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**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Castle Bromwich Hall and Gardens Trust**

Castle Bromwich Hall and Gardens Trust
Chester Road
Castle Bromwich
Birmingham
B36 9BT

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Castle Bromwich Hall and Gardens Trust

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Castle Bromwich Hall and Gardens Trust**Report of the Trustees
for the Year Ended 31 December 2022**

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 2022 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 (FRS 102) (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. Fundraising events take place throughout 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

2022 was the first more or less 'normal' year since the global pandemic, although at the start of the year how this would pan out was not obvious.

We were not alone in exercising caution around planning events, staffing and visitor numbers. None of us knew what the 'new normal' might be like, how people would react or whether they would return to visits or volunteering. Additionally the predicted economic downturn began to show itself quickly, initially in rapidly rising costs of raw materials, food and plant supplies.

Like many cultural organisations, we massively benefited from the national financial investment in culture and the arts during the pandemic. These investments enabled us to transform and grow fast but, alongside similar groups, we also faced the scary cliff edge of the absence of funding in 2022. It also happened to be the year when the remaining funding agreement with Solihull Borough came to an end.

From 2022 onwards, for the first time in its existence, the Gardens Trust has no core funding nor any financial endowments to support its ongoing existence. It is now entirely dependent on its own earned income and year on year support, where it can be obtained, from grant making trusts.

Castle Bromwich Hall and Gardens Trust**Report of the Trustees
for the Year Ended 31 December 2022**

We have been working towards greater financial independence for some time and 2022 saw fast growth for some of our revenue streams. The Trust continues to work hard at developing sustainable income streams, but as a small operation – even within the wider Conservation Area context – complete self sufficiency may always be a problematic issue.

The Trust exists to protect, restore and share this nationally significant historic garden, in perpetuity. We welcome garden tourists to enjoy the space but we, as always, also recognise that we are also a very precious outdoor amenity, especially for the 80,000 people who live within 20 minutes' walk of the gates. It is still relatively unusual for such an historic space which is also a rare green environment within a city, not to have some core support.

Successes within the year**Retail, Café and Hire**

The major changes necessitated by the pandemic, led to building the new café and shop cabins in the courtyard in 2021. This has positively transformed the atmosphere and attractiveness of the initial welcome to the Gardens and began fully to 'come into its own' throughout 2022. Income from the sale of food and shop items went up by 73% in comparison with 2021 and 124% compared to 2019.

We now understand that the offer we are building for garden visitors and for the drop-in café space user is working. We continue to seek advice and make plans for consolidating and improving it.

Wedding and party hires began slowly to return in 2022. Site arrangements for a range of smaller and larger events began to work more smoothly. Working in partnership with our wedding planners, Amy and Michelle (Wedding Bubble) means we have professional specialists directly supporting our clients enabling Trust staff to concentrate on site and financial matters.

The Gardens are now also licensed for legal wedding ceremonies which can take place anywhere in the open air. We are the first site to be licensed in this way in Solihull. As bookings for 2023 and 2024 are coming in, we are finding that this freedom, which suits the character of the Gardens, is popular.

The Gardens

Garden volunteers were the first to return as pandemic restrictions eased and the state of the Gardens certainly benefited from consistent support, even if from fewer people.

In general the volunteer numbers in the Gardens and 'DIY' areas have remained stable, with many long term volunteers bringing an incredible level of expertise, experience and skills to the Gardens. The benefit to the Trust of these volunteers is almost incalculable – financially and in human terms. 10 acres may seem small to some, but the complex nature and variety of the historic layout and planting requires input and care equivalent to a garden twice or three times the size. We are grateful to the hardworking and dedicated Gardens team – paid and voluntary.

From early in 2022 the rocketing increases in the cost of goods was a shock that kept reverberating. Not only was it hard to source materials and supplies but 70% cost rises were not uncommon.

After the Hall's owners evicted us from our propagation spaces, we reverted to 'buying in' many of the necessary annual plants and bulbs. In 2022 and 2023, with nurseries going out of business and costs still spiralling, we took the decision to try to increase the proportion of 'growing on' and propagation we do in-house. We have limited space for this and even more limited time, but are working towards clearing more spaces behind the walls, raising funds for more greenhouses and embarking on community outreach and skills development programmes for our own, and the communities', benefit.

Castle Bromwich Hall and Gardens Trust**Report of the Trustees
for the Year Ended 31 December 2022**

Previous funding raised (Birmingham Airport Community Fund and the Arconic Foundation) enabled us to complete the new machinery store, install solar panels and devise a rainwater harvesting system (Severn Trent Community Fund). Each of these is a big step forwards for us in reducing our costs, saving the planet and hopefully demonstrating 'what is possible' for our visitors and community.

Although not installed in time, the need to save water was particularly evident in the summer of 2022. The very wet spring and an incredibly hot dry summer made it one of the hardest growing years our gardeners have experienced. The distress caused to many of the trees showed in early spring 2023 when we lost a handful of both mature and young trees from the Garden.

The revival of the gardens in the 1980s and 1990s was extensive, and it is essential we continue to plan - and fund - the phased renewal of many of our trees and hedges. Although our requirements are very specific, in keeping with the historic requirements of the Gardens, we are really pleased to have been able to participate in tree planting and blossom projects across the year (Solihull Council, National Trust and HS2 /Balfour Beatty Vinci/HS2).

Our long term relationship with WGFA (Women's Farm and Gardens Association) enabled us to have, and pay, another WRAGS(Work and Retrain As a Gardener Scheme) placement this year. The placement funded through the NGS (National Gardens Scheme) enabled us to employ Aga Boltryk for two days a week from June 22 for 12 months. Aga's help has made a massive difference to the work we were able to undertake in the garden and we've especially enjoyed her propagation and growing skills which have increased the diversity of flowers and vegetables that we could grow in the Batty Langley area last year.

As part of the Commonwealth Games celebrations in 2022, planting in the Batty Langley vegetable gardens also went out on a limb. We are always aware that our plants are global and reflect the exploratory acquisitiveness of our 17th and 18th century forebears. For the Games year we decided to add plants that were introduced to the UK later than 1750, some which are now familiar to us, but were brought over by more recent communities arriving in the UK eg chickpeas, lemongrass and callaloo. The 'Home is Here Now' funded project was a summer long programme of growing activities, outreach, exhibitions, creative 'workshops' and music making culminating in a free harvest, food and music event in October.

For 2023 the Batty Langley planting has returned to our historic varieties but we continue to develop our relationships with local families and are expanding our community based 'growing skills' programmes.

Nature and Wild Activities.

This has always been a clear focus for our charitable conservation activity as well our engagement with adults and the growing family market.

The Defra/NLHF funded partnership project on the Parkland came to an end in April 2022. The experience of working directly with the Wildlife Trusts, the Councils, The Princes Trust and more particularly with the local community and wildlife specialist volunteer groups has been exceedingly positive. Not only have we been able to transform and 'save' the habitats on the Parkland but we have also changed the perception and usages of the 30 acre site. Nature is dynamic of course and the Historic Parkland needs more than a 12 month project.

After the initial funding for the Historic Parkland restoration ended we took the decision to retain and employ one of the trainees from that project as Outdoors & Nature Engagement Manager for the Gardens Trust. Oliver Pickering joined the staff team taking on, and extending, the Unplug and Play family activities, school visits, corporate volunteering groups and continues to devise further adult outdoor and 'wild' experiences.

Castle Bromwich Hall and Gardens Trust**Report of the Trustees
for the Year Ended 31 December 2022**

Over the next 9 months of the year each one of the newly scheduled bookable activities was full. Oliver also led on developing our franchised use of the popular book character Percy the Park Keeper, helping to achieve a good increase in day to day footfall.

16% rise in visitor numbers in 2022 which was a 34% increase on 2019.

Further fundraising (including voting from our friends and supporters to win funding from the Severn Trent Community Green Fund) enabled us to make continued improvements on the Parkland and to run engagement activities in the Gardens and the Parkland.

We are now able, with confidence, to welcome people to enjoy 40 acres of formal gardens and a historic nature reserve. The Parkland remains in public ownership and we work positively with both Birmingham and Solihull Councils on joint understandings and responsibilities of this wonderful habitat and public amenity.

Events, Music, Theatre, Creativity

Although the historic gardens are of intrinsic interest and we are a relaxing place to just wander around, our income, despite much marketing, is not able to rely on casual garden visitors.

The varied programme of activities and events we run remains the main vector for attracting visitors and therefore raising income, from the public.

The popular 'Unplug and Play' programme continues to develop and expand. It provides young children and their families with their first – and safe - encounter with the wild, outdoors and nature. This is complemented by the more formal offer of our revived schools and homeschooling sessions.

The Gardens combined with access to the Parkland enables us to expand both family and adult experiences to include popular 're-wilding,' nature conservation, bushcraft and food growing opportunities.

In keeping with our history, the Gardens in their 18th century heyday, were a place of music and entertainments and we like to carry on that tradition.

Regional and national figures recognise this area, East Birmingham and North Solihull, as an area of low cultural engagement which also lacks any medium-sized cultural venues. While it is not our role, nor in our ability, to change that, we find ourselves acting, willingly, as an accessible 'Cultural Hub' for creators, makers and audiences alike. Within our meagre budgets we have consistently provided outdoor theatre, music and creative events with both professional and amateur practitioners.

We are lucky that many artists and musicians want to collaborate with us; they are inspired by the beauty of the Gardens, their potential as a space, and our willingness to encourage their work.

Just as our programme is diverse, so are our audiences and we strive to keep prices and fees for events at reasonable levels. In 2022 we were lucky to find funding for some of the creative opportunities around the jubilee and the commonwealth games, as well as for other projects. The previously mentioned 'Home is Here Now' project involved many local communities and creators coming together through memories, food and music, 'Out of the Cupboard' enabled us to professionally conserve some 18th century gardening books and create exhibitions in the Music Room, other projects enabled us to invite visitors to make a communal 'memory mural' and to create two large impressionistic paintings of the gardens (these are now hanging in the Orangery).

We were able to offer these to the public for free because of funding, while musical concerts and theatre shows are usually dependent on ticket sales. We aspire to more cultural and creative opportunities in the Gardens and continue to seek the requisite funding to keep the Gardens a welcoming place.

Castle Bromwich Hall and Gardens Trust

**Report of the Trustees
for the Year Ended 31 December 2022**

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 £175,257 and unrestricted reserves of £254,053, 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 with take into account the continued changes enforced by the previous 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 Reserves Policy

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

	2022	2021
	Total	Total
	£	£
General Funds	214,839	284,420
Designated fixed asset fund	39,214	44,642
Restricted funds - Projects	25,625	31,013
Restricted funds - Workshop & Gardeners Mess	<u>149,632</u>	<u>154,619</u>
	<u>429,310</u>	<u>514,695</u>

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.

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 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Castle Bromwich Hall and Gardens Trust**Report of the Trustees
for the Year Ended 31 December 2022****Future Plans**

2025 will be the Trust's 40th year of taking on the restoration of the Gardens after it was gifted to the newly formed Trust by Lord Bradford.

Over the last thirty plus years much of the Trust's work has focussed, understandably, on gardens management with less attention being given to the historic buildings and modern working buildings.

Surprisingly, the restoration work in the early 1990s sometimes fell short of top quality and weaknesses are now all too evident: in 2021 (and early in 2023) there were two major collapses of parts of the 3 metre perimeter walling, extensive problems with the roof of the Music Room and crumbling stonework of the Orangery. We are now working to higher standards than in the 1990s and the shock of the fallen walls has stirred us into developing longer term plans for maintenance and restoration. All of which are still subject to fundraising success and certainly more staffing and people input.

Although the new café cabins are temporary buildings, they easily outshine, in terms of amenity and visual quality, the remaining 1980s public facing buildings onsite.

As 2022 progressed the old 'visitor centre' and visitor toilets were, with increasing regularity, in need of repair and do not come up to the standard we want our visitors - nor our staff - to experience. Short term patching is no substitute for wholesale replacement.

The Trust is still without a Chair to actively lead change for the future and currently struggles to find new Trustees with the appropriate skills to help develop the transformational vision and support plans towards new capital builds. The search goes on and in the meantime the Trust; trustees and staff, take small steps forward towards those goals. The 40th anniversary in two year's time, is perhaps a helpful target.

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.

Castle Bromwich Hall and Gardens Trust

**Report of the Trustees
for the Year Ended 31 December 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document and Organisational Structure

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 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.

Castle Bromwich Hall and Gardens Trust**Report of the Trustees
for the Year Ended 31 December 2022****REFERENCE AND ADMINISTRATIVE DETAILS**

Company Number:	01944650 (England & Wales)	
Registered Charity Number:	516855	
Registered Office:	Castle Bromwich Hall and Gardens Trust Chester Road Castle Bromwich Birmingham B36 9BT	
Accountant:	Steven Breese, SAB Accountancy Services Ltd 102 Hamstead Road Birmingham, B43 5BN	
Independent Examiner:	Pearl Accountancy Services Ltd 61 Bridge Street, Kington, HR5 3DJ	
Bankers:	Lloyds Bank Plc 248 Stratford Road, Shirley, B90 3AE	
Investment Managers:	M&G Investments 10 Fenchurch Avenue London EC3M 5AG	CCLA Fund Managers Senator House 85 Queen Victoria Street London, EC4V 4ET

Trustees

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	Nominated by Castle Bromwich Parish Council
Cllr Diane Donaldson	Nominated by Birmingham City Council
Helen Johnson	
Advolly Richmond	
George Edward Richards	
Cllr Martin McCarthy	Nominated by Solihull MBC
Ian Wykes (Appointed 6 April 2022)	
Cllr Alan Feeney (Appointed 1 September 2022 & Resigning 25 May 2023)	Nominated by Solihull MBC
Cllr Marj Bridle (Appointed 1 September 2022)	Nominated by Birmingham City Council
Ian Bush (Resigned 7 April 2022)	
Joseph Tildesley (Resigned 20 July 2022)	
Robert Mountford (Resigned 20 July 2022)	
Simon Carter (Resigned 2 September 2022)	
Mahendra Dabhi (Resigned 15 September 2022)	

Castle Bromwich Hall and Gardens Trust**Report of the Trustees
for the Year Ended 31 December 2022****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 23 June 2023

Castle Bromwich Hall and Gardens Trust**Independent Examiner's Report
for the Year Ended 31 December 2022****INDEPENDENT EXAMINER'S REPORT**

To the members of Castle Bromwich Hall and Gardens Trust

We report to the trustees on our examination of the accounts of the above charitable company for the year ended 31 December 2022, which are set out on pages 3 to 11.

Responsibilities and Basis of Report

As the charity's trustees (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 ourselves 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, we report in respect of our examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out our examination, we have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

In completing our examination, we can confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that:

The accounting records were not kept in accordance with section 130 of the Charities Act; or

The accounts did not accord with the accounting records; or

The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We have no concerns and have not identified any matters during 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.



Samantha Woollett
Independent Examiner
Pearl Accountancy Services Limited

Date: 26 June 2023

Castle Bromwich Hall and Gardens Trust

Statement of Financial Activities
for the Year Ended 31 December 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	Notes	£	£	£	£
INCOME FROM					
Donations, Grantmaking Trusts and Legacies	2	16,683	112,936	129,619	278,135
Charitable activities	3	36,181	-	36,181	24,211
Other trading activities	4	85,269	-	85,269	59,983
Investment income	5	3,324	-	3,324	2,517
Total income		141,457	112,936	254,393	364,846
Expenditure on:					
Raising funds	6	46,193	20,900	67,093	37,957
Charitable activities	7	171,402	98,207	269,609	325,790
		217,595	119,107	336,702	363,747
Net Income/(Expenditure) and Net movement in funds for year before investments gains/(Losses)		(76,138)	(6,171)	(82,309)	1,099
Net gains/(losses) on investments		(3,075)	-	(3,075)	6,515
		(79,213)	- 6,171	- 85,384	7,614
Total funds brought forward		329,062	185,632	514,694	507,081
Transfer between funds		4,205	(4,205)	-	-
Total funds carried forward		254,053	175,257	429,310	514,695

CONTINUING OPERATIONS

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

Balance Sheet
At 31 December 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	Notes	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	10	39,214	149,631	188,845	199,261
Investments at market value	11	52,139	-	52,139	55,215
		<u>91,353</u>	<u>149,631</u>	<u>240,984</u>	<u>254,476</u>
Current Assets					
Cash at bank and in hand		163,758	25,626	189,384	200,480
Debtors	12	16,229	-	16,229	75,674
		<u>179,987</u>	<u>25,626</u>	<u>205,613</u>	<u>276,154</u>
Creditors					
Amounts falling due within one year	13	(17,286)	-	(17,286)	(15,935)
		<u>(17,286)</u>	<u>-</u>	<u>(17,286)</u>	<u>(15,935)</u>
Net Current Assets		<u>162,701</u>	<u>25,626</u>	<u>188,327</u>	<u>260,219</u>
Total Assets		<u>254,053</u>	<u>175,257</u>	<u>429,310</u>	<u>514,695</u>
Funds of the Charity					
Unrestricted Fund	15	254,053	-	254,053	341,680
Restricted Fund		-	175,257	175,257	173,015
Total Charity Fund		<u>254,053</u>	<u>175,257</u>	<u>429,310</u>	<u>514,695</u>

Castle Bromwich Hall and Gardens Trust

**Balance Sheet
At 31 December 2022**

BALANCE SHEET AS AT 31 DECEMBER 2022 CONTINUED

For the year ended 31 December 2022 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. In accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report appears on page 8

- 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 23 June 2023 and signed on their behalf by:



Ted Richards, Trustee

Castle Bromwich Hall and Gardens Trust**Notes to the Financial Statements****At 31 December 2022****1 Accounting Policies****Basis of preparation****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 (FRS 102) (updated 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Castle Bromwich Hall and Gardens Trust 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 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.

Castle Bromwich Hall and Gardens Trust**Notes to the Financial Statements
At 31 December 2022****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.

Castle Bromwich Hall and Gardens Trust**Notes to the Financial Statements
At 31 December 2022****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 2022 were £4,635 (2021 £2,315) and are charged to the statement of financial activities as incurred.

O. Taxation

The charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Financial Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received. within categories covered by Chapter 3, Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such applied exclusively to Charitable Purposes.

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements
for the Year Ended 31 December 2022

2 Income From Donations And Legacies

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations	7,967	-	7,967	14,547
Gift Aid	2,049	-	2,049	4,457
Legacies	1,000	-	1,000	1,000
Job Retention Scheme Grants	-	-	-	15,274
Grants	5,667	112,936	118,603	242,857
	16,683	112,936	129,619	278,135

	2022	2021
	£	£
Unrestricted:		
Seventh Earl of Bradford's Charitable Trust	3,000	-
Solihull Metropolitan Borough Council (SMBC).	2,667	15,000
SMBC Covid Support Grants	-	9,868
Total unrestricted	5,667	37,486

Restricted:		
AIM/Brighter Day	3,873	-
Creative Communities	4,950	-
Dame Mary Bridgeman	2,324	-
Heart of England Jubilee	9,630	-
Home is Here Now (AIM)	14,850	-
Severn Trent Community Award	18,000	-
Birmingham Airport Community Trust	-	3,000
Stanley Smith (UK) Horticultural Trust	-	3,000
Arconic Foundation - Bounty On Your Doorstep	20,536	17,542
Enterprise Partnership	-	4,800
Historic England	-	29,100
Green Recovery Fund/Defra/NLHF	33,063	61,599
The Arts Society	-	4,100
NHLF Cultural Recovery Fund (1 & 2)	-	52,650
NHLF Resilience Fund	-	29,050
Kickstart Apprentice Grants	5,710	12,618
Other	-	530
Total restricted	112,936	205,371

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements
for the Year Ended 31 December 2022**3 Income From Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Entry Fees	25,784	-	25,784	14,921
Memberships	10,397	-	10,397	6,697
Other Income	-	-	-	2,593
	36,181	-	36,181	24,211

4 Other Trading Activities

	2022 Total £	2021 Total £
Sale of goods	43,737	25,227
Hire of facilities	19,090	10,155
Events	22,442	24,601
	85,269	59,983

5 Investment Income

	2022 Total £	2021 Total £
Dividends	2,957	2,513
Bank Interest	367	4
	3,324	2,517

6 Total Expenditure On Raising Funds

	Unrestricted Funds	Restricted Funds	Total	Total £
Raising Funds:				
Cost of events	18,036	19,518	37,554	18,675
Cost of goods sold	22,443	732	23,175	16,771
Hire costs	5,714	650	6,364	2,367
Fundraising costs	-	-	-	144
	46,193	20,900	67,093	37,957

Castle Bromwich Hall and Gardens Trust

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

7 Total Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2022 Total £	2021 Total £
Charitable Activities:				
Staff costs - Garden	36,583	5,721	42,304	39,128
- Front of house	23,559	2,055	25,614	11,491
- Management & Admin	22,315	31,234	53,549	71,552
- Visitor engagement & Delivery	5,770	14,618	20,388	24,399
- Digital & Marketing	5,957	-	5,957	-
Garden Maintenance	7,016	17,114	24,130	15,749
Building & Site Development	458	3,673	4,131	13,204
Consultancy & Freelance Staff	7,875	4,918	12,793	38,089
Project Delivery	-	4,298	4,298	3,594
Equipment	697	60	757	1,837
Repairs	-	-	-	3,921
Insurance	4,618	1,200	5,818	6,405
Light, Heat & Water	5,445	570	6,015	5,085
Building Maintenance & Cleaning	13,176	1,327	14,503	30,599
Security	1,989	-	1,989	2,196
Publicity	6,745	3,849	10,594	17,849
Office Supplies & Sundries	13,107	1,957	15,064	17,189
Depreciation	10,228	4,987	15,215	14,896
Loss on Disposal of Assets	-	-	-	4,298
Accountancy & Examination Fees	5,864	626	6,490	4,309
	171,402	98,207	269,609	325,790

8 Staff Costs

	2022 £	2021 £
Salaries	125,707	139,081
Social Security Costs	17,470	5,172
Pensions	4,635	2,315
	147,813	146,568

During the year the Trust employed the full-time equivalent of 1.6 gardeners (2021– 1.8), a 0.8 fte general manager (2021 - 0.8), 1.2 employees in the office (2021 – 1.4), 0.2 fte of an education officer (2021 – 0.4), 1.2 fte front of house staff (2021 – 1.2) and a 0.8 fte family and outdoor activity manager (2021 – 0.8).

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 £36,157 (2021: £35,942), including pension and employers' national insurance contributions

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements
for the Year Ended 31 December 2022**9 Trustees Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor the year ended 31 December 2021.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor the year ended 31 December 2021 with the exception of out of pocket expenses relating to activities undertaken by the charity.

10 Tangible Fixed Assets

	Permanent Buildings	Courtyard Building	Gardeners Store	Fixtures & Fittings	Composting Toilet	Stacking	Solar Panel Installation	Tractor Mower	Total
Cost									
At 1 Jan 2022	249,374	20,482	23,562	6,656	5,000	2,484	-	5,624	313,182
Disposals	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	4,800	-	4,800
At 31 Dec 2022	249,374	20,482	23,562	6,656	5,000	2,484	4,800	5,624	317,982
Depreciation									
At 1 Jan 2022	94,755	4,096	2,356	3,729	2,000	2,484	-	4,500	113,921
Disposals	-	-	-	-	-	-	-	-	-
Charge for year	4,987	4,096	2,356	1,331	1,000	-	320	1,124	15,215
At 31 Dec 2022	99,743	8,193	4,712	5,060	3,000	2,484	320	5,624	129,137
NBV at 31 Dec 2021	154,619	16,386	21,206	2,927	3,000	-	-	1,124	199,261
NBV at 31 Dec 2022	149,631	12,289	18,850	1,596	2,000	-	4,480	-	188,845

Castle Bromwich Hall and Gardens Trust

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

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.

11 Fixed Asset Investments

	2022	2021
	£	£
Market Value at beginning of year	55,215	48,700
Unrealised Investment gain/(loss)	<u>(3,075)</u>	<u>6,515</u>
Market Value at end of year	52,140	55,215
Historical cost at end of year	<u>50,000</u>	<u>50,000</u>

12 Debtors

	2022	2021
	£	£
Gift Aid Recoverable	2,049	3,268
Accrued income	5,904	68,570
Prepaid expenditure	<u>8,276</u>	<u>3,836</u>
	16,229	75,674

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	7,044	7,497
Accruals	3,937	6,937
Deferred income	4,600	1,500
Taxes & NI Liabilities	<u>2,244</u>	<u>-</u>
	17,826	15,934

Deferred income comprises:	2022	2021
	£	£
Balance at beginning of year	1,500	3,650
Released to income in year	(1,500)	(3,150)
Deferred in year	<u>4,600</u>	<u>1,000</u>
Balance at end of year	4,600	1,500

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

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements
for the Year Ended 31 December 2022

14 Commitments

	2022	2021
	£	£
Expiring:		
Between one to two years	163	562
	<u>163</u>	<u>562</u>

15 Movement in funds

	Balance at start of year	Income	Expendit ure	Investme nt gains/los ses	Transfers	Balance at end of year
2022	£	£	£	£	£	£
Restricted Funds:						
AIM/Brighter Day	-	3,873	(2,920)	-	-	953
Creative Communities	-	4,950	(4,950)	-	-	-
Dame Mary Bridgeman	318	2,324	(2,642)	-	-	-
Heart of England Jubilee	-	9,630	(9,630)	-	-	-
Home is Here Now	-	14,850	(15,445)	-	595	-
NLHF/Defra Lyric Partnership	(3,305)	33,063	(24,958)	-	(4,800)	-
Severn Trent Community Award	-	18,000	(9,096)	-	-	8,904
Stanley Smith (UK) Horticultural Trust	1,698	-	(1,698)	-	-	-
Arconic Foundation	17,304	20,536	(22,072)	-	-	15,768
Historic England	934	-	(934)	-	-	-
Workshop & gardeners	154,619	-	(4,987)	-	-	149,632
Big Lottery	1,446	-	(1,446)	-	-	-
Kickstart Apprentice Grants	12,618	5,710	(18,328)	-	-	-
Total restricted fund	<u>185,632</u>	<u>112,936</u>	<u>(119,106)</u>	<u>-</u>	<u>(4,205)</u>	<u>175,257</u>
Unrestricted funds						
General fund	284,420	141,457	(207,367)	(3,075)	(595)	214,839
Designated Fund	44,642	-	(10,228)	-	4,800	39,214
Total unrestricted funds	<u>329,062</u>	<u>141,457</u>	<u>(217,595)</u>	<u>(3,075)</u>	<u>4,205</u>	<u>254,053</u>
Total Funds	<u>514,695</u>	<u>254,393</u>	<u>(336,701)</u>	<u>(3,075)</u>	<u>-</u>	<u>429,310</u>

Castle Bromwich Hall and Gardens Trust**Notes to the Financial Statements
for the Year Ended 31 December 2022**

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.

AIM/Brighter Day

For the restoration of two 18th century Gardening books belonging to the Gardens, their proper storage and display.

Heart of England Jubilee

Supporting public engagement in the visual arts over the summer and producing community created paintings for seasonal display

The Dame Mary Bridgeman Trust

Pond safety Fencing and Bench repair

Heating for new outdoor café and event spaces

AIM/NLHF New Stories New Audiences: 'Home is Here Now'

Research, engagement, new onsite interpretation and events celebrating the global stories behind the Gardens plants and vegetables. Working with local communities, especially those with origins abroad.

DEFRA/ NLHF Green Recovery fund: Lyric Partnership project

The conclusion of the 12 month project. Work on the restoration and public engagement on the adjacent Historic Parkland (one of 4 projects the partnership completed)

Severn Trent Community Green Grants: "Going with the Flow"

Extending Parkland improvements and public engagement and installing rainwater harvesting system in the Gardens

Arconic Foundation**The Arconic Foundation (2) Opening up to Nature: First Encounters for City Dwellers;**

2021- 8/2023

New entrance from the Gardens to the Parkland, increase in family activities around nature and the wild

The Arconic Foundation (3) Bounty at your Feet;

Sept 22 – June 23

Community growing, harvesting and engagement

Historic England Emergency Recovery fund

For the initial restoration repairs to the Music Room roof, windows, façade and internal plasterwork.

Big Lottery

The conclusion of project interrupted by the pandemic supporting and celebrating volunteers.

GBSLEP

Conclusion of contract to produce an initial historic and architectural master plan to support further development

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements
for the Year Ended 31 December 2022

Comparative Movement in funds

	Balance at start of year	Income	Expendit ure	Investme nt gains/los ses	Transfers	Balance at end of year
	£	£	£	£	£	£
2021						
Restricted Funds:						
Workshop & gardeners Fund	159,606	-	(4,987)	-	-	154,619
Heritage Lottery Resilience Fund	(686)	29,050	(28,364)	-	-	-
Heritage Lottery Cultural Recovery 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	-	17,542	(238)	-	-	17,304
Big Lottery	9,832	-	(8,386)	-	-	1,446
GBSLEP	4,800	4,800	(9,600)	-	-	-
Airport Community Trust	-	3,000	-	-	(3,000)	-
Historic England	-	29,100	(28,166)	-	-	934
Green Recovery Fund/Defra/NLHF	-	61,599	(64,904)	-	-	(3,305)
Stanley Smith (UK)	-	3,000	(1,302)	-	-	1,698
The Arts Society	-	4,100	(4,100)	-	-	-
Total Restricted Funds	246,643	205,371	(237,567)	-	(41,432)	173,014
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	260,438	159,475	(126,180)	6,515	41,432	341,680
Total Funds	507,081	364,846	(363,747)	6,515	-	514,695

16 Controlling Interest

The Charitable company is controlled by its trustees.

17 Related Party Transactions

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

Castle Bromwich Hall and Gardens Trust

**Comparative statement of Financial Activities
For year ended 31 December 2021**

	Unrestricted funds	Restricted funds	2021 Total funds
	£	£	£
Income From			
Donations and legacies	72,764	205,371	278,135
Charitable activities	24,211	-	24,211
Other trading activities	59,983	-	59,983
Investment income	2,517	-	2,517
Total income	159,475	205,371	364,846
Expenditure on:			
Raising funds	13,647	24,310	37,957
Charitable activities	112,533	213,257	325,790
	126,180	237,567	363,747
Net Income/(Expenditure) and Net movement in funds for year before investments gains/(Losses)	33,295	(32,196)	1,099
Net gains/(losses) on investments	6,515	-	6,515
	39,810	(32,196)	7,614
Total funds brought forward	260,438	246,643	507,081
Transfer between funds	41,432	(41,432)	-
Total funds carried forward	341,680	173,015	514,695

†

Castle Bromwich Hall and Gardens Trust

Comparative Balance Sheet
For year ended 31 December 2021

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