

Company Number 01944650 (England & Wales)
Charity Number 516855

Castle Bromwich Hall and Gardens Trust

(A Company Limited by Guarantee and not having a Share Capital)

Report of the Trustees and Unaudited Financial Statements

For the Year Ended 31 December 2021

Castle Bromwich Hall and Gardens Trust

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For The Year ended 31 December 2021

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Castle Bromwich Hall and Gardens Trust

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, are pleased to present their report together with the financial statements of the charitable company for the year ended 31 December 2021 which are also prepared to meet the requirements of a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the Trust are to promote the permanent preservation and restoration of the Gardens (including any structures and buildings contained therein), which adjoin Castle Bromwich Hall, for the benefit and education of the public generally.

The Trust continues to restore and maintain the Gardens and keep them open to the public. Fund raising events take place on a number of weekends during the year.

The Trust depends upon the contribution of a large number of volunteers who work across the whole range of its activities.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)', when reviewing the Charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

Despite a gradual opening up of the restrictions, 2021, the second year of pandemic, continued to be challenging - but it also brought very tangible and positive opportunities for the Gardens. These Annual Accounts for the calendar year of 2021 are yet again written from the viewpoint of late summer 2022. We expressed a hope last September that we would be able to return to a more practical June AGM, the fact that we have not been able to do that rather accurately reflects just how challenging the volume, and unpredictability, of the work has been over the last 20 months.

As in 2020 the investment in core costs and in special projects from various sources of public funding has been crucial to survival and development. These accounts indicate the volume and variety of funding streams we have benefitted from across 2020/21 and 22.

The National Lottery Heritage Fund, the Arts Council and Historic England, the main distributing bodies for the pandemic emergency grant funding of Cultural Recovery Funds and the Green Recovery Fund, have all felt like true supportive partners to our Trust.

Their staff's efficient and prompt administration and informed understanding of situations like ours have been yet another beacon of light in these difficult times.

Navigating lockdowns and restrictions, the Gardens managed to remain open to the public, as in 2020, at almost every opportunity. While we have not returned to a full seven days of public access, we have settled into regular Wednesday to Sunday opening (30 hours per week), with additional 'specials' and other event occasions.

In 2021 visitor numbers grew by 35% in comparison to 2020 (15% on 2019).

Visitor numbers are certainly not the only important metric for the Trust, but 11,000 is still a rather low number for a Garden our size; there is plenty of room for growth in the coming years.

The Gardens and their management: Denise Seckham, Head Gardener reports

“Yet again I have been overwhelmed by the support for the Gardens from our horticultural volunteers. The team deserves great credit for continuing to care for our Gardens throughout another difficult year. The enthusiastic response to creating high standards of display and creating so much with limited resources astounds me. Thank you everyone for your continued support.

Our garden highlights for 2021 included:

- The clearance of the Gardens storage site to prepare for the delivery and construction of the building (Gardeners machinery store) in early 2022, now complete.
 - A rather large sycamore reduction that allowed us to reopen an area of the garden that had been closed due to safety issues.
 - The building of a new bridge in the outer orchard which spans a drainage ditch. This replaced an older unsafe and rotten bridge on the same site.
 - The tackling of a backlog of routine maintenance from 2020.
 - The return of Trinity Specialist College students to help out in the garden.
 - The production of fruit and vegetables which rather than go to waste are transformed into jams and chutneys for resale in the garden.
 - The removal of a hedgerow at the Mirror Pond to install a new gate linking the Parkland to the Garden.
 - The new compost area was built from pallets (courtesy of EHSmith) and now fully functional. Waste from the garden is now composted and turned into mulch for spreading onto beds in the upper and lower wilderness.
 - The sourcing and planting of historic fruit trees from Solihull Council to replace poor specimens and reduce gaps in our orchard areas.
 - The purchasing and planting of bare root buxus (box) plants to repair our (Maltese cross) parterre after a large area of it unexpectedly died.
 - The reduction of spring bedding costs by replacing with spring flowering bulbs which have the added advantage of being able to be replanted in other areas of the garden after flowering.”
-

As is evident to all, just managing a Garden of this size and complexity remains a challenge which both professional and volunteer staff continue to rise to. With the benefit of additional funding available this year, the team has felt emboldened to tackle some longer-term maintenance tasks and improvements.

Visitors throughout 2021 were voluble in their appreciation, not just of the Gardens as a whole, but of the condition and standards.

In 2022 funding from the National Gardens Scheme (via WFGA's WRAGs scheme) has enabled us to engage a trainee gardener for 2 days over 12 months. A welcome addition. [The Gardeners store finished in 2022.]

While these pandemic times have necessarily focussed on the very short term – ‘today and tomorrow’ - the enforced change of focus has also highlighted that the Gardens restoration is now over 30 years old and longer-term renewals and replacements will need to be planned for in the next phase of the Gardens existence. Investments in staff, machinery and plants must be part of future planning.

Wall, Music Room and hard landscaping

As reported in last year's accounts, a catastrophic collapse of a length of the historic perimeter wall, happened early in 2021. Emergency works to shore up and make safe were carried out (supported by funding from Lord Bradford's charitable fund). Engineering surveys, QS reports and subsequently a conservation based Condition Report on all the walls, buildings and hard landscaping have been undertaken.

We now have a clear picture of both general maintenance and specific project actions – and funding - needed over the next few years. The appropriate restoration of the wall itself is likely to cost at least £200,000 and following the advice of Historic England, we will be including that project in wider plans for the Gardens over the next 10 years. While it is frustrating not to have been able to reinstate the wall quickly, a focus purely on that would ignore the other pressing needs of a collapsing roof on the old visitor centre, ageing water and waste pipes and insufficient power systems. The recent funded installation of solar panels and future rainwater harvesting on a new Gardeners' Machinery Store have offered us a pilot example of how we may address the longer term.

A bid for Government funded Kickstarter (short term apprentices) to learn basic maintenance of the wall was not successful in 2021 but still remains a goal.

The restoration of the roof and windows of the Music Room, in contrast, has been a great success. Emergency funding from Historic England enabled us to completely refurbish the severely leaking roof, replaster the internal walls and replace the discoloured windows with new safety glass. Although there are still residual damp problems (a hidden chimney breast) and a broken uneven floor to address we have 'rediscovered' the charm and the amazing acoustic of the building. The space will be used, once again for temporary exhibitions, musical recitals and with our new (2022) weddings license, as a memorable place for couples to 'tie the knot'.

The Parkland

Although a long-term ambition, working on the Gardens' surrounding 30 acres of Historic Parkland was not in any developed plan - especially during a pandemic. However, our sense of responsibility for heritage and the environment came into play when a unique opportunity arose to be part of an amazing project alongside Birmingham City Council, Solihull Metropolitan Borough Council and the two local Wildlife Trusts. The 30 acre Parkland outside the Gardens' fences, locally known as 'Lady Brads' and all part of the historic Bradford estate was purchased by the West Midlands County Council in the 1980s in a bid to stop housing development on the historic site and was saved from further encroachments by its designation as a Local Nature Reserve and a Grade2* Park and Garden. Although successful, little further work has been done on the site for decades.

A DEFRA emergency fund enabled us, and four other environmental projects along the River Cole, to do some essential restoration works to conserve and maintain the value of the distinct and valuable habitats.

Our Birmingham City Council nominated Trustee, Cllr Diane Donaldson was crucial in persuading, an initially very cautious, Birmingham Council that our funded project would be a once in a lifetime chance to benefit the land they own and to the citizens of the area.

Over the 12-month project, the temporary Parkland team helped open up paths, install interpretation and nature trails and engage users and volunteers in the continued use and care of the vast area.

While tackling and managing over 30 years of benign neglect cannot be 'fixed' in 12 months, the impact is truly astounding and has been praised and appreciated by regular users, especially dog walkers, new users and our elected representatives all the way up to MPs and the Regional Mayor. Further maintenance work will need funding and volunteers, of course, but we are beginning to make a successful economic and environmental case for seeing the Gardens and the Parkland as complementary and mutually beneficial.

Our marketing to visitors, and potential visitors, can now comfortably and confidently say that there are 40 acres of historic and beautiful outdoor spaces to explore – it is already proving to be a popular draw – eg during the Commonwealth Games, some visitors to the areas visited twice in order to experience both the wild and the formal - each time, using our outdoor café.

The Visitor Offer

As in 2020 we provided a full range of cultural and family activities across the year, all continuing to comply with social distancing and covid safety rules. We continued to benefit, in part, from many people's reluctance to travel far or to go to indoor events.

Alongside many others in the heritage and cultural industries profit margins on events were tight and it was – and in 2022 still is - impossible to predict audience behaviours. It has been impossible to rely on benchmarks, even from the last 'normal year' of 2019. Covid 'aftershocks' and the cost-of-living crises in 2022 and 2023 promise further uncertainty. We know all our work during 2020 and 2021 enabled us to grow our general customer base and reach and we will work hard to retain that during yet more predicted turmoil in the coming years.

Outdoor Café and Shop

At the start of the pandemic in 2020, the indoor café in the visitor centre was deemed an unsafe environment for staff, volunteers and visitors. A makeshift shop/café was moved into the Orangery. In March 2021, with funding support from the Cultural Recovery Fund, a new temporary cabin structure was built to replace the unhealthy forty year old portacabin in the Courtyard. The Trust's administration office now operates from a refurbished 'side' section of the old visitor centre building.

The new cabins began to be used as a visitor ticket kiosk, shop and café. The attraction of an outdoor café during pandemic restrictions became quickly evident.

Throughout 2021 and 2022 we have been nudging forward and improving things steadily; we still feel very much to be on the nursery slopes but reactions have been overwhelmingly positive.

The change of style and operational model was an enforced reaction to the external conditions of Covid, yet it has catapulted the Trust's daily operations towards the long-held wish to become a local 'destination'.

Limiting the food offer and developing our brand around the terms 'homemade', 'artisan', 'local', 'plant based' and 'organic' have definitely helped.

Staff and volunteer holidays and continued covid absences, challenge further growth, we have not yet reached a level of 'comfortably efficient' daily operation. However, as 2022 has seen an amazing threefold increase in café/kiosk turnover on 2021, we are probably doing something right.

Trustees and Governance

There have been, in the latter half of 2022 some positive movements towards finding a transformational Chair for the Trust.

Covid has obviously limited some active participation by individual Trustees. To have survived relatively well as a Trust and to have progressed and changed so much in such difficult circumstances is testament to the hard work and resilience of the Staff and Trustees.

Longer term plans and visions are finally being articulated more widely in the Trust and it is hoped that the successes and 'wins', grubbed from these difficult years can be positively built upon.

FINANCIAL REVIEW

Taking into account grant funding across financial years and unrealised gains and losses on investments the Charity ends the year with restricted reserves of £173,015 and unrestricted reserves of £341,680, which provides the Trust with the ability to continue its charitable activities into the following year .

Although the tight control over expenses remains, a budget for the current year was set which includes more investment into operational site improvements. The forward financial plan due to be delivered during the coming year will take into account the continued changes enforced by the recent pandemic. It recognises the continued need for investment and growth in order to set a track for an improved financial position in future years.

Funds and Reserve Policy

Funds of the Trust at the end of the financial year are as follows:

	Total 2021 £	Total 2020 £
General funds	297,038	245,632
Designated fixed asset fund	44,642	14,806
Restricted funds - projects	18,396	87,036
Restricted funds – Workshop & Gardeners Mess	154,619	159,607
	<hr/> 514,695	<hr/> 507,081

The Workshop & Gardeners Mess Fund represents historic amounts that were used to create some of the existing buildings of the Trust, are represented by fixed assets and will be used to fund future depreciation of the assets concerned.

Current free reserves of £297,038 represent approximately 16 months of budgeted running costs, which is in excess of the policy set by the trustees of 6 months. Trustees feel that in the current volatile and unpredictable times, building a further cushion of free reserves is a wise precaution. Further work on balancing savings, investment and development in the coming years is a necessary focus for 2022 and 2023.

Investment Policy

The Trustees' policy for the investment of funds is to obtain a balance between capital growth and income with medium risk. A proportion of the funds are held on interest bearing deposits which enable the funds to be readily available.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months. The forecast income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

PLANS FOR THE FUTURE

The Trust plans to continue with the restoration and maintenance of the Gardens. Among plans for the future, we continue to develop finance for the renewal and upgrade of buildings and facilities for the public, staff and volunteers. The General Manager has continued to work with the Trustees in developing long term organisational and financial sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and organisational structure

Castle Bromwich Hall and Gardens Trust, a charitable trust set up in 1985, is a Company limited by guarantee and not having a share capital.

The Trust is governed by its Memorandum and Articles of Association, which were revised in 2008.

The following organisations, being Foundation Members, are entitled to nominate and appoint Trustees;

Birmingham City Council (2), Castle Bromwich Parish Council(1), The National Trust (1), St Mary and St Margaret's Castle Bromwich Parochial Church Council (1), Solihull Metropolitan Borough Council (2).

The Earl of Bradford, or a person appointed by him, is entitled to be a Trustee.

At the Annual General Meeting up to three Ordinary Members, or such other number as may be set out in the Bye Laws, shall be entitled to be elected to be Trustees.

All Trustees have power to co-opt for such period they think fit any member, who in their opinion is able to contribute to the objects of the Trust, as an addition to the existing Trustees provided the total number of Trustees does not exceed twenty-five. At present, as well as the necessary formal paperwork there is an informal process of induction for new Trustees carried out by the General Manager and a small sub group of Trustees. From time-to-time Trustees participate in further training and information sessions regarding governance issues.

The administration and regular operations of the Trust is affected by the staff team with the support of the Trustees, who meet quarterly and participate in task and finish groups.

Key management remuneration

The board of directors, who are also the charity's trustees comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the charity on a day to day basis. No directors were remunerated for services provided to the charity for this reporting period.

Risk management

Trustees on an ongoing basis examine the major business and operational risks which the Trust faces, these are regularly reviewed during Trustee meetings and procedures are established and followed to minimise and mitigate against the major risks identified.

REFERENCE AND ADMINISTRATIVE INFORMATION

Company number: 01944650 (England & Wales)

Registered Charity number: 516855

Registered Office: Castle Bromwich Hall Gardens
Chester Road
Castle Bromwich
Birmingham
B36 9BT

Accountant: Steve Breese, SAB Accountancy Services
102 Hamstead Road
Birmingham, B43 5BN

Independent Examiner: Karan Hanlan ACA, Karan Hanlan Independent Examiner Ltd
1 Saracen Close,
Ettington, CV37 7SZ

Bankers: Lloyds Bank plc
248 Stratford Road, Shirley

Investment managers: M&G Investments CCLA Fund Managers
10 Fenchurch Avenue Senator House
London, EC3M 5AG 85 Queen Victoria Street, London, EC4V 4ET

Trustees

The current Trustees, who are also directors for the purposes of the Companies Act, are as follows:

Richard, Earl of Bradford
Cllr Pauline Sylvia Allen *Representing Castle Bromwich Parish Council*
Cllr Diane Donaldson *Representing Birmingham City Council*
William Alexander Esslemont (Resigned 1 December 2021)
Marian Elizabeth Morris (Resigned 1 December 2021)
Simon Carter (Resigning 15 Sept 2022)
Helen Johnson
Advolly Richmond Taylor
Mark Rickus (Resigned 9 February 2021)
Robert Mountford (Resigned 20 July 2022)
Karen Westwood (Resigned 1 December 2021)
Mahendra Dabhi (Treasurer)
Ian Bush (Resigned 7 April 2022)
Cllr Joseph Tildesley (Resigned 20 July 2022) *Representing Solihull MBC*
George Edward Richards
Cllr Martin McCarthy (Appointed 16 June 2021) *Representing Solihull MBC*
Ian Wykes (Appointed 6 April 2022)
Cllr Marj Bridle (Appointed 1 September 2022) *Representing Birmingham City Council*
Cllr Alan Feeney (Appointed 1 September 2022) *Representing Solihull MBC*

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Castle Bromwich Hall and Gardens Trust for the purposes of company law) are responsible for preparing the report of the trustees and the financial statement in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP;
- make reasonable and prudent judgements and estimates;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees

Trustee, Ted Richards
1/9/2022

Castle Bromwich Hall and Gardens Trust

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF CASTLE BROMWICH HALL AND GARDENS TRUST

I report on the financial statements of the charitable company for the year ended 31 December 2021 which are set out on pages 11 to 25.

Responsibilities and basis of report

As the charity trustees of the Charitable Company (and also its directors for the purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act, or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Karen Hanlan, ACA
Karen Hanlan Independent Examiner Ltd
1 Saracen Close, Ettington, CV37 7SZ

Date: 1/9/2022

Castle Bromwich Hall and Gardens Trust

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

Incorporating an Income & Expenditure Account

	Note	Un- restricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	72,764	205,371	278,135	260,895
Charitable activities	3	24,211	-	24,211	24,098
Other trading activities	4	59,983	-	59,983	25,791
Investment Income	5	2,517	-	2,517	2,518
Total income		159,475	205,371	364,846	313,302
Expenditure on:					
Raising funds	6	13,647	24,310	37,957	20,198
Charitable activities	6	112,533	213,257	325,790	209,913
Total expenditure		126,180	237,567	363,747	230,111
Net income/(expenditure) and net movement in funds for year before investment gains/(losses)					
		33,295	(32,196)	1,099	83,191
Net gains/(losses) on investments		6,515	-	6,515	(10,223)
Net movement in funds		39,810	(32,196)	7,614	72,968
Reconciliation of funds:					
Total funds brought forward		260,438	246,643	507,081	434,113
Transfers between funds		41,432	(41,432)	-	-
Total funds carried forward		341,680	173,015	514,695	507,081

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

Castle Bromwich Hall and Gardens Trust

Company number 01944650

Charity number 516855

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	Un- restricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible Fixed Assets	9	44,642	154,619	199,261	174,412
Investments at market value	10	55,215	-	55,215	48,700
		<hr/>	<hr/>	<hr/>	<hr/>
		99,857	154,619	254,476	223,112
Current Assets					
Cash at bank and in hand		231,988	(31,508)	200,480	282,750
Debtors	11	25,770	49,904	75,674	36,238
		<hr/>	<hr/>	<hr/>	<hr/>
		257,758	18,396	276,154	318,988
Creditors					
Amounts falling due within one year	12	(15,935)	-	(15,935)	(35,019)
		<hr/>	<hr/>	<hr/>	<hr/>
Net Current assets		241,823	18,396	260,219	283,969
		<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		341,680	173,015	514,695	507,081
Funds of the Charity					
Unrestricted Fund		341,680	-	341,680	260,438
Restricted Funds		-	173,015	173,015	246,643
		<hr/>	<hr/>	<hr/>	<hr/>
Total Charity Funds	14	341,680	173,015	514,695	507,081

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Castle Bromwich Hall and Gardens Trust

Company number 01944650

Charity number 516855

BALANCE SHEET AS AT 31 DECEMBER 2021 CONTINUED

For the year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors/Trustees responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006 – however, in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 10.
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 1st September 2022 and signed on their behalf by:

Ted Richards, Trustee

Castle Bromwich Hall and Gardens Trust

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

1 Accounting Policies

a. Company Status

The charity is a company limited by guarantee and in the event of it being wound up the liability of each of the members shall be for a sum not exceeding £1.

b. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (updated 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Castle Bromwich Hall and Gardens Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

c. Going Concern assumption

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The validity of this assumption is dependent upon the continuance of support from the charity's key funders and stakeholders and upon increasing admission to the gardens and income from events. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the director trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

d. Charitable Status

Castle Bromwich Hall and Gardens Trust is a registered charity and is exempt from corporation tax and capital gains tax provided its income and gains are applied for charitable purposes.

e. Income

All income is recognised in the Statement of Financial Activities when the charitable company is legally entitled, ultimate receipt is probable, and the amount can be quantified with reasonable accuracy.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Income relating to future periods, as a result of donor-imposed conditions specifying the time period, has been treated as deferred income.

f. Donated gifts and services

Donated gifts and services (in kind) are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the items is probable and that economic benefit can be measured reliably. On receipt, donated goods and services are recognised on the basis of the value of the gift to the charity, namely at the equivalent cost to the donating organisation. A corresponding amount is then recognised in expenditure for the period.

g. Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to the expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under the following activity headings:

- Raising funds comprise the direct cost associated with generating other trading income and raising funds from Trusts and other funding bodies.
- Charitable expenditure comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h. Tangible fixed Assets

Depreciation of fixed assets is calculated to write off the cost of each asset, less any residual value over its estimated useful economic life. The depreciation charge recognised each year relates to the class of the asset, the rates and classes are as follows:

Permanent buildings - 50 years straight line

Composting toilet – 5 years straight line

StackaStage – 3 years straight line

Fixtures & fittings – 5 years straight line

Tractor Mower – 5 years straight line

Courtyard building – 5 years straight line

Gardeners store – 10 years straight line

Fixed assets are capitalised where their value exceeds £500 unless otherwise determined by the Trustees

i. Investments

Investments held as fixed assets are valued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Realised gains or losses on sale of investments are calculated as the difference between the amount at which the investment was valued at the beginning of the year, or cost if purchased during the year, and sale proceeds.

Gains or losses on investments which have not been realised through sales have been taken to the statements of financial activities as unrealised gains or losses on investment assets.

j. Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

k. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

m. Fund accounting

Unrestricted funds are expendable at the discretion of the Trustees in the furtherance of the objects of the charity. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

n. Pensions

The Charity contributes to employee's individual personal pension plans. The employer contributions to the scheme in 2021 were £2,315 (2021 £2,380) and are charged to the statement of financial activities as incurred.

2. Donations and legacies

	Un- restricted Funds £	Restricted Funds £	Total 2021 £
Donations	14,547	-	14,547
Gift aid	4,457	-	4,457
Legacies	1,000	-	1,000
Job retention scheme grants	15,274	-	15,274
Grants	37,486	205,371	242,857
	<u>72,764</u>	<u>205,371</u>	<u>278,135</u>

	Un- restricted Funds £	Restricted Funds £	Total 2020 £
Donations	5,507	-	5,507
Gift aid	905	-	905
Legacies	2,500	-	2,500
Job retention scheme grants	27,476	-	27,476
Grants	35,000	189,507	224,507
	<u>71,388</u>	<u>189,507</u>	<u>260,895</u>

Grants comprise the following:

	2021 £	2020 £
Un-restricted:		
Solihull Metropolitan Borough Council (SMBC)	15,000	25,000
SMBC Covid support grants	9,868	10,000
Kickstart apprentice grants	12,618	-
Total un-restricted	<u>37,486</u>	<u>35,000</u>
Restricted:		
Birmingham Airport Community Trust	3,000	-
Stanley Smith (UK) Horticultural Trust	3,000	-
Arconic Foundation	17,542	18,357
Greater Birmingham & Solihull Local Enterprise Partnership	4,800	4,800
Historic England	29,100	-
Green Recovery Fund/Defra/NLHF	61,599	-
The Arts Society	4,100	-
NHLF Cultural Recovery Fund (1 &2)	52,650	144,450
NHLF Resilience Fund	29,050	6,000
Other	530	15,900
Total restricted	<u>205,371</u>	<u>189,507</u>

3. Charitable activities

	Total 2021 £	Total 2020 £
Entry fees	14,921	15,748
Membership	6,697	8,125
Other income	2,593	225
	<u>24,211</u>	<u>24,098</u>

4. Other trading activities

	Total 2021 £	Total 2020 £
Sale of goods	25,227	13,780
Hire of facilities	10,155	1,676
Events	24,601	10,335
	<u>59,983</u>	<u>25,791</u>

5. Investment income

	Total 2021 £	Total 2020 £
Dividends	2,513	2,454
Bank interest	4	64
	<u>2,517</u>	<u>2,518</u>

6. Expenditure

	Restricted £	Unrestricted £	Total 2021 £
<i>Raising funds</i>			
Cost of events	15,468	3,207	18,675
Cost of goods sold	7,787	8,984	16,771
Hire costs	1,055	1,312	2,367
Fundraising costs	-	144	144
Total raising funds	24,310	13,647	37,957

Charitable Activities

Staff costs - Garden	2,513	36,615	39,128
- Front of House	4,389	7,102	11,491
- Management & Administration	49,796	21,756	71,552
- Projects	27,023	(2,624)	24,399
Garden Maintenance	12,204	3,545	15,749
Building & Site development	11,838	1,366	13,204
Consultancy/freelance staff	31,095	1,536	32,631
Front of house casuals	2,715	2,743	5,458
Project delivery	3,594	-	3,594
Equipment	1,273	564	1,837
Repairs	3,900	21	3,921
Insurance	400	6,005	6,405
Light, heat and water	2,431	2,654	5,085
Building maintenance and cleaning	28,499	2,100	30,599
Security	1,133	1,063	2,196
Publicity	11,975	5,874	17,849
Office supplies and sundries	9,760	7,429	17,189
Depreciation	4,987	9,909	14,896
Loss on disposal of assets	-	4,298	4,298
Accountancy and examination fees	3,732	577	4,309
	213,257	112,533	325,790

Charitable Activities - 2020	Raising funds £	Charitable Restricted £	Total 2020 £
Staff costs - Garden	-	37,442	37,442
- Management & Administration	-	60,112	60,112
- Projects	-	20,196	20,196
Garden Maintenance	-	13,060	13,060
Building & Site development		5,799	5,799
Consultancy/freelance staff		15,329	15,329
Insurance	-	6,250	6,250
Light, heat and water	-	4,640	4,640
Building maintenance and cleaning	-	11,251	11,251
Security	-	2,150	2,150
Publicity	-	6,150	6,150
Office supplies and sundries	-	12,557	12,557
Legal & professional fees		272	272
Depreciation	-	11,551	11,551
Cost of events	12,220	-	12,220
Cost of goods sold	7,978	-	7,978
Accountancy and examination fees	-	3,154	3,154
	20,198	209,913	230,111

7. Staff costs

	2021 £	2020 £
Salaries	139,081	108,005
Social Security costs	5,172	7,365
Pensions	2,315	2,380
	146,570	117,750

During the year the Trust employed the full-time equivalent of 1.8 gardeners (2020 – 1.8), 1.4 employees in the office (2020 – 1.8)- one permanent employee voluntarily reducing contracted hours due to family circumstances, the education officer was vired to the Green Recovery Fund project, 0.4 (2020 – 0.6).

The NHLF Resilience project (begun in 2019 was permitted to be 'stretched' out due of Covid; one of the job share managers going on maternity in Feb 2021 with the remaining manager increasing hours and the remaining functions covered by contract.)

The Green Recovery Fund project (the Parkland) engaged a full-time manager on a 12 month contracted basis.

The Trust benefitted from 2 Kickstart employees for 6 months, retaining their services (0.2) for a further 3 months of the year and engaged, on casual bases, a small pool of Duty Managers to manage the front of house, café and other visitor facing services (1.2 equivalent fte).

No employee earned more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the General Manager,

Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for the year was £35,942 (2020: £35,931), including pension and employers national insurance contributions.

8. Trustee remuneration & benefits

There were no trustee remuneration or other benefits for either the year ended 31 December 2021 or 2020.

No expenses were paid to any Trustee in the year.

Trustees Cllrs Marj Bridle, Diane Donaldson and Martin McCarthy have all been on the board of the Airport's Charitable Trust during the period, but did not take part in any grants decision making.

9. Tangible fixed assets	Permanent Buildings £	Composting toilet £	Equipment £	Fixtures/Fittings £	Tractor Mower £	Courtyard building £	Gardeners Store £	Total £
Cost								
At 1 January	249,374	5,000	13,230	6,656	5,624	-	-	279,884
Disposals	-	-	(10,746)	-	-	-	-	(10,746)
Additions	-	-	-	-	-	20,482	23,562	44,044
At 31 December	249,374	5,000	2,484	6,656	5,624	20,482	23,562	313,182
Depreciation								
At 1 January	89,768	1,000	8,931	2,398	3,375	-	-	105,472
Disposals	-	-	(6,447)	-	-	-	-	(6,447)
Charge for the year	4,987	1,000	-	1,331	1,125	4,097	2,356	14,896
At 31 December	94,755	2,000	2,484	3,729	4,500	4,097	2,356	113,921
Net book value 2021	154,619	3,000	-	2,927	1,124	16,385	21,206	199,261
Net book value 2020	159,606	4,000	4,299	4,258	2,249	-	-	174,412

Freehold Land

The land relating to the gardens passed into the ownership of the Trust by Deed of Gift from the Earl of Bradford dated 31 December 1986. As the land is to be retained indefinitely for the use of the Trust and cannot be sold, it is considered to be an inalienable asset and is excluded from the balance sheet. There is no reliable information about cost available and the costs involved in obtaining a valuation would not produce additional benefits to the user of the accounts.

10. Fixed Asset Investments	2021	2020
	£	£
Market Value at beginning of year	48,700	58,922
Unrealised investment gain/(loss).	6,515	(10,222)
Market value at end of year	55,215	48,700
Historical cost at end of year	50,000	50,000

The investment represents 3548.055 units of the M & G Securities Ltd Charifund.

11. Debtors	2021	2020
	£	£
Gift Aid recoverable	3,268	905
Accrued income	68,570	31,504
Prepaid expenditure	3,836	3,829
	75,674	36,238

12. Creditors; amounts falling due within one year	2021	2020
	£	£
Trade creditors	7,497	-
Accruals	6,937	31,369
Deferred income	1,500	3,650
	15,935	35,019

Deferred income comprises:	2021	2020
	£	£
Balance at beginning of year	3,650	3,450
Released to income in year	(3,150)	(3,450)
Deferred in year	1,000	3,650
Balance at end of year	1,500	3,650

Deferred income relates to deposits held for events in the next financial year.

13. Commitments	2021	2020
	£	£
Expiring:		
Between one to two years	562	-
Between three to five years	-	562
	<u>562</u>	<u>562</u>

14. Movements in funds

2021	Balance at beginning of year £	Income £	Expenditur e £	Investm ent gains/(lo sses) £	Transfer s £	Balance at end of year £
Restricted funds						
Workshop & gardeners Fund	159,606	-	(4,987)	-	-	154,619
Heritage Lottery Resilience Fund	(686)	29,050	(28,364)	-	-	-
Heritage Lottery Cultural Rcovery Fund 1	52,918	5,450	(37,886)	-	(20,482)	-
Heritage Lottery Cultural Recovery Fund 2	-	47,200	(47,200)	-	-	-
Ratcliffe Foundation	756	-	(756)	-	-	-
Dame Mary Bridgeman Trust	818	530	(1,030)	-	-	318
George Henry Collins	500	-	(500)	-	-	-
Arconic Foundation: Gardeners Store	18,098	-	(148)	-	(17,950)	-
Arconic Foundation: Border Crossing project	-	17,542	(238)	-	-	17,304
Big Lottery (volunteer celebrations)	9,832	-	(8,386)	-	-	1,446
GBSLEP	4,800	4,800	(9,600)	-	-	-
Airport Community Trust	-	3,000	-	-	(3,000)	-
Historic England: Music Room restoration	-	29,100	(28,166)	-	-	934
Green Recovery Fund/ DEFRA/NLHF (Parkland: Lyric Partnership project)	-	61,599	(64,904)	-	-	(3,305)
Stanley Smith Horticultural Trust	-	3,000	(1,302)	-	-	1,698
The Arts Society	-	4,100	(4,100)	-	-	-
Total restricted fund	<u>246,643</u>	<u>205,371</u>	<u>(237,567)</u>	<u>-</u>	<u>(41,432)</u>	<u>173,015</u>
Unrestricted funds						
General fund	245,632	159,475	(111,972)	6,515	(2,612)	297,038
Designated Fund	14,806	-	(14,208)	-	44,044	44,642
Total unrestricted funds	<u>260,438</u>	<u>159,475</u>	<u>(126,180)</u>	<u>6,515</u>	<u>41,432</u>	<u>341,680</u>
Total Funds	<u>507,081</u>	<u>364,846</u>	<u>363,747</u>	<u>6,515</u>	<u>-</u>	<u>514,695</u>

The designated fund represents funds utilised for the purpose of capital expenditure, depreciation is charged against the designated fund for each asset purchased.

Transfers relate to restricted funding used for the purchase of fixed assets.

The Workshop & Gardeners Mess fund (built 2004) represents funds raised for the permanent building (gardeners' facilities) less depreciation to date and is set aside to provide for future depreciation of the assets and is a fund already spent and not available for future spending.

The various grant funds received via the portal of National Lottery Heritage Fund relate to both before the pandemic (the Resilience Fund) and specific national pandemic emergency funding (Cultural Recovery Funds 1 and 2). The first project specifically being a programme to develop revenue generating strands while the emergency programmes (CRF) supported, uniquely, general running costs, overheads and extra pandemic measures to ensure that heritage sites were able to operate and survive.

NHLF Resilience Fund

'Delivering Sustainability Through Earned Income'. A programme of development led by the newly engaged Business Development Manager(s). Initially an 18month project, NLHF permitted a reprofiling of activities to extend the project to operate minimally during the pandemic and to August 2021.

NHLF Covid Emergency Fund (2020)

Part of a package of short-term funding support to help heritage organisations in the covid 19 emergency take immediate actions needed to stabilise operations and manage unforeseen risks.

NHLF Cultural Relief Funds (1 and 2)

The government's emergency funding to help restart vital maintenance on cherished heritage sites, keeping venues open and supporting those working in the sector.

Ratcliffe Foundation & George Henry Collins provided funding to help towards the costs of recreating facilities following the move out of part of land owned by the Hotel, which ran over slightly into 2021.

Funds from **The Dame Mary Bridgeman Trust** were used to provide heavy duty watering hose. In 2021 funds were received or actioned from **Arconic Foundation** for two projects: one to build sustainable storage space for garden maintenance and the second to install new access gates in the perimeter fence opening up the historic ClaireVoie and engaging communities in work and learning across the formal and wilder habitats of the Garden.

The **Big Lottery Community Fund**, initially intended to help celebrate 35 years of volunteering-delayed and repurposed due to covid, was used to develop stories, interactions and small exhibitions about and with volunteers.

The **Greater Birmingham & Solihull Local Enterprise Partnership Limited (GBSLEP)** funded outline business survey plan for the gardens was completed, with further Trustee development yet to be actioned.

Birmingham Airport Community Trust supported the finishing of the Gardeners store (with roller shutters and solar panels for electric generation).

Historic England, Emergency Fund successfully tackled the chronically leaking roof of the Music Room, replastering the interior and replacing old safety perspex with more appropriate safety glass.

The Green Recovery Fund/ DEFRA/NLHF : LYRIC partnership: Parkland

A major partnership led by Warwickshire Wildlife Trust, between ourselves, Birmingham City Council, Solihull Metropolitan Borough Council, Birmingham and Black Country Wildlife Trust and The Princes Trust.

While participating across five conservation projects across the region, our work in the 12 month funded project, focussed on a limited range of restoration actions, and their consequent public engagement, on the neglected adjoining Historic Parkland. A Conservation Management Plan (one of the outcomes of the funded project) will drive any future- funded – plans for continued renewal and maintenance.

Stanley Smith Horticultural Trust enabled overdue maintenance work on some of the larger trees, including overdue reshaping of yews and will continue into 2022.

The Arts Society supported the continued running, development and pandemic adjustments of creative activities for families and adults.

2020	Balance at beginning of year £	Income £	Expenditure £	Investment gains/(losses) £	Transfers £	Balance at end of year £
Restricted funds						
Workshop & gardeners Fund	164,594	-	(4,987)	-	-	159,607
Heritage Lottery Resilience Fund	20,959	6,000	(27,645)	-	-	(686)
Heritage Lottery Cultural Recovery fund 1/2	-	85,050	(32,132)	-	-	52,918
Heritage Lottery Emergency Fund	-	59,400	(53,420)	-	(5,980)	-
Ratcliffe Foundation	3,000	-	(2,244)	-	-	756
Dame Mary Bridgeman Trust	1,150	-	(332)	-	-	818
George Henry Collins	500	-	-	-	-	500
Scott Finnis	-	6,000	(6,000)	-	-	-
Arconic foundation	-	18,357	(259)	-	-	18,098
Big Lottery	-	9,900	(68)	-	-	9,832
GBSLEP	-	4,800	-	-	-	4,800
Total restricted fund	190,203	189,507	(127,087)	-	(5,980)	246,643
Unrestricted funds						
General fund	229,518	123,795	(96,460)	(10,223)	(998)	245,632
Designated Fund	14,392	-	(6,564)	-	6,978	14,806
Total unrestricted funds	243,910	123,795	(103,024)	(10,223)	5,980	260,438
Total Funds	434,113	313,302	(230,111)	(10,223)	-	507,081

15. Controlling interest

The Charitable Company is controlled by its trustees.

16. Related Party Transactions

There were no related party transactions during the year or in the previous financial year.

17. Comparative statement of Financial Activities for year ended 31 December 2020

	Un- restricted Funds £	Restricted Funds £	Total £
Income from:			
Donations and legacies	71,388	189,507	260,895
Charitable activities	24,098	-	24,098
Other trading activities	25,791	-	25,791
Investment Income	2,518	-	2,518
Total income	123,795	189,507	313,302
Expenditure on:			
Raising funds	2,942	17,256	20,198
Charitable activities	100,082	109,831	209,913
Total expenditure	103,024	127,087	230,111
Net income for year before investment losses	20,771	62,420	83,191
Losses on investments	(10,223)	-	(10,223)
Net movement in funds	10,548	62,420	72,968
Reconciliation of funds:			
Total funds brought forward	243,910	190,203	434,113
Transfer between funds	5,980	(5,980)	-
Total funds carried forward	260,438	246,643	507,113