

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LTD

ANNUAL REPORT AND ACCOUNTS 2023

Registered Office

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

Telephone: +44(0)121 454 1860

Email: admin@birminghambotanicalgardens.org.uk

MISSION STATEMENT

A diverse botanical world that enhances all our lives.

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

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

THE BOTANICAL GARDENS' STAFF AT 31 MARCH 2023

Management Team

Chief Executive Officer	S. Blair-Manning
Head of Finance	M. Purcell
Development Director	E. Frostick
Director of Horticulture & Curation	E. Hazell
Head Gardener	W. Williams
Education Manager	J. Jarvis
Maintenance Manager	D. Husselbee
Marketing Manager	J. Talat
Office & Information Manager	L. Gwilt
Retail Supervisor	Y. McLaren
Welcome Desk Supervisor	V. Heath

Finance

K. Kang
A. Matthews

Horticulture

L. Belcher
E. Adams
B. Taylor
R. Holland
C. Howell
J. Knock

Maintenance

J. Harris
S. Husselbee
H. Blair
P. Ensell

Education

R. Carless
D. Winston
L. Langston

Retail, Reception and Events

A. Humphries
A. Begum
E. Savage
M. Turner
L. Neate
H. Bird
F. Begum
G. Williams
M. Miller
S. Meese

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

The Trustees are pleased to present their Report together with the financial statements of the Charity for the year ended 31 March 2023.

Reference and administrative details

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

General Committee (Trustees of the Society)

S. Beardsmore	(Chair)
P. White	(Retired 26 September 2022)
J. Taylor	(Retired 26 September 2022)
D. Share	
J. Brown	
C. Clutton-Brock	
A. Varma	(Resigned 6 June 2022)
F. Taylor	
R. Macpherson	
D. Wardle	(Secretary)
F. Lawal-Fatukasi	
R. McAllister	(Resigned 4 July 2022)
P. Smith	
S. Leung	(Resigned 25 September 2022)
J. Bland	(Treasurer) (Appointed 24 October 2022)
R. McLean	(Appointed 27 March 2023)

In accordance with the Articles of Association, and being eligible, J. Bland and R. McLean, are being elected. C. Clutton-Brock, R. Macpherson and L. Lawal-Fatukasi retire and offer themselves for re-election.

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Other Committees and their Chairs at 31 March 2023

Steering Committee:	S. Beardsmore
Education Committee:	Vacant
Finance Committee:	J. Bland (Appointed 24 October 2022)
Horticultural Committee:	D. Share
M.O.R.E Committee:	R. Macpherson

Birmingham Botanical Gardens (Enterprises) Ltd Chair: S. Beardsmore

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

Auditor

Mazars LLP

First Floor

Two Chamberlain Square

Birmingham B3 3AX

Bankers

National Westminster Bank

36, Harborne Road, Edgbaston B15 3BS

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Structure Governance and Management

Governing Document

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

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

Trustees and organisation

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

Related parties

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

Public benefit

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

Risk management

The Trustees have a risk management strategy which comprises:

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

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

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Trustees have identified the following main risks to the Charity:

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

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

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

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

Covid-19 Staffing Impacts: The Gardens have suitable Covid-19 policies in place in relation to Covid-19 testing and remote working.

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

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

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Trustees Meetings

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

	Attendances	Eligible to Attend
S. Beardsmore	7	7
P. White	3	3
J. Taylor	1	3
D. Share	5	7
J Brown	6	7
C. Clutton-Brock	6	7
A. Varma	0	1
F. Taylor	5	7
R. Macpherson	6	7
D. Wardle	7	7
F. Lawal-Fatukasi	6	7
R. McAllister	1	1
P. Smith	3	7
S. Leung	2	4
J. Bland	3	3
R. McLean	1	1

Remuneration

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

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

Insurance

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

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Aims and objectives

The aims of the Charity are:

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

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

In setting our objectives and planning our activities, the Charity has given careful consideration to the Charity Commissioners' general guidance on public benefit. The Charity has a policy that access to our facilities and education should be available to those who cannot afford to be members or pay the full admission price. Children are also given a reduced admission price.

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

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

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

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STRATEGIC REPORT

Overview of the Year April 2022 – March 2023

It was another year of significant change and hard work at the Gardens. Staff and Trustees have worked to develop every aspect of the Gardens to make them the best they can be now, and to put them in a position to secure their future.

Sue Beardsmore, became Chair of Trustees in April 2022, and the first important task was to appoint a new Chief Executive. Following a rigorous recruitment process, we were delighted that Sara Blair-Manning was able to join us in June. She had significant experience with the National Trust, visitor attractions, capital projects, and gardens. She immediately started work to develop her senior leadership team; review staffing and engaging with a wide range of partners - bringing fresh eyes to the visitor experience at the Gardens.

As she started to build her team, she worked in tandem with Development Director, Liz Frostick to make sure our application to the National Heritage Lottery Fund to support our future plans had every chance of success.

In July the Queen's Baton relay came to the Gardens, carried by Dr Sarb Clare MBE, in the run up to Birmingham 2022 Commonwealth Games. We welcomed over 200 guests including Leader of the Council, Cllr Ian Ward; Deputy Leader, Cllr Brigid Jones, Cllr Jayne Francis *Cabinet member* for Digital Heritage Culture and Tourism, and our local ward councillors Cllr Deirdre Alden and Cllr Matt Bennett as the baton arrived in the city.

Our winter 'Luminate' event which attracted more than 32,000 visitors including the Lord Mayor of Birmingham, Cllr Maureen Cornish, and in September our involvement in the Pollinations festival – which included a huge pop-up garden in the centre of Birmingham, which we supported.

There were almost 206,000 visitors to the Gardens over the year.

At the end of the financial year there were 3,549 members, a significant fall on the previous year, in part caused by a change of systems at that point which 'deregistered' some members which was frustrating, but we began to rectify this position immediately and even though this is the report for the year 2022 – 23 it is important to note that numbers have started to recover.

New systems and ways of working were developed from a new car park system and ticketing system 'Spektrix', to the visitor and retail team operation. As with all change there was the odd teething trouble, but these were sorted out and we're grateful to all the staff for their hard work and flexibility.

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Aramark, our catering partners' business continued to recover despite the challenges facing the hospitality industry.

After ending the previous year with a deficit of £39,000 it was encouraging to finish this financial year with net incoming resources of £709,000, of which £90,000 resulted from Unrestricted Funds. Rising costs continue to put pressure on the Garden's operations so the improved results are welcome. Donations received totalled £730,000 (£113,000 prior year), with £705,000 of these being for restricted purposes, including the NLHF grant. Capital expenditure amounted to £63,000. This year saw investment in additional staffing, and healthy reserves were earmarked for match funding for the major project. Group bank balances decreased by £38,000 during the year to £1,010,000. We have a refreshed business plan which is under regular review.

Visitor experience

The overarching visitor experience at The Gardens has been improved over the last 12 months and now puts the visitor at the heart of the Garden's offer.

- The Garden's operations are now safe and supported by a daily Duty Manager process.
- We have cleaner premises and improved interpretation across the site.
- The café menu has been updated and offers a wider range, which is more affordable.
- The retail offer is more appropriate for a garden attraction.
- The programme of events is more inclusive and extensive and evidences partnership working with a wide range of cultural, heritage and educational partners in the City and beyond.
- The Gardens are working in collaboration with Edgbaston High School and City university to offer increased car parking availability for the majority of Garden's events. This has also benefitted our closest neighbours.
- The working environment for staff has been improved, leading to better collaboration between teams and improving the visitor experience; from improved marketing to our education teams now offering public facing programmes.

Sustainability

During 2022-23 BBG continued to work with Dr Breno Nunes, Senior Lecturer in Sustainable Operations Management at Aston University and Deputy Director of CEAS (Centre for Circular Economy & Advanced Sustainability) to finalise a Sustainability Policy for the Gardens. This is a 5 point plan that will guide operations and the Capital Project.

The Gardens has also pledged its commitment to the West Midlands Combined Authority Net Zero Pledge and is being supported in this work by Sustainability West Midlands.

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Birmingham Botanical Gardens recognises the urgency and importance of being sustainable.

We are committed to reducing our environmental impacts to tackle climate change and the biodiversity crisis.

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

Development

One of the most important events this year was the success of our application to the National Lottery Heritage Fund for development funding for our 'Growing our Green Heritage' project. Liz Frostick, Development Director with the support of the Development Committee and a number of specialist consultants, completed a really strong application, which was submitted in May.

We were awarded over half a million pounds towards developing the plans to restore the glasshouses, and develop activities and the sustainability of the Gardens. This is just the first step, there is a long way to go to fulfil the vision of 'Growing our Green Heritage', not least finding another £8 million pounds in funding. Work on this continued alongside the day to day work of running a visitor attraction and tending the Gardens.

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Governance

Work continued to implement the recommendations of the governance review. Articles and Terms of Reference were reviewed and the committee structure began to work in earnest: Horticulture, Finance and General Purposes, Education, Marketing, Operations, Events and Retail. The Development Committee which had overseen the early stages of the Capital Project, will be suspended as the project board for the Major capital project oversees the next stage of the development.

Several trustees left following a change in circumstance post-covid – the pressure of work commitments for each of them meant they felt they had to resign, but we were grateful for their input and commitment while they were with us, and wish them all well for the future - Robyn McAllister, Aikta Varma and Heidi Leung

And two long-serving trustees left as their terms of office came to an end:

Peter White, was Deputy Chair, he had been a trustee of the Gardens since 2011 and had worked extremely hard to further the development plans. He was a huge support to the previous Chair as they negotiated Covid and lockdowns. He was generous with his knowledge of both the Gardens and Heritage projects and his experience and commitment were appreciated.

John Taylor had been a Trustee of the Gardens since 2013 and his experience was invaluable to the committee when facing commercial and operational decisions. He was generous with his time and support, and his expertise will be hard to replace.

A huge thank-you to all these retiring Trustees for their contribution to the Gardens.

Two new Trustees were recruited:

Nigel Bland joined us as the Chair of Finance and General Purposes Committee. Nigel is a qualified Chartered Accountant, the former Finance Director of a Black Country based Financial Services, and he has held senior Finance positions with two Birmingham based Charities. We welcome him.

Rita McLean joined as Heritage Trustee. She is an independent museums and heritage consultant who has worked across the UK heritage and cultural sectors in strategic, advisory and operational roles. She was Director of Birmingham Museums and Art Gallery (BMAG) from 2004 until 2012 and prior to this, Head of BMAG's historic house museums. She has worked on major capital development projects and audience diversity initiatives and we know her skills will be invaluable as we embark on our major project.

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Staffing

There were a number of staff changes, additions as the team grew to face the challenge of a major project, and some goodbyes.

Vicky Heath joined in August as Welcome Desk Supervisor and Development Systems Support Officer.

Debbie Beardall joined us in September as Head of Commercial and Visitor services. She worked hard to support the visitor welcome team and carried out a review of the retail, and events offer at the Gardens. Debbie agreed to work with us on an interim basis while the recruitment of new staff positions was carried out.

Lauren Gwilt joined us in October as Office and Information Manager and we are grateful to them for their work in support of Trustees.

JJ Talat joined us in November as Marketing and Communications Manager.

Emily Hazell joined us in February in a new role as Director of Horticulture and Curation. She had previously worked at the Royal Botanic Garden, Kew and her experience and knowledge were quickly put to good use at the Gardens – supporting our ambition to develop fully the Botanic credentials of the Gardens.

Rebecca Steen, who as Head of Operations had made some significant changes at the Gardens, left us to pursue a new career opportunity. We are grateful to her for her work and commitment during a period of substantial change.

Giulio Veronese, a Senior Horticulturist, returned to his native Italy to pursue a Head Gardener role in a private Italian garden.

Kam Kang, Finance Assistant of 9 years, moved to Mumbai at the end of March.

Jonathan McFarlane, Maintenance Assistant and Animal Handler left at the beginning of the year for an exciting opportunity at Twycross Zoo.

The changes in staffing and operations have been significant this year, and we are grateful to all the staff for their hard work, good humour and flexibility in dealing with them.

HORTICULTURE

The year 2022 to 2023 was one of celebration and consolidation.

In the Summer of 2022 the City hosted the Commonwealth Games and it was pleasing to have the Botanical Gardens play a part in this historical event. The Gardens was chosen as a

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baton relay venue and the Horticultural Team put it on its own trail throughout the glasshouses and gardens. The trail celebrated the national flowers and crops from all of the competing countries, the trail remained as the theme throughout the summer.

The Horticultural Committee continued to meet and focused on developing a robust maintenance schedule. The Horticultural Team were tasked to break the Garden down into areas and maintenance and development plans were requested. Following this priority was given to continue with the Alpine Garden and a scheme identified.

Part of this review looked at the way green waste is managed and it was decided this could be carried out more efficiently with a purposed built area. A successful bid was made to Veolia's Environmental Fund to build a new on site facility. Once completed this will be big enough to not only process all of our waste but it will provide the Gardens with a good quality mulch.

The Horticultural Team have been on the road visiting organisations to increase their knowledge. One successful visit was to Wisley Gardens run by RHS. The team were treated to a tour of the gardens and areas both open and closed to the public. The team were shown how a highly visited garden with a strong learning and scientific centre is managed on a daily basis. The team also visited Chester Zoo to talk about our newly recognised National Byblis collection. Byblis is a welcomed additional to our carnivorous plant collection and will be a prize exhibit in the display.

The Team have continued to work with specialist organisations such as the Bonsai Society and the Nerine Society to ensure our collections are maintained to the highest standard.

Volunteering is still a vitally important part of maintaining the horticultural standards of the Gardens. We are really lucky and our Horticultural Team are ably supported by on average 25 committed volunteers on a monthly basis. They work across the Gardens and are involved in most tasks.

The Horticultural Team and Trustees really value the benefits of not only this important labour but their knowledge and expertise of working with some species is really appreciated.

In early 2023 the role of Director of Horticulture and Curation was appointed. The introduction of this role has provided a greater horticultural resilience to the Gardens and a real focus on improving horticultural direction across the Gardens.

Moving forward focus will be on raising horticultural standards across the Garden and Glasshouses and developing our living collection strategy.

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MARKETING, OPERATIONS, RETAIL, EVENTS

The sub-committee for Marketing, Operations, Retail, and Events (MORE) was set up in 2022 (currently also looking at Education until that committee reconvenes under a new Education Trustee). Terms of Reference have been agreed, with quarterly meetings followed by updates to the main Board. Progress has been made, considering the various key performance indicators necessary to ensure Trustees have adequate oversight of plans, resources and impacts. Several new team members and supplier partnerships have started in the last nine months, and a relatively new database system is still bedding in (requiring staff training and detailed report set-up). Time has been taken to establish new ways of working whilst reviewing longer-term needs.

As part of the NLHF-funded redevelopment programme, recent strategic research has been very useful in understanding current and wider audiences and opportunities for deeper engagement. New branding and website briefs have been issued looking at improved styling and positioning of the Gardens' visitor offer, ensuring it gets noticed by current, lapsed and new visitors.

Ticketed events outside of normal visitor hours continue to attract large numbers of new visitors and provide a different perspective on the experience of the Gardens. With suitably attractive programming changing through the year to take advantage of the seasons, highlights have included the winter Luminate walk, half term dinosaurs, plus comedy and music performances.

The Charity's subsidiary, Birmingham Botanical Gardens (Enterprises) Ltd, which comprises retail and catering activities, showed improved performance in both areas compared to last year and profits of £265k were generated (£46k prior year), which will be distributed back to the Charity.

We are working with our partners Aramark on the food and beverage offer ensuring affordability is balanced with quality, and reporting between the teams is improving.

The retail offer in the shop has been reviewed, with stock lines reassessed, new layout and increased visibility; there are good reasons to expand the appeal of the shop both for gifts and gardening supplies with local residents, separate from a visit to the Gardens.

EDUCATION

Schools' Programme

The number of students and adults who came to the Gardens for educational visits recovered from the Covid pandemic, with 18,345 visiting in the reporting period, compared with 8,670 in 2021-22 and 16,978 in 2019-20 (pre-pandemic). The total number of visiting

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groups was 370, compared with 184 in 2021-22 and 342 in 2019-20 (pre-pandemic). 47% of visits came from Birmingham schools. 53% of visits came from areas further afield including Cheshire, Herefordshire, Nottinghamshire, Derbyshire, Leicestershire, Northamptonshire, Staffordshire and Shropshire. This led to a total Education income for the year (excluding BMet Study Centre rental) of £121,000 (£59,000 in 2021-22 and £102,000 in 2019-20 (pre-pandemic)).

We offered all educational groups two teaching sessions for £11 as a special offer (one session is £7.50) for our off-peak season (August-February), as a way of enhancing groups' experience and generating additional income. This was very popular and many schools opted for this option. In total, this offer generated us additional income of £7,000 from educational groups who were visiting the Gardens anyway.

Educational visit feedback continued to be extremely positive. During the reporting period (73 responses received), 95% of educational groups stated that they thought an educational visit to the Gardens represented good value for money and that they would recommend us to others (the comments from the other 5% were that they had enjoyed their visit, but the minimum charge made it an expensive visit for a small group, that the Gallery space was too hot, and that they were disappointed the playground was closed while it was 're-barked'). Recent positive comments from teachers' evaluations include *'(The teaching sessions were) excellent. Both sessions were relevant to the National Curriculum – length of session, delivery of content and enabling pupils to interact was excellent. Pupils' prior learning was checked with questioning to move both sessions forward, rather than just following a script. Our children definitely felt the wow factor.'* and *'(The highlight of our visit was) definitely the Sensational Science teaching session. Our children loved donning the lab coats and glasses and taking part in the hands-on session. Their faces glowed. I would definitely advise other schools to come.'*

Education Staff, Volunteers and Work Experience Students

Lisa Langston was appointed to the newly created role of Education Co-ordinator in May. This role combines administration and teaching, allowing us to be more flexible with educational bookings.

Amanda Braund left her position as Education Officer in March, for family reasons, after almost eight years at the Gardens. Future staffing and recruitment will be discussed with the new Head of Engagement and Learning, when she takes up post in the summer.

We currently have three volunteers, one of whom started in the previous year, who make a valuable contribution to our educational activities. They are a valuable resource, and their time and effort is greatly appreciated.

We have welcomed three school work experience students during the previous twelve

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months and five longer university student teaching-experience placements. Heidi Leung has left as the Trustee for Education.

Animals

The Education animal collection was increased with the addition of two new Giant African Olive Millipedes. Also, both our Fire Salamanders unfortunately passed away, but have been 'replaced' with two new babies. All animal care plans and risk assessments are reviewed and updated regularly.

Leisure Learning

Our Photography course programme has recommenced following the Covid pandemic, with courses successfully running in July, November and January, and with future courses booked for May, July, September and October. Participant feedback has been very positive, with £1,290 income derived from these courses during the reporting period.

Additional Weekend/School Holiday Income

The Treetops classroom and new marquees are rented to private users when vacant, to garner extra income.

Furthermore, we still offer weekend and school holiday teaching sessions to school holiday clubs and uniformed groups (e.g. scouts), which produces extra income at times when we otherwise would not be generating any.

Commonwealth Games

As part of the Gardens' commemoration of Birmingham hosting the 2022 Commonwealth Games, Education created interpretation signage for the national flower and crop of every country competing at the games. These then formed part of a free Commonwealth trail for children around the Gardens.

Furthermore, four local primary schools (180 children) were invited for a free educational visit to the Gardens in the autumn term, which included a teaching session delivered by Education staff, and plant packs to take away that included all of the equipment needed for each child to plant their own edible plant at school or home.

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Birmingham Metropolitan College (BMet)

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

FINANCE

The Gardens finished the financial year with net incoming resources of £709,000, of which £90,000 resulted from Unrestricted Funds. This compares to a total deficit of £39,000 last year, and it is pleasing to see the recovery from Covid-19 in improved results despite rising costs continuing to put pressure on the Garden's operations.

Total income increased by 46%, with the majority of this increase relating to restricted donations and the NLHF grant of £590,000, which has been accrued for but not yet received. Total costs increased by 2%.

Donations received totalled £730,000 (£113,000 prior year), with £705,000 of these being for restricted purposes and includes the NLHF grant. Capital expenditure amounted to £63,000 and included spend on a new EPOS system, the composting project and an electric utility vehicle.

Group bank balances decreased by £38,000 during the year to £1,010,000. The Gardens have committed £253,000 of its unrestricted funds as match funding towards the development stage of the Capital Project and this has been placed into a designated fund.

This year has seen much needed investment into additional staffing and strengthening of the Garden's Senior Leadership Team, including welcoming our new CEO Sara Blair-Manning. This of course comes with increased wage costs, which will be fully incurred in the next financial year. To offset such costs we are continuously reviewing all of our suppliers and purchases to ensure we are getting the best prices and value for money, along with exploring opportunities for new revenue streams and an improved events programme.

Our measurement of performance has been a focus on improving operations, along with new and updated IT systems that give us more visibility of our activities. We have new KPI's and a refreshed business plan that is being reviewed on a regular basis.

Whilst the Garden's will continue to see our unrestricted reserves and bank balances put under stress over the upcoming years as we progress into the next stages of the Capital Project, we are confident that we now have the right structure, experience and a motivated team to take it forward and secure the Garden's future.

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	KPI's	
	2023	2022
Group Current Ratio	5.35	3.56
Group Cash Ratio	2.72	3.03
Cash Reserves Variance on 3 Months Costs	618,609	680,865
Surplus/Deficit of Operations (Exc. Restricted)	218,149	127,793
Retail Gross Profit %	51%	46%

MAJOR DEVELOPMENT AND FUNDRAISING

National Lottery Heritage Fund (NLHF)

This has been a positive year for fundraising, securing grants and donations totalling £700,000. Efforts have focused on the need to secure major capital investment to preserve the historic infrastructure of the Gardens and to increase charitable impact for public benefit. With a generations' backlog of repairs, condition surveys have identified buildings at risk of closure, unviable facilities, and questionable access for future generations. In May 2022 we submitted a Stage One NLHF application for our planned capital development project, *Growing Our Green Heritage*. We are grateful to the Peter Sowerby Foundation for the generous donation of £54,000 to support the production of a full and comprehensive Interpretation Strategy framework and architectural Vision Plan, part of the requirement for extensive supporting documents relating to all aspects of the proposed development. We were thrilled to confirm in September that the application was successful. The Gardens was awarded a Development Grant of £590,000, with potential to increase this by an additional £4.4 million as the project progresses (£5m in total). This is transformational news for the Gardens and provides a structured process for development over the next 3-5 years.

The Development funding is for 2 years - October 2022 to October 24 - when a further application for the £4.4m will be submitted. This funding will pay for specialist consultancies, staff, and equipment to enable BBG to produce a detailed, costed scheme to restore the historic glasshouse estate, improve visitor, learning, and community engagement to create a place of horticultural excellence and outstanding green space for the whole of Birmingham. To deliver the project the BBG charity must raise a further £8m and needs support from across the board to achieve this. Additional fundraising support in the Development phase will help deliver the fundraising strategy. Discussions are ongoing with the City Council, West Midlands Combined Authority, Arts Council England and a range of other partners, trusts and foundations, and philanthropic organisations.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Growing Our Green Heritage – Our Transformative Project

“Our uniquely biodiverse natural environment is one of the UK’s most significant historic Botanic Gardens and part of Birmingham’s richly diverse cultural history and way of life. This safe, peaceful space is part of the green heart of Birmingham and a hugely treasured place to the city and its communities’ Sue Beardsmore

The historic glasshouse estate is at risk. This is a critical moment as the Grade II* nationally listed botanic gardens and historic glasshouses, designed by J C Loudon in 1829 needs urgent extensive repairs to continue to provide the right environment for the important living plant collection in Birmingham. Support from The National Lottery Heritage Fund will mean we can preserve this historic estate and iconic glasshouses for future generations.

A place of sanctuary, learning and inspiration, bringing people and plants together for another 200 years. We know that a meaningful relationship with nature has significant benefits for health and well-being and we are immensely grateful to the Fund for this unique opportunity to restore an important part of Birmingham’s heritage, champion biodiversity and the environment, and reconnect people with nature.



We will restore the core historic glasshouse estate, rationalize the configuration and operations, and improve engagement to create a first-class visitor destination, community resource, place of horticultural excellence and outstanding green space. The global pandemic and climate change emergency underpin a revised clarity of purpose and unique role we have in reconnecting people with nature and the environment, locally and globally. BBG contributes to the Global Strategy for Plant Conservation which recognises the vital role botanic gardens play as an interface for public engagement. Our plan is rooted in the importance of plant diversity to preserve the planet, contemporary needs, and the potential for public engagement with this ‘miracle green space in Birmingham.’

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

Growing Our Green Heritage will radically reorganise the site, to restore and revitalise the historic buildings, overcome the functional problems which have developed over many decades, enhance revenue generation, improve orientation and movement through the site, enhance visual impact within the wider setting and minimise the impact on the historic fabric. Endorsed by substantive audience consultation, the project will deliver a fundamental and step change in learning and engagement. The Project is all about engagement with people, promoting the value of nature/green spaces and how botanical gardens help in conserving plant biodiversity and increasing public understanding of environmental and sustainability issues. In summary we plan to:

- *Open a central courtyard through demolition of insignificant add-ons.*
- *Reveal and restore the uniquely significant glasshouse range, with original features, including restoration to iconic status of Palm and Lily House.*
- *Demolish bear cages and build multipurpose community facility within an Arid House extension.*
- *Restore the Terrace Suite as the stunning centre of banqueting/events business.*
- *Relocate visitor entrance/retail adjacent to existing café, opening space overlooking the gardens.*
- *Refurbish the Study Centre and a Horticultural learning facility to increase education capacity and ensure safeguarding.*
- *Re-claim the Wilderness for outdoor learning environment with volunteers & children with special needs.*
- *Strengthen the Learning team to deliver new programmes in STEM, science, horticulture, arts, heritage, targeting inner-city schools and adults/families, and Birmingham's diverse communities.*
- *Strengthen the horticultural team and planting, upgrade plant collection management systems to achieve international BGCI Accreditation and improvements in the care of the 7,000 living collection of plants.*
- *Strengthen the business model to develop a more financially sustainable organisation.*
- *Increase fundraising capacity, supporting other income streams to substantively increase the financial resilience of the whole organisation, long term with a 28% growth in visitors and increase in turnover.*

The Commonwealth Project

We raised £30,000 towards a special programme to celebrate the Birmingham Commonwealth Games. 2 free Open Days during the Games encouraged athletes, residents, and tourists to come together and celebrate the city's diverse plants, and heritage. The project was kindly supported by the Birmingham City Council Celebrating Communities Fund, The Neighbourhood Development & Support Unit (NDSU) George Henry Collins Charity, Grantham Yorke Trust, and S&D Lloyd Charity. Working with the Games Activation Team the Garden's launched the Queens Baton Relay Event in Birmingham. We showcased

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

National Plants and Flowers of the Commonwealth and their cultural significance and added to the permanent living collections in the city, creating a permanent legacy at the Gardens. Visitors and schools were taken to the Butterfly House to see spectacular butterfly species from across the world -to reflect the Commonwealth.

A trainee in horticulture placement was created to support the project. The trainee worked on propagating, growing, and planting the displays, as well as developing interpretation materials for the Commonwealth Plant Trails. We are hugely grateful to the Stanley Smith Horticultural Trust for their support of £15,000 towards a full year's traineeship. It was a unique opportunity for a young person to gain trainee experience, grow skills, confidence and understanding of care for a variety of plants and facilitating a successful career in horticulture.

Spread the Composting Project

The appeal to raise £85,000 funds for the Composting Project was successful, and work on the project is planned for early summer 2023. The project works will enable a purpose-designed facility to be constructed in the nursery area of the site, costing £101,000. The Composting Project means we can replace the existing 60-year-old structures with new facilities to process green waste and establish a fully environmentally sustainable composting process at the Gardens, from which our unique collection of plants will continue to thrive. The use of compost leads to a multitude of benefits for all green spaces: saving water by helping soil hold moisture; adding nutrients to soil that helps plant growth, encouraging healthy root structure; balancing soil pH (acidity); and preventing erosion. An effective composting process is pivotal to our ability to sustain a varied ecosystem of plants, and soil biodiversity is key to success. Following a formal tendering process, we are pleased to have awarded the contract to Reynolds Conservation Ltd and the project will be managed with assistance from Conservation Architects, Donald Insall Associates.

We are especially grateful to Veolia Environmental Trust, via the Landfill Communities Trust, and everyone who has supported this project. We wish to acknowledge generous support from The Banister Trust, Roger & Douglas Turner Trust, 29th May 1961 Charity, Lopylugs & Barbara Morrison Trust, Open Gate Trust, HDH Wills Wildlife Trust and CB & HH Taylor Trust. We wish also to acknowledge our very special thanks to all those members and individuals who have donated to the project, whether by cheque or on-line or in our donation boxes.

Ethical Fundraising Policy & Complaints procedure

In March 2022 the Board set out how the Gardens manages ethical issues and social responsibility within fundraising to make sure that the Gardens can demonstrate its obligations in terms of charitable reporting to the Charity Commission. The policy is to ensure fundraising relationships do not directly or indirectly support activities counter to the charitable mission and objects of Birmingham Botanical Gardens. Fundraising across the charitable sector is regulated by the Fundraising Regulator who set and maintain the

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

standards for charitable fundraising in the Code of Fundraising Practice to ensure that fundraising is legal, honest, open, and respectful to the public.

Thank you to all our Funders and Supporters

We are grateful to the generosity of all our funders, members and individual supporters who have made this project possible. As a registered and independent charity, Birmingham Botanical Gardens, we receive no regular public funding. The charity relies on income we can generate from visitors, members, grants we can secure and generous donations from people who share our vision to nurture and make the Gardens accessible for everyone now, and for future generations.

Volunteers

Volunteers are vital to the successful running of the Charity and we were fortunate to receive a substantial input of volunteer assistance in all aspects of the Gardens for which we are extremely grateful.

Our biggest cohort of volunteers support the Horticulture team giving over 4000 hours of valuable time including maintaining the National Collections of Bonsai and Cyclamen. In addition to this we received over 1600 hours of volunteering across Plant Records, Education, Library, Retail, Welcome Desk and Events. We also enjoyed 154 hours of Corporate Volunteering provided by Ofwat and HSBC. We would like to express our sincere thanks to all who volunteer their time so generously.

Friends

In May 2022 the Gardens were delighted to host the AGM of Friends of Botanic Gardens Forum. Members attending in person were from Edinburgh, Bristol, Ness, Treborth, Oxford, Sheffield and Birmingham with those attending via Zoom from Glasgow, Dundee, NBG Wales, Ventnor, Belfast and Westonbirt. The weather was very kind on the day showcasing the Gardens at their best.

In November 2022 Friends were delighted to welcomed 30 visitors from the Calthorpe Residents Society to a coffee morning prior to guided walk and talk from the Head Gardener. This proved to be very successful with a request to hold another one in 2023. In December 2022 Friends repeated the successful Christmas wreath making event with Jane Edmonds providing her expertise thereby ensuring all were delighted with their creations.

Our thanks go to all the members of this committee who volunteer their time and expertise so generously.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED
Report of the Trustees for the year ended 31 March 2023

Reserves Policy

Adequate reserves are required for unexpected costs and for future investment. The Charity has a policy of ensuring that cash or borrowing facilities are available to cover three months of normal operating expenditure. Liquid funds of £910,474 will last for 6 months post year end. Normal operating expenditure excludes depreciation and restricted funds expenditure.

At the year end, the group held reserves to the value of £2,269,692 (2022: £1,560,937), of which £1,160,085 (2022: £1,323,632) were unrestricted.

It should be noted that although reserves currently appear significant, Trustees are still mindful of the following which may significantly and detrimentally affect financial reserves.

1. As noted in last year's Annual Report, the Garden's current historic infrastructure is worn out, fragile and in poor condition.
The core heritage infrastructure is at risk, threatening its survival and access for future generations. The historic glasshouses need extensive repair and are under consideration for the 'at risk register' by Historic England.
Trustees and the Director of Development are actively applying for significant grant funding and donations to address the conservation repairs required (circa £14m), and although the first round NLHF was successful, in order for The Gardens to achieve the levels of further investment required significant amounts of the current reserves are anticipated to be used as 'seed funds' and 'match funding'. It is therefore expected that the current levels of reserves will be diminished during the next 12-18 months as part of the fundraising process. Nevertheless, the reserves policy will be adhered to.
2. The resurgence and impact of Covid-19 appear to be diminished, but if it was to re-emerge would still pose a risk to the financial security and longevity of the Gardens at a vulnerable stage. In the case of having to close The Gardens, Trustees are mitigating this risk by adhering to the reserves policy. Trustees would also look to use additional reserves to secure the future of the Gardens should we be forced to close for any reason.

LOOKING FORWARD

As predicted last year, we are facing significant change. We are excited about the development of activities and engagement at the Gardens, and the work of the Horticulture team on our living plant strategy and our aim to become BGCI* accredited, as well as 'Growing our Green Heritage'. We must submit detailed plans to the National Lottery Heritage Fund and work will carry on over the next 12 months. We want to offer more to our members and visitors, and raise the funds we need to save the Gardens.

BIRMINGHAM BOTANICAL AND HORTICULTURAL SOCIETY LIMITED

Report of the Trustees for the year ended 31 March 2023

We need the support of members, visitors, neighbours, volunteers and friends and the wider community. Please join us one way or another in our project to save the Gardens for the next 200 years.

We are a Charity that fundamentally only exists through the commitment of our members, friends and volunteers. Volunteers are at our heart – and there are many roles and opportunities for them to fill. If you are interested in getting involved – in any way – please do get in touch through our website:

www.birminghambotanicalgardens.org.uk

*Botanic Gardens Conservation International

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 2023

Auditors

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

On behalf of the Trustees.



S. Beardsmore

Chair

Date: 11th Sep 2023.

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 2023 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 2023 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Use of the audit report

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

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

DHose
David Hoose (Oct 2, 2023 13:04 GMT+1)

D. Hoose (Senior Statutory Auditor) for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham

B3 3AX

Oct 2, 2023

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

For the year ended 31 March 2023		Unrestricted	Restricted	Total	Total
		Fund	Fund	Funds	Funds
		£	£	2023	2022
Notes				£	£
Income and endowments from:					
		24,712	705,311	730,023	113,408
Other trading activities:					
		497,788	-	497,788	414,717
		280,623	-	280,623	288,801
		19,229	-	19,229	50,032
Investments	9	5,032	-	5,032	104
Charitable activities:					
		772,255	-	772,255	731,316
		169,195	-	169,195	99,759
		16,005	-	16,005	503
Total		1,784,839	705,311	2,490,150	1,698,640
Expenditure on:					
	5				
Raising funds					
		57,176	-	57,176	51,592
		239,441	-	239,441	303,822
		280,955	-	280,955	332,622
Charitable activities					
		856,230	74,870	931,100	826,043
		184,977	11,346	196,323	169,754
		76,400	-	76,400	53,847
Total		1,695,179	86,216	1,781,395	1,737,680
Net incoming resources		89,660	619,095	708,755	(39,040)
Fund balances brought forward		1,323,632	237,305	1,560,937	1,599,977
Fund balances carried forward		1,413,292	856,400	2,269,692	1,560,937

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 2023

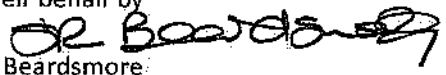
Company no. 248827

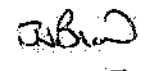
Balance Sheet at 31 March 2023

	Notes	Group		Company	
		2023 £	2022 £	2023 £	2022 £
Fixed Assets					
Tangible Assets	10	655,554	727,407	655,554	727,407
Investments	11	-	-	2	2
		<u>655,554</u>	<u>727,407</u>	<u>655,556</u>	<u>727,409</u>
Current Assets					
Stock	12	42,155	39,037	-	-
Debtors	13	933,010	142,188	844,452	317,926
Cash at bank and in hand		1,010,282	1,047,948	972,023	900,854
		<u>1,985,447</u>	<u>1,229,173</u>	<u>1,816,475</u>	<u>1,218,780</u>
Creditors: amounts falling due within one year	14	<u>(371,309)</u>	<u>(345,643)</u>	<u>(297,170)</u>	<u>(261,054)</u>
Net Current Assets		<u>1,614,138</u>	<u>883,530</u>	<u>1,519,305</u>	<u>957,726</u>
Creditors: amounts falling due after one year	14	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>
Net Assets		<u>2,269,692</u>	<u>1,560,937</u>	<u>2,174,861</u>	<u>1,685,135</u>
Financed By:					
Restricted Funds	15	856,400	237,305	856,400	237,305
Unrestricted Funds		1,160,086	1,323,632	1,065,255	1,447,830
Designated Funds	16	253,206	-	253,206	-
		<u>2,269,692</u>	<u>1,560,937</u>	<u>2,174,861</u>	<u>1,685,135</u>

The Charity has taken advantage of Section 408 of the Companies Act 2006 and paragraph 397 of the SORP and has not included a separate Statement of Financial Activities in these financial statements. The Statement of Financial Activities on page 35 include £1,691,996 (2022: £995,112) of income and £1,248,264 (2022: £1,080,149) of expenditure relating to the Charity.

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


 S. Beardsmore
 Director
 Date: 11th Sep. 2023

J. Bland 
 Director
 Date: 11.9.2023

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

Consolidated Cash flow Statement

	Note	Total Funds £	Prior Year Funds £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	A	<u>20,093</u>	<u>259,370</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,032	104
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(62,786)	(9,396)
Proceeds from sales of investments		-	-
Purchase of investments		-	-
Net Cash provided by (used in) investing activities		<u>(57,754)</u>	<u>(9,292)</u>
Cash flows from financing activities:			
Repayments of borrowing		-	-
Cash inflows from borrowing		-	-
Receipt of endowment		-	-
Net Cash provided by (used in) financing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		(37,661)	250,078
Cash and cash equivalents at the beginning of the reporting period		1,047,948	797,868
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash and cash equivalents at the end of the reporting period		<u>1,010,287</u>	<u>1,047,947</u>

	£	£
A. Cash flows from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	708,756	(39,041)
Adjustments for:		
Depreciation charges	134,642	157,957
Dividends, interest and rents from investments	(5,032)	(104)
(increase)/decrease in stocks	(3,118)	(4,574)
(increase)/decrease in debtors	(790,822)	213,647
Increase/(decrease) in creditors	(24,334)	(68,514)
Net cash provided by (used in) operating activities	20,093	259,370

Birmingham Botanical and Horticultural Society Limited
Notes to the Financial Statements

For the year ended 31 March 2023

1. Charitable Company Information

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

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

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

2. Accounting policies

Accounting Convention

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

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

Basis of preparation

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

Group Financial Statements

These financial statements consolidate the results of the Charity and its wholly owned trading subsidiary, Birmingham Botanical Gardens (Enterprises) Limited, on a line by line basis. A separate Statement of Financial Activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by the Companies Act 2006. The net incoming resources of the parent entity for the year are £443,731 (2022: £85,037).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

Going concern

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

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

Incoming Resources

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

Donations

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

Fixed Assets and Depreciation

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

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

Investment

Investment in subsidiary is valued at cost less impairment.

Basis of apportionment of overheads

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

	2023	2022
Charitable activities - Education	12%	12%
Charitable activities – Gardens	88%	88%

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

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

Stock

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

Operating Leases

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

Restricted funds

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

Pension Scheme

The Charity contributes to a defined contribution scheme.

Financial instruments

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

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

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

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

4. Distribution from Trading Subsidiary

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

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

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

	2023	2022
	£	£
Turnover	797,640	703,518
Cost of Sales	(137,233)	(155,509)
Gross Profit	660,407	548,009
Direct Costs	(135,644)	(128,890)
Administrative Charges	(260,253)	(373,131)
Bank Interest Received	515	8
Profit	265,025	45,996
Distribution	(45,996)	-
Reserves		
Profit/(Loss) Sustained	94,831	(124,198)

5. Analysis of Expenditure

	Staff Costs		Support Costs		Depreciation		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
	£		£		£		£	£
Raising Funds								
Fund Raising	55,951	50,045	1,225	1,547	-	-	57,176	51,592
Banqueting Suites	21,815	72,854	160,942	164,531	56,684	66,437	239,441	303,822
Garden Centre	97,869	123,800	176,085	200,671	7,001	8,151	280,955	332,622
Charitable Activities:								
Gardens	423,848	340,298	444,071	412,380	63,180	73,365	931,099	826,043
Education	118,145	107,146	70,402	52,603	7,776	10,004	196,324	169,754
Professional and related fees	-	-	76,400	53,847	-	-	76,400	53,847
	717,628	694,143	929,125	885,579	134,641	157,957	1,781,395	1,737,680

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

6. Staff costs

	2023	2022
	£	£
Wages and Salaries	642,152	631,491
Social Security Costs	55,077	44,605
Pensions	20,398	18,048
	717,628	694,144

The average number of employees was:

	Number	Number
Horticulture	7.5	8
Maintenance	5	6
Educational	5	4
Administration & Welcome	10	8
Fundraising	1.5	1
Garden Centre	6	6
	35	33

The average number of full-time equivalent employees was: 26.5 (2022 – 25)

Included in the calculations are 5 employees on zero hours contracts (2022 – 2).

During the year, pension costs all related to defined contribution plans and are all paid from unrestricted funds. At the year end £0 (2022: £2,366) was still outstanding.

No Trustee received remuneration.

No Trustees were reimbursed expenses during the year.

No employees received remuneration in excess of £60,000 (2022 - 1).

During the year, key management personnel (full-time equivalent employees 9.5 (2022: 8.5)) received emoluments of £386,522 (2022: £383,147).

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

7. Support costs

	2023	2022
	£	£
Personnel	39,620	32,797
Administration costs	51,683	71,257
Garden running costs	35,782	42,798
Purchase of Retail Stock	137,209	157,335
Events and fund raising cost	48,458	18,991
Rent and rates	4,225	2,895
Insurance	66,784	59,470
Utilities	165,309	141,801
Bank & credit charges	23,701	22,775
Education costs	16,736	10,707
Repairs and maintenance	152,560	154,039
Publicity and marketing	32,566	47,287
Audit & professional fees	76,400	53,847
Urban Project	-	595
Sundries	27,333	13,772
Project Management	-	1,200
Alpine Project	8,636	5,100
Research & Development	16,293	33,144
Interpretation	9,980	14,970
Commonwealth Project	15,849	801
	<u>929,125</u>	<u>885,581</u>

8. Net Incoming Resources

Net Incoming Resources is stated after charging:	2023	2022
	£	£
Operating Lease Rentals		
-Plant and Machinery	4,237	4,237
Auditors Remuneration		
-for audit services	15,650	13,375
-for non audit services	7,230	2,738
Depreciation of Tangible Fixed Assets	<u>134,642</u>	<u>157,957</u>

9. Interest Receivable

	2023	2022
	£	£
Bank Interest Receivable	<u>5,032</u>	<u>104</u>

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

10. Fixed Assets

Group and company

(a) Tangible Assets	Short Leasehold £	Machinery & Others £	Fixtures & Fittings £	Development £	Total £
COST					
At 1 April 2022	3,896,027	1,244,175	982,897	-	6,123,099
Additions	-	50,276	9,579	2,931	62,786
Disposals	-	-	-	-	-
At 31 March 2023	3,896,027	1,294,451	992,476	2,931	6,185,886
Depreciation					
At 1 April 2022	3,530,360	981,722	883,609	-	5,395,691
Charge for the year	19,087	50,248	65,307	-	134,642
At 31 March 2023	3,549,447	1,031,970	948,916	-	5,530,334
Net Book Value					
At 31 March 2023	346,580	262,481	43,560	2,931	655,554
At 31 March 2022	365,667	262,453	99,288	-	727,408

11. Investments

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

The net assets of the subsidiary are £94,832 (2022: net liabilities of £123,196). The subsidiary's income for the year was £797,640 (2022: £703,518) and expenditure was £533,130 (2022: £657,530).

12. Stock

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Stock	42,155	39,037	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

13. Debtors

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors and commissions due	237,433	40,894	96,297	27,813
Intercompany balance	-	-	52,603	198,746
Prepayments	83,960	69,782	83,935	69,056
Accrued Income	611,617	31,512	611,617	22,313
	933,010	142,188	844,452	317,928

14. Creditors

a. Falling due within one year

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Trade Creditors	171,086	148,298	151,221	117,932
Deferred Income	106,950	110,639	81,951	85,639
Other Taxes and Social Security	39,296	34,695	14,695	12,337
Accruals	53,977	52,011	49,303	45,146
Intercompany	-	-	-	-
	371,309	345,643	297,170	261,054

b. Falling due after one year

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Caterers	-	50,000	-	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

15. Reconciliation of Movements in Restricted Reserves

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Fixed Assets	147,705		(6,154)	141,551
Sponsorship	5,500	12,870	(3,765)	14,605
Friends	201	815	(150)	866
Adventure Playground	12,009	-	-	12,009
Education	12,354	250	(11,346)	1,258
Corporate Volunteers	-	260	-	260
Alpine Project	3,500	5,336	(8,636)	200
Tropical House Refurb	4,000		-	4,000
Training	15,000	3,192	(18,192)	-
Wildlife Garden	500		-	500
Interpretation & Masterplanning	30,837	724	(26,273)	5,288
Composting	3,500	81,551	-	85,051
Commonwealth	2,199	9,500	(11,699)	-
Development	-	590,814	-	590,814
	237,305	705,312	(86,216)	856,400

Restricted funds, referred to as 'Development' have been received in the year from the Heritage Lottery Fund to commence the 'Growing our Green Heritage Project', and will be spent by October 2024.

Sponsorship funds will be spent in the next financial year to purchase and maintain benches and trees.

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

Composting funds will be spent in the next financial year on the composting project, which will be completed by October 2023.

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

16. Analysis of Total Reserves

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total £
Represented by:				
Tangible Fixed Assets	514,004	141,550		655,554
Current Assets	1,017,389	714,852	253,206	1,985,447
Current Liabilities	(371,309)	-		(371,309)
	1,160,085	856,400	253,206	2,269,692

Unrestricted funds total £1,413,292, of which £253,206 has been transferred to a designated fund, representing the matched funding required for the Development Stage of the Capital Project.

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

	2023 £	2022 £
Capital Expenditure contracted for but not provided for in the financial statements	100,233	-
Capital Expenditure authorised but not contracted for	844,020	-

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

20. Lease Commitments

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

	Expires Within		Expires more than	Total
	1 Year	2-5 Years	than 5 Years	
Land and Buildings	600	2,550	13,950	17,100
Other	4,237	1,012	-	5,249

21. Related Party Transactions

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

A relative of the CEO was employed by the Gardens on a casual contract and was paid at commercial rates. The CEO did not take part in salary discussions and the relative is no longer employed by the Gardens as this was a temporary position only. The employment was supported by the Board of Trustees.

22. Financial Instruments

	Group		Company	
	2023	2022	2023	2022
Financial assets	£	£	£	£
Financial assets that are debt instruments classified at amortised cost	849,050	72,406	760,517	248,872
Assets that are Financial Assets Measured at fair Value	1,010,282	1,047,948	972,023	900,853
Financial liabilities				
Financial liabilities measured at amortised cost	264,359	285,005	215,220	175,415

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

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

Birmingham Botanical and Horticultural Society Limited

Notes to the Financial Statements

For the year ended 31 March 2023

23. Statement of Financial Activities – Parent Company

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Total Funds 2023	Total Funds 2022
Total Incoming Resources	986,684	705,312	-	1,691,996	995,112
Total Resources Expended	(1,162,048)	(86,216)	-	(1,248,264)	(1,080,149)
Distribution from Enterprises	45,996	-	-	45,996	-
Net Incoming Resources	(129,368)	619,096	-	489,728	(85,037)
Fund Balances brought forward	1,447,830	237,305	-	1,685,135	1,770,172
Transfer to Designated Fund	(253,206)	-	253,206	-	-
Fund Balances carried forward	1,065,255	856,400	253,206	2,174,861	1,685,135

24. Prior Year Consolidated Statement of Activities

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

For the year ended 31 March 2022		Unrestricted	Restricted	Total	Total
		Fund	Fund	Funds	Funds
		£	£	2022	2021
Notes				£	£
Income and endowments from:					
	Donations and legacies:	10,893	102,515	113,408	904,219
Other trading activities:					
	Banqueting Suites	414,717	-	414,717	-82,928
	Income from Garden Centre	288,801	-	288,801	122,257
	Other income	50,032	-	50,032	173,313
	Investments	9	104	-	104
	Charitable activities:				
	Gardens	731,316	-	731,316	415,736
	Education	99,759	-	99,759	34,749
	Other income	500	-	500	6,000
	Total	1,596,124	102,515	1,698,639	1,573,552
Expenditure on:					
	Raising funds	5			
	Fund raising	51,592	-	51,592	41,219
	Banqueting suites	303,822	-	303,822	24,493
	Garden Centre	332,622	-	332,622	192,992
	Charitable activities				
	Gardens	708,497	117,547	826,043	986,385
	Education	169,754	-	169,754	155,169
	Professional and related fees	53,847	-	53,847	32,333
	Total	1,620,133	117,547	1,737,680	1,432,591
	Net incoming resources	(24,009)	(15,032)	(39,041)	140,962
	Fund balances brought forward	1,347,639	252,337	1,599,977	1,459,015
	Fund balances carried forward	1,323,630	237,305	1,560,936	1,599,977