. Cartwright  
L. Neate  
H. Bird  
F. Begum

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

### **Report of the Trustees for the year ended 31 March 2021**

The Trustees are pleased to present their Report together with the financial statements of the Charity for the year ended 31 March 2021.

#### **Reference and administrative details**

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

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

Mr M. A. Liberson	(Chairman)
Mr V. A. Aspland	(Retired 7 September 2021)
Dr B.S.C. Leadbeater	(Retired 7 September 2021)
Mr P. H. White	(Vice Chairman)
Mr J. R. Taylor	
Mr A. Sharma	
Mr H. Kang	(Resigned 25 October 2021)
Mr D. Share	
Mrs C. Lucas	(Resigned 27 July 2020)
Mr. J Brown	(Appointed 28 October 2019)
Mrs. C. Clutton-Brock	(Appointed 29 June 2020)
Miss. A. Varma	(Treasurer) (Appointed 28 June 2021)
Mrs F. Taylor	(Appointed 28 June 2021)
Mr. R. Macpherson	(Appointed 28 June 2021)
Ms. D. Wardle	(Secretary) (Appointed 26 July 2021)
Ms. F. Lawal-Fatukasi	(Appointed 26 July 2021)
Miss. R. McAllister	(Appointed 26 July 2021)
Ms. P. Smith	(Appointed 27 <sup>th</sup> September 2021)
Miss. S. Leung	(Appointed 27 <sup>th</sup> September 2021)

In accordance with the Articles of Association, J. Brown, C. Clutton-Brock, J. Taylor, A. Sharma, D. Wardle, F. Taylor, A. Varma, R. Macpherson, R. McAllister, F. Lawal-Fatukasi, P. Smith and S. Leung retire and being eligible, offer themselves for re-election.

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

### **Report of the Trustees for the year ended 31 March 2021**

#### **Other Committees and their Chairperson at 31 March 2021**

Development Committee:	Mr P. H. White
Education Committee:	Miss H. Leung
Finance Committee:	Miss A. Varma
Horticultural Committee:	Mr D. Share
Operations Committee:	Mr J.R. Taylor

**Birmingham Botanical Gardens (Enterprises) Ltd Chairman:** Mr M.A. Liberson

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

#### **Auditor**

Mazars LLP  
First Floor  
Two Chamberlain Square  
Birmingham B3 3AX

#### **Bankers**

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

### **Structure Governance and Management**

#### **Governing Document**

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

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

#### **Trustees and organisation**

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

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

### **Report of the Trustees for the year ended 31 March 2021**

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

#### **Related parties**

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

#### **Public benefit**

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

#### **Risk management**

The Trustees have a risk management strategy which comprises:

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

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

Trustees have identified the following main risks to the Charity:

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

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

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

**Reduced income due to COVID-19:** The Gardens are frequently monitoring cash flows and projections and adjusting budgets accordingly. The furlough scheme is being utilised. Applications for grants have been successful and are ongoing.

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

### **Report of the Trustees for the year ended 31 March 2021**

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

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

### **Trustees Meetings**

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

	<b>Attendances</b>	<b>Eligible to Attend</b>
Mr M. A. Liberson	5	5
Mr V. A. Aspland	5	5
Dr B.S.C. Leadbeater	5	5
Mr P. H. White	5	5
Mr J. R. Taylor	5	5
Mr A. Sharma	3	5
Mr H. Kang	4	5
Mr D. Share	5	5
Mrs C. Lucas	1	1
Mr J. Brown	4	5
Mrs C. Clutton-Brock	3	3

### **Remuneration**

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

Pay and remuneration of the charity's key management personnel is reviewed and set annually in line with market norms where the charity's resources permit.

### **Insurance**

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

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

### **Report of the Trustees for the year ended 31 March 2021**

#### **Aims and objectives**

The aims of the Charity are:

To further public education in botany, horticulture and zoology and provide facilities for research.

To maintain and operate the Birmingham Botanical Gardens and Glasshouses for the above purpose and for the recreation of the public.

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

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

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

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

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



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

### **Report of the Trustees for the year ended 31 March 2021**

#### **STRATEGIC REPORT**

##### **Overview of the year**

We report below the key achievements during the year ended 31 March 2021 in pursuance of our Charity's aims and objectives.

Horticulturally, our highlight was the successful delivery of our new Urban Garden project: a stunning new feature in cutting edge contemporary style designed by Martyn Wilson. Part funded by Birmingham donors, our newest garden aims to provide our visitors with inspiration for 'growing your own', however small the space you have to grow in. When we were planning our new attraction, we never dreamt how relevant its message would be for a city in which our Gardens were closed, and the majority of our audience were confined to their own homes by lockdown. We know that 2020 was the year when many rediscovered the joy of gardening and we are delighted that our new garden will be of great value in teaching our visitors how to grow plants in gardens much smaller than our own.

Our horticultural team deserve great credit for continuing to care for our plant collections despite the frustration of furlough separating them from their beloved plants. We even managed to complete planting of many new specimen plants in our Alan King Alpine Garden and surrounding Mediterranean Flora themed areas. The swift return to our usual high standards of plant display, customer service and site maintenance on our re-opening after lockdown demonstrates our staff teams' enthusiastic response to the requirement for us to ready our Gardens for opening at very short notice. In these efforts, we welcomed the support of a new horticultural trainee at the gardens. It is essential for our horticultural team to work with trainees and pass on knowledge and passion to future generations.

Educationally, much of our usual business was suspended due to the pandemic and our schools programme enjoyed its first 'fallow' year for many decades. We made the most of the opportunities open to us, continuing to work with Birmingham Metropolitan College, to prepare new visitor interpretation, especially for our Urban Garden and most importantly, to use the funds we have secured to support our Educational Charity through the recent emergency to develop a new Education Strategy to guide us in the years ahead. We were very pleased to see demand for school visits to the Gardens return strongly towards the end of our financial year, reflected in the high number of advance bookings for the summer term. We are very optimistic for the year ahead.

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

### **Report of the Trustees for the year ended 31 March 2021**

Financially, lockdown and temporary closure meant our charity faced the abrupt termination of some of our most important income streams, losing almost 100% of our usual revenues from catering and education and nearly 50% of our income from visitor admissions. Despite this, our Charity achieved the extraordinary feat of net incoming resources of £140,962, a positive result for the fourth year running and a 42% increase on last year's surplus. We are very grateful for the financial support we have received from central and regional government throughout the crisis, and we have made the best use of these opportunities, supporting and retaining our much valued staff, making investments in new software systems to optimise our business performance and developing new business strategies and planning for the future as we recover from the extraordinary trading conditions of the pandemic. We are also hugely grateful for a substantial legacy received from a private benefactor at the beginning of the year which provided much needed financial support and peace of mind, enabling us to plan confidently for brighter times ahead.

Our fundraising efforts met with great success, receiving an invariably positive response from those to whom we applied for help. Credit belongs to our Development Director whose dedication, skill and hard work throughout the year secured us funding, vital external expertise from partners including the National Trust and other consultant partners and delivered a new vision for our Gardens which will inspire and power our ambitious plans for the future improvement and development of our Charity. Many will benefit from these activities in the years to come. A particular highlight has been funding of the restoration of our listed Bandstand which has been all the more appreciated by our visitors as a venue for outdoor entertainment.

Our Charity's performance in the past year has been nothing short of remarkable. We have proved our resilience and our worth. Our remaining open throughout much of the year has been hugely appreciated by our visitors, many of whom have remarked on the lifeline to mental and physical health and wellbeing our Gardens have been through some of the darkest days of their lives.

In return, we need your help. We care for one of the most significant botanical gardens in the UK. But we cannot do this alone. Our glasshouses require urgent and major repair. We are developing a Major Project Plan to develop our Gardens into the first-class visitor destination and local community resource you deserve, a centre for horticultural excellence and an oasis of shared green space in the heart of Birmingham. We know you share our appreciation of the importance of nature, conservation, sustainability, and the vital role our living environment will play in dealing with the mounting challenge of climate change. Your

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

### **Report of the Trustees for the year ended 31 March 2021**

support is vital to the success of our forthcoming major appeal. We look forward to sharing our vision for the future of our Gardens with you soon.

#### **Horticulture**

Like most Birmingham Botanical Garden staff, the Horticultural Team were all placed on furlough. Only two horticulturalists worked in the gardens each day, with only essential duties possible: daily watering of the four display glasshouses, the Plant Sales area, the nursery and any newly planted plants around the gardens.

Nevertheless, during April and May, planting was completed in the new Alan King Alpine Garden. Hundreds of different alpine species needed to be watered regularly during the hot, dry spring. Improvements were also made in the Fern Garden with a variety of ferns, woodland plants and tender herbaceous species. A beautiful engraved wooden sign was made by Chris Howell and placed by the southern entrance.

The order for summer bedding plants was cancelled by our supplier. With some bedding plants raised from seed at the Gardens, supplemented by pelargoniums purchased with the help of Darren Share and Birmingham City Council, our horticulturalists still provided attractive summer bedding schemes. On return to work in mid-June, the large backlog of routine maintenance of the Gardens was tackled with vigour by our horticulturalists with the invaluable support of our volunteers and in July dahlias and cacti were planted on the Loudon Terrace.

During the summer, building work started on our new Urban Garden. It was designed by Martyn Wilson and constructed by Jason Grubb. This was then planted with winter growing herbs, fruit and vegetables for the cooler months. This area gives inspiration for 'growing your own' on balconies and in small gardens.

In the autumn, we welcomed a new horticultural trainee at BBG. It is essential for the horticultural team to work with trainees and pass on knowledge and passion for future generations.

Planting of the new Mediterranean Border in the Alan King Alpine Garden was begun in autumn. It will demonstrate the transition to the Southern European climate. A range of bulbs was planted in the Alpine Meadow area, and the annual display began with dwarf narcissus species in February 2021.

Following government guidelines, all of the glasshouses were closed in autumn 2020 and they were not reopened until May 2021.

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### **Report of the Trustees for the year ended 31 March 2021**

Scented winter shrubs, such as *Hamamelis* (witch hazel), *Daphne* and *Sarcococca* (Christmas box), together with a range of winter-flowering bulbs were a joy to winter visitors, desperate to get out of their homes for fresh air, exercise and mental wellbeing.

The horticultural staff responded splendidly to the severe challenges posed by lockdowns and were able to maintain the gardens as a pleasant and safe place to be, giving our members and visitors an invaluable respite from the stresses of the pandemic.

The Board has been undergoing a review in accordance with good practice. Two of our Trustees Vic Aspland and Barry Leadbeater have between them amassed a quarter of a century of service. We are very sorry that they must leave the board at the September 2021 AGM. They have each made generous contributions with their time as chairs of our Horticulture and Education departments respectively and we thank them immensely.

### **Education**

#### **Schools' Programme**

Due to the COVID-19 pandemic, only two educational groups visited the Gardens during the reporting period. A class of 30 year six pupils visited from Gloucester in September and took advantage of the two teaching sessions for £10 offer. A home-educated group from Walsall visited in October, bringing 12 nine to fourteen-year olds.

#### **Education Staff, Volunteers and Work Experience Students**

Education Manager, James Jarvis, has been on furlough for 90% of his salaried hours due to the reduction in educational visits. All other Education staff have been furloughed for 100% of their hours.

Education currently has two volunteers, who wish to continue once educational visit numbers increase. Their commitment and dedication to the Gardens is greatly appreciated. Three new volunteer applications have been submitted during the reporting period. They have been informed that they will be welcome to volunteer with us once educational visit numbers increase.

### **Animals**

Unfortunately, poison dart frogs, Kambo and Rana, and giant millipedes, Spiro and Spartacus, all passed away this year. No further animals will be acquired until educational visit numbers increase.

All animal care plans and risk assessments are reviewed and updated regularly.

### **Leisure Learning**

There were three Photography courses in progress when the first national lockdown

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

### **Report of the Trustees for the year ended 31 March 2021**

commenced in March 2020, which had to be postponed. These courses completed in October, when 12 of the original 19 participants attended.

No other leisure learning courses have run during the reporting period, however these are planned to recommence as soon as restrictions allow. There have been many enquiries and much interest expressed about future courses.

#### **Birmingham Metropolitan College (BMet) / Study Centre**

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

Due to the pandemic, the proposed trial where Education use the Study Centre for teaching two days-a-week has not been possible

#### **Finance**

The Gardens finished the financial year with net incoming resources of £141,000. A positive result for the fourth year running and 42% increased on last year's £99,000. Despite our greatly reduced income in most areas of the Charity, we benefited from various COVID-19 related grants and a large legacy that gave the Gardens some stability during these difficult times. Total income decreased by 2% and total costs decreased by 5%. We received no catering income due to restrictions on trading during the pandemic and management charges to catering for the whole year were waived. It was also agreed that an amount of £100,000 will be refunded to the caterers over the next 4 years and the whole amount is provided for in the 2020/21 accounts. Admission numbers were 47% down on last year and no events were held during 2020/21. There was an 8% reduction in Membership numbers compared to last year with there being 4,467 members at year end. Donations received totalled £904,200 (£180,300 prior year), with £350,100 of these being restricted. Included in donations income are legacies of £505,000. Capital expenditure amounted to £70,900 and included spend on the Urban Garden Project and the Bandstand. The number of employees dropped from 39 to 32.

## BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

### Report of the Trustees for the year ended 31 March 2021

	KPI's	
	2021	2020
Enterprises Gross Loss/Profit £	-£27,154	£481,293
Enterprises Gross Loss/Profit %	-69%	81%
Enterprises Net Loss/Profit £	-£180,194	£173,738
Enterprises Net Loss/Profit %	-458%	29%
Group Current Ratio	3:1	3:1

### Fundraising

As an independent charity, BBG receives no regular public funding but relies on income it can generate, grants it can secure, memberships, donations from trusts, and philanthropic gifts from individuals who want to ensure the Gardens is preserved and accessible for everyone now and for future generations. All support is greatly appreciated and delivers public benefits and enables BBG to care for one of the most significant botanical gardens in the UK. BBG is registered with the Fundraising Regulator, the regulatory body for charitable fundraising with fundraising carried out in accordance with the Code of Fundraising Practice. The Development Director, Elizabeth Frostick, is a Member of the Chartered Institute of Fundraising. All fundraising was carried out by the charity's in-house Development Director. Fundraising from individuals is currently limited by systems and capacity. We have commissioned some work with an external fundraising consultancy to help support content of trust applications, all aspects of which are approved. The charity voluntarily subscribes to the Fundraising Regulator and continues to ensure adherence to the Regulator's Code of Fundraising Practice. The charity received no complaints about its fundraising work during the year.

BBG places the value of 'respect' at the heart of its Fundraising and informs the day-to-day work of the charity. This approach ensures that in our approach in our fundraising work we will treat current and potential donors with respect, being polite and honest, avoiding being overly aggressive, and being especially careful not to take advantage of donors in vulnerable circumstances.

### **The Cultural Recovery Fund (CRF) and the National Lottery Heritage Fund**

This pandemic has highlighted the importance of nature and green spaces to people and the critical role botanical gardens play in conserving plants and increasing public understanding of plant biodiversity. Despite the huge challenges posed by COVID-19, restrictions, operational and trading disruption, we have been able to progress fundraising and work in developing plans for the long-term future of the Gardens – and in completing some special projects within the Gardens now.

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

### **Report of the Trustees for the year ended 31 March 2021**

We are pleased to report that BBG was successful in obtaining two vital grants from the National Lottery Heritage Fund, the first grant for 20 years. The Emergency Heritage grant of £56,000 supported front-line work during the period of closure, the second grant of £188,000 from their Cultural Recovery Fund, has helped strengthen core business infrastructure with new ticketing and financial systems, fundraising, marketing, and business planning. It also enabled BBG's landmark partnership with the National Trust (supported by the GBSLEP) to continue, as we finalise plans for development and investment and a Stage 1 Heritage Lottery Application.

#### **Capital Development**

Birmingham Botanical Gardens cares for one of the most significant botanical gardens in the UK. But the fact remains that the Gardens and Glasshouses require major investment quite urgently. The operation requires investment to meet contemporary visitor expectations and to enable it to succeed. A Major Project Plan for the Gardens and Glasshouses is in preparation to enable us to develop as a first-class visitor destination and local community resource, a centre for horticultural excellence and green space in the heart of Birmingham. Our vision resonates with a shared importance of nature and green spaces to people and the critical role botanical gardens can play in conserving plants and increasing public understanding of them, especially in our cities and urban areas. The Major Capital Project will form the substance of a Stage 1 Application to the National Lottery Heritage Fund next year and will form the substance of a major appeal.

#### **Bandstand Project**

We are delighted to report the completion of the restoration of the bandstand, thanks to over £100,000 raised from trusts, foundations, and individual supporters. The spectacular Grade II Listed Palm House and Bandstand were both designed by distinguished Birmingham architect, FB Osborn, and built in the early 1870s. Glass in the Palm House was provided by the local Chance Brothers based in Smethwick, suppliers of glass to the Crystal Palace at the Great Exhibition of 1851 and Houses of Parliament (1840-60). Extensive work has included reinstating some original features - including the colour scheme - as well as restoring the roof and lead, timbers, brickwork, mouldings, gold finials and acoustic screen, and some sympathetic adaptations, such as new steps. The bandstand is where Neville Chamberlain gave his first public speech as Prime Minister in 1937 and was later used as an air raid shelter in the Second World War. We are especially grateful for the major donation from the Peter Sowerby Foundation after whom the Peter Sowerby Bandstand has been named. We also thank The Garfield Weston Foundation, GJW Turner Trust, 29<sup>th</sup> May 1961 Trust, Lopylugs & Barbara Morrison Trust, The Feeney Trust, The Grimmitt Trust, Limoges Trust, George Henry Collins Trust and the many supporters who have made individual donations. Thank you very much to each and everyone.

The work was overseen by local conservation architect, Matt Vaughan, from Donald Insall Associates. They in turn commissioned specialist paint restoration company Crick-Smith to

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

### **Report of the Trustees for the year ended 31 March 2021**

undertake historic paint analysis to understand how decorative schemes have evolved over the years. The examination revealed the bandstand had been redecorated up to 18 times during its history. The earliest and most significant scheme, dating back to 1874, identified a two-tone treatment of dark blue/green with a dark red in lead-based oil paints – common during the Victorian era. This has informed the decorative scheme used in the bandstand's restoration. The project has included repairs which restored lost features - such as the diamond pattern Welsh slates and colour scheme - as well as sympathetic adaptations to make it accessible to the public, including the addition of steps and adaptation of the cast iron balustrade. This project would not have been possible without the expertise of a team of contractors and consultants, including Crick-Smith, Mann Williams, PMP Consultants and contractors Reynolds Conservation, who together, have re-established the bandstand's pride of place as a focal point at the Botanical Gardens. There are several other sponsorship opportunities available, which we will be exploring in the future.

### **Volunteers**

Volunteers play a key role in delivering the Gardens' charitable objectives in all areas of our operations from the Board of Trustees to event car parking. While the pandemic curtailed

many of our volunteers' activities here at the Gardens during the year, their support has been continued to be critical in maintaining our National Collections of Bonsai and Cyclamen and we offer our sincere thanks for all their efforts. Our volunteers have also been of huge assistance in tidying and maintaining our Gardens after the depredations of lockdown and furlough.

We would like to thank the following volunteers for all their hard work who have left our Gardens this year: Abi Bains, Simeon Banner, Chris Bolton, Amy Bunce, Stuart Campbell-Guest, Anne Francis, Jamie-Lee Grady, Lollie Horton, Thibaut Marechal and Nathan Phillips. New volunteers who have joined to a warm welcome during this year are Shanice Arkless, Sophia Brown, Jon Carter, Liz Jones, Craig Mackay, Lee McKenzie, and Shona Reid. We are very pleased to recognise the long service of our much valued volunteer Myra Watson who has volunteered for us for 30 years; an amazing milestone achievement.

We look forward to welcoming back all those volunteers who have supported us in the past. We are currently recruiting to take our volunteer programme to even greater success in the future. If you would like to take advantage of the unique opportunities we offer, please contact our Volunteer Manager Kim Hill - [kim@birminghambotanicalgardens.org.uk](mailto:kim@birminghambotanicalgardens.org.uk)



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

### **Report of the Trustees for the year ended 31 March 2021**

#### **Reserves Policy**

Adequate reserves are required for unexpected costs and for future investment. The Charity has a policy of ensuring that cash or borrowing facilities are available to cover three months of normal expenditure. Freely available reserves of £699,390 will last for 9 months post year end. Normal operating expenditure excludes depreciation and restricted funds expenditure.

At the year end the group held reserves to the value of £1,599,977 (2020: £1,459,015), of which £1,347,640 (2020: £1,223,569) were unrestricted.

#### **Future**

This year inevitably has been dominated by the impact of COVID-19, lockdown, planning for gradual reopening and implementing rapid management changes to cope with the changing circumstances. However, the year has also been an opportunity to act strategically for the long term and to start implementing the National Trust's recommendations which they incorporated into a final report and outline business plan during the year.

In doing this we have been immeasurably assisted with grant funding from the Cultural Recovery Fund and from unexpected legacies which have enabled us to procure specialist consultancy advice.

There is no doubt that COVID-19 has accelerated the changes that were already beginning to take shape and that post-pandemic the Gardens' management infrastructure will be transformed with new CRM software – a first for the Gardens - which will link with our accounting and fundraising functions and vastly improve our effectiveness. It will also help us to better understand our visitors and members so that we can better serve their needs.

As we enter the new financial year, we look forward to progressing the next development stage. This will include firming up our development proposals through further option appraisal work and the appointment of business planning consultants who will test for viability. Once a robust plan has been agreed, we will be in a position to apply to the National Lottery Heritage Fund and others for major capital grant assistance required to restore the existing glasshouses, remove some adjacent buildings and introduce others to provide a transformational visitor experience. These proposals will reflect the *Spirit of Place* and *Proposition Statement* developed with the National Trust.

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

[www.birminghambotanicalgardens.org.uk](http://www.birminghambotanicalgardens.org.uk)

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

### **Report of the Trustees for the year ended 31 March 2021**

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

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

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

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

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

#### **Disclosure of information to the auditor**

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

#### **Small Company Provision**

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

**BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED**

**Report of the Trustees for the year ended 31 March 2021**

**Auditors**

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

On behalf of the Trustees.

Martyn Liberson

Chairman

25<sup>th</sup> October 2021

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

### **Opinion**

We have audited the financial statements of Birmingham Botanical and Horticultural Society Limited (the 'Parent Charity') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the Parent Charity's affairs as at 31 March 2021 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

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

### **Other information**

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

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

We have nothing to report in this regard.

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

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

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

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

### **Matters on which we are required to report by exception**

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

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

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

### **Responsibilities of Trustees**

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

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

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the group and the sector, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

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

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

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](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.



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

Ian Holder (Senior Statutory Auditor) for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham

B3 3AX

Date:

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

<b>For the year ended 31 March 2021</b>	Unrestricted	Restricted	Total	Total
<b>Notes</b>	Fund	Fund	Funds	Funds
	£	£	2021	2020
			£	£
<b>Income and endowments from:</b>				
Donations and legacies	554,114	350,105	904,219	180,264
<b>Other trading activities:</b>				
Banqueting Suites	-82,928	-	-82,928	380,446
Income from Garden Centre	122,257	-	122,257	210,542
Other Income	173,313	-	173,313	37,568
<b>Investments</b>	<b>9</b>	206	-	206
			206	1,091
<b>Charitable activities:</b>				
Gardens	415,736	-	415,736	638,912
Education	34,749	-	34,749	149,047
<b>Other income</b>	6,000	-	6,000	6,450
<b>Total</b>	<b>1,223,447</b>	<b>350,105</b>	<b>1,573,552</b>	<b>1,604,320</b>
<b>Expenditure on:</b>				
<b>Raising funds</b>				
Fund raising	41,219	-	41,219	37,038
Banqueting suites	24,493	-	24,493	136,314
Garden Centre	192,992	-	192,992	270,640
<b>Charitable activities</b>				
Gardens	653,170	333,214	986,385	823,495
Education	155,169	-	155,169	173,050
Professional and related fees	32,333	-	32,333	64,409
<b>Total</b>	<b>1,099,376</b>	<b>333,214</b>	<b>1,432,591</b>	<b>1,504,946</b>
<b>Net incoming resources</b>	124,070	16,891	140,962	99,374
<b>Fund balances brought forward</b>	<b>1,223,569</b>	<b>235,446</b>	<b>1,459,015</b>	<b>1,359,643</b>
<b>Fund balances carried forward</b>	<b>1,347,639</b>	<b>252,337</b>	<b>1,599,977</b>	<b>1,459,017</b>

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

**Birmingham Botanical and Horticultural Society Limited**  
**Year Ended March 2021**

**Company no. 248827**

**Balance Sheet at 31 March 2021**

	Notes	Group		Company	
		2021 £	2020 £	2021 £	2020 £
<b>Fixed Assets</b>					
Tangible Assets	<b>10</b>	875,968	967,823	875,968	967,823
Investments	<b>11</b>	-	-	2	2
		<b>875,968</b>	<b>967,823</b>	<b>875,970</b>	<b>967,825</b>
<b>Current Assets</b>					
Stock	<b>12</b>	34,463	35,219	-	-
Debtors	<b>13</b>	355,835	224,783	356,542	338,838
Cash at bank and in hand		797,868	462,502	773,931	327,923
		<b>1,188,166</b>	<b>722,504</b>	<b>1,130,473</b>	<b>666,761</b>
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	<b>(389,157)</b>	<b>(231,310)</b>	<b>(236,272)</b>	<b>(185,570)</b>
Net Current Assets		799,009	491,194	894,201	481,191
<b>Creditors: amounts falling due after one year</b>	<b>14</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>		<b>1,599,977</b>	<b>1,459,016</b>	<b>1,770,171</b>	<b>1,449,016</b>
Financed By:					
Restricted Funds	<b>15</b>	252,336	235,446	252,336	235,446
Unrestricted Funds		1,347,640	1,223,569	1,517,835	1,213,569
		<b>1,599,977</b>	<b>1,459,016</b>	<b>1,770,171</b>	<b>1,449,016</b>

The charity has taken advantage of Section 408 of the Companies Act 2006 and paragraph 397 of the SORP and has not included a separate Statement of Financial Activities in these financial statements. The Statement of Financial Activities on page 26 include £1,534,174 (2020: £1,013,136) of income and £1,213,008 (2020: £1,087,502) of expenditure relating to the charity.

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

M. A. Liberson  
 Director  
 25<sup>th</sup> October 2021

P. White  
 Director  
 25<sup>th</sup> October 2021

## Birmingham Botanical and Horticultural Society Limited

### Notes to the Financial Statements

For the year ended 31 March 2021

#### Consolidated Cash flow Statement

##### A. Cash Inflow from Operating Activities

	<b>Group 2021 £</b>	<b>Group 2020 £</b>
Net Incoming Resources for the Year	140,962	99,372
Depreciation	162,793	143,910
Investment Income	(206)	(1,091)
Decrease/(Increase) in Stock	756	2,788
Decrease/(Increase) in Debtors	(131,052)	(35,610)
(Decrease)/Increase in Creditors	157,847	56,783
<b>Cash Inflow from Operating Activities</b>	<b>331,100</b>	<b>266,152</b>

#### 1. Charitable Company Information

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

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

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

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

**For the year ended 31 March 2021**

**2. Accounting policies**

**Accounting Convention**

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

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

**Basis of preparation**

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

**Group Financial Statements**

These financial statements consolidate the results of the charity and its wholly owned trading subsidiary, Birmingham Botanical Gardens (Enterprises) Limited, on a line by line basis. A separate Statement of Financial Activities for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by the Companies Act 2006. The net incoming resources of the parent entity for the year are £321,155 (2020: £99,381).

**Going concern**

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

The Company has sufficient resources to meet its debts as they fall due and to adjust its expenditure to bring it into line with income. The Trustees have scrutinised budgets and cash flow forecasts under different scenarios to assess the ongoing impact of COVID-19.

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

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

#### **For the year ended 31 March 2021**

#### **Incoming Resources**

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

#### **Donations**

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

#### **Fixed Assets and Depreciation**

Net tangible fixed assets are capitalised and are stated in the balance sheet at cost less depreciation, which is provided in equal instalments over the estimated useful lives of the assets. Short leasehold improvements are depreciated over 5 to 25 years. 25 years is to the lease expiry. For machinery and fixtures and fittings, the charge is 4 to 10 years as appropriate. All assets are for charitable use.

#### **Investment**

Investment in subsidiary is valued at cost less impairment.

#### **Basis of apportionment of overheads**

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

	<b>2021</b>	2020
Charitable activities - Education	<b>12%</b>	12%
Charitable activities – Gardens	<b>88%</b>	88%

Space related costs for the Banqueting Suites and the Garden Centre are apportioned throughout the year via management charges. Management charges for the Banqueting Suites were waived for the whole year due to non trading during the pandemic. Management charges for the Garden Centre were waived during the period of April to June due to the same.

#### **Stock**

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

#### **Operating Leases**

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

#### **Restricted funds**

These are funds that can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for

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

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

#### **For the year ended 31 March 2021**

particular restricted purposes. Depreciation is charged against the relevant fund in respect of fixed assets acquired with restricted funds.

#### **Pension Scheme**

The Charity contributes to a defined contribution scheme.

#### **Financial instruments**

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

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

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

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

### **4. Distribution from Trading Subsidiary**

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

## Birmingham Botanical and Horticultural Society Limited

### Notes to the Financial Statements

For the year ended 31 March 2021

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Turnover	39,330	590,988
Cost of Sales	(66,483)	(109,695)
Gross (Loss)/Profit	(27,154)	481,293
Direct Costs	(89,745)	(7,107)
Administrative Charges	(63,345)	(300,643)
Bank Interest Received	49	195
Profit/(Loss)	(180,194)	173,738
Distribution	-	173,738
Profit/(Loss) Sustained	(180,194)	-

### 5. Analysis of Expenditure

	Staff Costs		Support Costs		Depreciation		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
	£		£		£		£	£
<b>Raising Funds</b>								
Fund Raising	39,666	33,482	1,553	3,556	-	-	41,219	37,038
Banqueting Suites	562	57,672	23,931	35,469	0	43,173	24,493	136,314
Garden Centre	87,067	104,961	93,631	151,288	12,295	14,391	192,992	270,640
<b>Charitable Activities:</b>								
Gardens	372,148	288,503	450,314	459,007	132,438	75,985	954,900	823,495
Education	92,817	103,040	44,293	59,639	18,060	10,362	155,169	173,041
Professional and related fees	-	-	63,818	64,409	-	-	63,818	64,409
	<b>592,259</b>	<b>587,658</b>	<b>677,538</b>	<b>773,368</b>	<b>162,793</b>	<b>143,911</b>	<b>1,432,591</b>	<b>1,504,937</b>



## Birmingham Botanical and Horticultural Society Limited

### Notes to the Financial Statements

For the year ended 31 March 2021

#### 6. Staff costs

	2021	2020
	£	£
Wages and Salaries	535,970	532,299
Social Security Costs	39,382	38,663
Pensions	16,907	16,696
	<u>592,259</u>	<u>587,658</u>

The number of employees was:

	Number	Number
Gardens	7	8
Maintenance	6	6
Educational	5	6
Administration & Reception	8	13
Shop	6	6
	<u>32</u>	<u>39</u>

The average number of full-time equivalent employees was: 25 (2020 – 27.5)

During the year pension costs all related to defined contribution plans and all paid from unrestricted funds. At the yearend £2,690 (2020: £2,685) was still outstanding.

No Trustee received remuneration.

No Trustees were reimbursed expenses during the year.

No employee received remuneration in excess of £60,000 (2020 nil).

During the year, key management personnel (full-time equivalent employees 8.5 (2020: 8)) received emoluments of £273,309 (2020: £272,288).

## Birmingham Botanical and Horticultural Society Limited

### Notes to the Financial Statements

For the year ended 31 March 2021

#### 7. Support costs

	2021	2020
	£	£
Personnel costs	16,733	24,224
Administration costs	23,788	26,664
Garden running costs	26,858	62,714
Purchases	66,532	109,890
Events and fund raising costs	3,404	21,646
Rent and rates	600	-98,954
Insurance	55,888	55,022
Light & heat	110,074	152,903
Bank & credit charges	12,114	14,969
Education costs	12,556	12,334
Repairs and maintenance	77,472	153,299
Publicity and marketing	46,349	88,673
Audit & professional fees	63,818	64,409
Urban Project	15,597	2,500
Sundries	34,885	20,468
Bad Debt	-	40,417
Bandstand Refurb	101,756	
Project Management	9,115	
Alpine Project		22,190
	<b>677,538</b>	<b>773,368</b>

#### 8. Net Incoming Resources

Net Incoming Resources is stated after Charging:	2021	2020
	£	£
<b>Operating Lease Rentals</b>		
-Plant and Machinery	<b>1,273</b>	1,273
<b>Auditors Remuneration</b>		
-for audit services	<b>10,528</b>	9,750
-for non audit services	<b>2,088</b>	900
Depreciation of Tangible Fixed Assets	<b>162,793</b>	131,149

## 9. Interest Receivable

	2021	2020
	£	£
Bank Interest Receivable	<u>206</u>	<u>1,091</u>

## 10. Fixed Assets

### Group and company

#### (a) Tangible Assets

<b>COST</b>				
At 1 April 2020	3,896,027	1,220,175	926,563	6,042,765
Additions	-	19,611	51,327	70,938
Disposals	-	-	-	-
<b>At 31 March 2021</b>	<b><u>3,896,027</u></b>	<b><u>1,239,786</u></b>	<b><u>977,890</u></b>	<b><u>6,113,703</u></b>
<b>Depreciation</b>				
At 1 April 2020	3,492,186	861,008	721,747	5,074,942
Charge for the year	19,087	60,559	83,147	162,793
<b>At 31 March 2021</b>	<b><u>3,511,273</u></b>	<b><u>921,567</u></b>	<b><u>804,894</u></b>	<b><u>5,237,735</u></b>
<b>Net Book Value</b>				
<b>At 31 March 2021</b>	<b><u>384,754</u></b>	<b><u>318,219</u></b>	<b><u>172,996</u></b>	<b><u>875,969</u></b>
At 31 March 2020	<u>403,841</u>	<u>359,166</u>	<u>204,816</u>	<u>967,823</u>

## 11. Investments

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

The net liabilities of the subsidiary are £170,192 (2020: £10,002). The subsidiary's income for the year was £39,379 (2020: £591,183) and expenditure was £219,573 (2020: £417,445). The Subsidiary was reliant on support from the Gardens during 2020/21.

## 12. Stock

	<b>Group</b>		<b>Company</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Stock	34,463	35,219	-	-

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2021**

**13. Debtors**

	<b>Group</b>		<b>Company</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors and commissions due	7,822	7,439	5,586	14,628
Intercompany balance	-	-	3,965	163,265
Prepayments	57,072	62,371	56,049	61,422
Accrued Income	290,941	154,973	290,941	99,524
	<b>355,835</b>	<b>224,783</b>	<b>356,542</b>	<b>338,839</b>

**14. Creditors**

**a. Falling due within one year**

	<b>Group</b>		<b>Company</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade Creditors	148,210	121,374	114,841	85,923
Deferred Income	173,639	49,563	73,514	49,563
Other Taxes and Social Security	31,381	20,071	13,425	12,332
Accruals	35,926	40,302	34,491	37,752
Intercompany	-	-	-	-
	<b>389,157</b>	<b>231,310</b>	<b>236,272</b>	<b>185,570</b>

**b. Falling due after one year**

	<b>Group</b>		<b>Company</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Caterers	75,000	-	-	-

**Birmingham Botanical and Horticultural Society Limited**

**Notes to the Financial Statements**

**For the year ended 31 March 2021**

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

	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	160,013	-	(6,154)	153,859
Sponsorship	5,450	2,430	(2,430)	5,450
Memorial Project	695	-	-	695
Friends	1,906	-	-	1,906
Adventure Playground	12,009	-	-	12,009
Education	16,111	200	(4,157)	12,153
Alpine Project	1,000	1,500	-	2,500
Newsletters	375	-	-	375
Apprentice	1,750	-	-	1,750
Plants	65	-	-	65
Tropical House Refurb	4,000	-	-	4,000
Training	-	5,760	(5,760)	0
Urban Project	8,597	7,000	(15,597)	0
Bandstand	14,141	87,615	(101,756)	0
Eco-Lighting	9,335	-	(1,077)	8,258
Heritage Emergency Fund Grant	-	57,500	(57,500)	0
Culture Recovery Fund Grant	-	188,100	(138,782)	49,318
	<b>235,446</b>	<b>350,105</b>	<b>(333,214)</b>	<b>252,336</b>

**16. Analysis of Total Reserves**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Represented by:			
Tangible Fixed Assets	722,109	153,859	875,968
Current Assets	1,089,688	98,478	1,188,166
Current Liabilities	(389,157)	-	(389,157)
Creditors due over 1 year	(75,000)	-	(75,000)
	<b>1,347,640</b>	<b>252,336</b>	<b>1,599,977</b>

## Birmingham Botanical and Horticultural Society Limited

### Notes to the Financial Statements

For the year ended 31 March 2021

#### 17. Share of the Company

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

#### 18. Taxation Status

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

#### 19. Capital Commitments

	2021	2020
	£	£
Capital Expenditure contracted for but not provided for in the financial statements	-	-
Capital Expenditure authorised but not contracted for	-	-

#### 20. Lease Commitments

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

	Expires Within		Expires more than	
	1 Year	2-5 Years	than 5 Years	Total
Land and Buildings	600	2,400	15,300	18,300
Other	354	-	-	354

#### 21. Related Party Transactions

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

A Trustee's spouse is employed by the Gardens who is paid at commercial rates. The Trustee does not take part in salary discussions.

## Birmingham Botanical and Horticultural Society Limited

### Notes to the Financial Statements

For the year ended 31 March 2021

#### 22. Financial Instruments

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
<b>Financial assets</b>				
Financial assets that are debt instruments classified at amortised cost	298,763	162,412	300,493	277,417
Assets that are Financial Assets Measured at fair Value	797,868	462,502	773,931	327,923
<b>Financial liabilities</b>				
Financial liabilities measured at amortised cost	290,518	231,310	162,758	185,570

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

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

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

	Unrestricted Fund	Restricted Fund	Total Funds 2021	Total Funds 2020
	£	£		
<b>Total Incoming Resources</b>	1,184,068	350,105	1,534,174	1,013,136
<b>Total Resources Expended</b>	(879,803)	(333,214)	(1,213,018)	(1,087,502)
<b>Distribution from Enterprises</b>	-	-	-	173,738
<b>Net Incoming Resources</b>	<b>304,265</b>	<b>16,891</b>	<b>321,156</b>	<b>99,372</b>
<b>Fund Balances brought forward</b>	1,213,570	235,446	1,449,016	1,349,644
<b>Fund Balances carried forward</b>	<b>1,517,835</b>	<b>252,337</b>	<b>1,770,172</b>	<b>1,449,016</b>

## 24. Prior Year Consolidated Statement of Activities

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

For the year ended 31 March 2020

	Unrestricted Fund	Restricted Fund	Total Funds 2020	Total Funds 2019
Notes	£	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies	89,521	90,743	180,264	236,818
<b>Other trading activities:</b>				
Banqueting Suites	380,446	-	380,446	346,314
Income from Garden Centre	210,542	-	210,542	248,516
Other Income	37,568	-	37,568	15,874
<b>Investments</b>	<b>9</b>	<b>1,091</b>	<b>1,091</b>	<b>663</b>
<b>Charitable activities:</b>				
Gardens	638,912	-	638,912	678,273
Education	149,047	-	149,047	158,680
<b>Other income</b>	<b>6,450</b>	<b>-</b>	<b>6,450</b>	<b>7,800</b>
<b>Total</b>	<b>1,513,577</b>	<b>90,743</b>	<b>1,604,320</b>	<b>1,692,938</b>
<b>Expenditure on:</b>				
<b>Raising funds</b>	<b>5</b>			
Fund raising	37,038	-	37,038	80,374
Banqueting suites	136,314	-	136,314	260,613
Garden Centre	270,640	-	270,640	287,486
<b>Charitable activities</b>				
Gardens	754,714	68,781	823,495	654,207
Education	172,244	806	173,050	167,352
Professional and related fees	64,409	-	64,409	76,584
<b>Total</b>	<b>1,435,359</b>	<b>69,587</b>	<b>1,504,946</b>	<b>1,526,616</b>
<b>Net incoming resources</b>	<b>78,218</b>	<b>21,156</b>	<b>99,374</b>	<b>166,322</b>
<b>Fund balances brought forward</b>	<b>1,145,352</b>	<b>214,291</b>	<b>1,359,643</b>	<b>1,193,321</b>
<b>Fund balances carried forward</b>	<b>1,223,571</b>	<b>235,446</b>	<b>1,459,017</b>	<b>1,359,643</b>