

REGISTERED COMPANY NUMBER: 01944650 (England and Wales)
REGISTERED CHARITY NUMBER: 516855

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Castle Bromwich Hall and Gardens Trust**

Chester Road
Castle Bromwich
Birmingham
B36 9BT

Castle Bromwich Hall and Gardens Trust

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for the Year Ended 31 December 2020**

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Castle Bromwich Hall and Gardens Trust

Message from the Chair of Trustees for the Year Ended 31 December 2020

Dear Members,

Despite preserving and conserving an historic Garden as it was, and has been for over 250 years, 'change' is always with us at the Trust. Although we are a place of quiet and continuity, the Gardens did not escape the disruption of the global pandemic of 2020/2021.

We are grateful to everyone involved, internally and in the wider world, who has contributed to the overall survival and maintenance of the Gardens as an historic and publicly accessible asset during this time.

Simon Carter, as interim Chair, had to step down during 2020 (although remains a Trustee) and the Trust continued to be managed by the small staff team with support from Trustees.

These accounts are the result of their combined and co-operative efforts.

The Trustees continue the search for an active and forward looking Chair of Trustees who can build on the successes made and to meet and happily greet the major challenges of the future.

On behalf of the Trustees may I thank you all for your support and dedication to the gardens.

On behalf of the Trustees



MAHENDRA DABHI

19th Sept 2021

Castle Bromwich Hall and Gardens Trust

Report of the Trustees for the Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the 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 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

2020 was a difficult year for everyone and for some, devastating.

There is no doubt that without emergency public funding being made available and being 'won', the Gardens would have ceased to operate completely in 2020.

While the year, and indeed the following year 2021, has been exceedingly tough, the Gardens have largely remained open and in many ways the Trust has been able to take a 'step up' for the future.

We are reflecting back, in these Annual Accounts, on the calendar year of 2020 yet again from the viewpoint of late summer 2021. We can only hope that in 2022, as equilibrium returns, the report for 2021 can be finalised well within 5 months of the end of our financial year.

The effect of the global pandemic on the Gardens Trust has sometimes pushed us back to older ways and at other times enabled us to take action and bigger strides forwards than we could ever have envisaged.

2020 started with optimism, there had been a 32% rise in visitor figures in 2019. In January we had just recruited two new Business Development Managers (on a job share) to continue the Heritage Fund Resilience project, plans for summer events, tree and other new works in the Gardens were well under way...

The Gardens closed on lockdown, March 23rd 2020. For three months most staff were put on furlough. The only people working were the General Manager, working from home, and the Assistant Gardener covering basic gardens tasks with 3 -4 locally based (marvellous!) garden volunteers helping out.

By June, with extra funding raised from the Government and from the Heritage Lottery Emergency Fund, the Gardens were able to re-open for prebooked visits only.

Both local government and industry advice (including from the Royal Horticultural Society and Visit Britain/England) was sought about safety and protocols. We signed up for, and achieved, the Tourism Industry's 'We're Good to Go' standard and continue to update our risk assessments and onsite and public procedures as 2021 progresses.

An online ticket booking provider was found and the system set up within 3 weeks. In June 2020 we had more visitors than in June 2019.

Providing a safe and beautiful space for our neighbours was one thing we knew we could do at such a time, and it seemed to be greatly appreciated firstly, by members and then as we opened further, the general public.

Castle Bromwich Hall and Gardens Trust

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE (Continued)

Through the year and across lockdowns we continued to work on the principle that we could, and should, provide access for people. We always knew that the Gardens are good for the soul and we are pleased, in our own little way, to have been able to support our visitors' (and workers) physical and mental health through the pandemic.

Operational changes

During the summer Gardening volunteers were allowed to return on a strict rota to ensure safety. All but the most in need of close supervision or otherwise frail have now returned to look after the Gardens.

The volunteer indoor café and shop were no longer viable options during the pandemic and, alongside other physical and safety changes, the shop, tea and coffee facilities were moved to the Orangery for the summer. A strict 'one in, one out' as in other public places, was maintained and worked really well during the summer 2020.

The new shape of the public offer used more technology: cashless transactions, limited handling and prebooked visits. Staff, not on furlough, incorporated these changes very quickly and previous volunteers were invited back to support the opening to the public.

Some previous event and café volunteers were able to return and adapted well to the new circumstances, many though still have not returned, finding the changes too much or not suiting their changed needs.

During the summer our neighbours at the Hall/Hotel were less circumspect than we and after a number of large events contravening legislation and guidance, they had their licenses withdrawn and were fined. In general we, in the Gardens Trust, appear to have avoided any knock on reputational damage. We continue to feel a strong moral responsibility for all of the built heritage and always hope that property owners across the wider conservation area can act together for the mutual benefit of the historic assets we all look after.

In 2021, with the new outdoor 'Courtyard Café' cabins and our different style of food offer attracting more customers than ever before, the Front of House operation has grown substantially. Paid Duty Managers now take on large chunks of the more complex operational responsibilities and work with teams of volunteers, some of whom are new and others are Gardens' 'veterans'.

Flexing' the business model

The external circumstances of the pandemic accelerated an already mooted change of our basic business model: from being largely volunteer led to being volunteer supported.

In such a small organisation the changes have been seismic at personal, operational and strategic levels. Operating across various lockdown stages we have had to pivot and re-pivot workplans, timetables and at the same time keep a continuity of service to the public.

The costs of the changes have been substantial and not always predictable i.e. extra materials, increase in the overall costs of sales as well as all the supply chain and recruitment delays that many other organisations have experienced.

In general, we are excited by the changes and think they are for the best in the long term, but there is no doubt that the cost of such rapid change is still potentially a financial threat in the short term.

Public events and offer

Working strictly within government guidelines the Gardens scheduled and ran a series of open air theatre, music and other family friendly events and workshops throughout 2020. A lot of work went into changing how events were run to ensure the safety of the participants and the staff/volunteers. We have made sure throughout that we maintain both actual safety and the *perception of safety*, for people.

As well as offering the public some much needed respite from their homes and the effects of the pandemic, we were equally pleased to be able to provide opportunities for artists and musicians who had otherwise lost their livelihoods.

In 2020, despite being closed for 4 months our visitor figures were only 15% down on 2019 - which itself had seen a 32% rise on the previous year.

Castle Bromwich Hall and Gardens Trust

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE (Continued)

In the period April -March 2020/21 visitor numbers were up 18% on the same period for 2018/19. Although not the only measure of success, providing a service during the pandemic seemed to be both the right thing and a good thing.

Support

The Gardens, although well on a path to greater self-sufficiency and building its revenue generating strands, could not have survived without further public funding support. As well as statutory furlough and small business support, the public were generous in their response to calls for funds for spring bulbs and for daily donations on visiting. We were successful with grant funding bids to the Heritage Lottery Emergency and Cultural Recovery Funds and also to Historic England (for emergency repairs to the Music Room) and to the Green Recovery Fund, (in partnership with the two local Councils and Wildlife Trusts)for restorative works, starting in 2021, along the River Cole and on the Historic Parkland adjacent to the Gardens.

All of these funds have been a lifeline, have helped us make positive changes more quickly than we could ever have envisaged, but have also severely strained the staff who have remained working and challenged the return of those who are, or were, on furlough.

The financial costs of staying open have of course been very high, and only partially offset by emergency public funding. These Annual Accounts, reflect growth in revenue generation, but this will be balanced by the extra costs of creating that increase.

Gardens, heritage and staff

"Our focus in the gardens from March onwards shifted to respond to the crisis and manage the garden tasks in the safest way possible as certain tasks still needed to be undertaken.

The support of the horticultural volunteers has been invaluable throughout the various lockdowns and I want to thank them for their understanding with regards to the continuous adjustments of working practices. Their time and effort is greatly appreciated especially as our corporate and college volunteer participants were reduced throughout the pandemic.

Covid-19 has had and will continue to have impact on us as supplies are harder to locate and the cost of some sundries continues to rise. Generous support from the public, through a Just Giving fundraising campaign just after lockdown, enabled us to feel confident enough to purchase the necessary spring bulbs for 2021 in advance.

The Gardens throughout the year have looked fantastic and visitors have appreciated the effort put into making it an oasis in the city. The Gardens continue to develop greater colour during the summer months with additions to the Upper Wilderness and companion planting in the Batty Langley Vegetable Garden, giving that hint of much needed colour in what has been a tough year.

Looking forward, we are hoping to replant areas of the Parterre in 2021 and replant some of the missing fruit trees in the orchard whilst starting to reduce the size of the yew trees in the Lower Wilderness to open the Claire Voie area once again.

From the Head Gardener, Denise Seckham

Despite a tiny team involved in the upkeep of the Gardens during the year, many visitors commented how well the Gardens looked - even in comparison with other, larger and better resourced Gardens. Good management and concentrating on the essentials really paid off and, as ever, we owe a big vote of thanks to the Gardening team.

While the team in 2021 has grown (with volunteers returning), keeping up with the general maintenance, never mind longer term investment work, is still a mammoth task. As the Trust comes to the end of its first 3 year Business Plan in 2021 and looks forward to the next 3 to 5 years, increased professional and permanent support in the Gardens is a consideration, and a priority.

Operating remotely and in very uncertain times has taken a toll on the staff across all areas of operation, yet everyone has continued to be cheerful and to 'just get on with it'. Another cause for applause and gratitude.

However, the full extent of emotional and physical exhaustion, and similar pandemic aftereffects amongst the team, will continue to be monitored.

The two National Lottery Heritage Fund Resilience Project staff (John Mostyn and Holly Rackham) both steered the best course they could through furlough, extensions and, latterley, maternity leave.

Castle Bromwich Hall and Gardens Trust

Report of the Trustees for the Year Ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE (Continued)

2020 was not the year they expected and 'making a difference' to our revenue streams has been hard won in the year. Nevertheless, new events, better marketing, a flexible approach to hire and attracting a much wider audience are all successes of the year - perhaps not as we predicted, but all positive.

Informal staff reviews have resulted in some changes in staff contracts and roles. As the long term effects of the pandemic unfold and the subsequent changes of skills and roles needed become evident, there will be more changes to the way the Trust is staffed. All within our ability to raise and earn income.

Trustees

During the year Trustees have continued to meet as usual – albeit virtually. They have been supportive of the general efforts of staff and where possible have assisted with specific business and heritage issues and, for example, liaised extensively with our bank (whose service over the year has been well below expectations).

Simon Carter, stepped down as temporary chair at the beginning of the year as he moved away from the area, although remains an actively supportive Trustee. Being without a proactive and visionary Chair at this time of massive change is hampering for all. We continue to look for a Chair of Trustees who can build on the change that has started and keep the emerging Masterplan vision on track.

Heritage assets - into 2021

Despite, and sometimes because of, the pandemic the Trust has continued to actively care for the substantial heritage it has responsibility for.

The **1723 Music Room**, sometimes called the Summer House, at one end of the Holly Walk, is a key building in creating the 'Sense of Place' and character of the Gardens. Although originally restored during the 1980s, roofing tiles and brickwork became progressively worn, broken and, in the case of the lead flashing, stolen. Small repair work over the years could not prevent water ingress and severe deterioration of the buildings. An application to Historic England's Heritage at Risk Fund was successful and work began in early 2021 and finished in July 2021.

As part of the Historic England funding process they recommended we make a revised listing application in order to ensure that the walls, statuary and buildings were individually listed rather than be part of the whole. While not a task we expected to do during the pandemic, all the built heritage now has a separate listing as Grade II.

We were lucky enough to have Richard, Lord Bradford formally open the Music Room in August 2021 and we were all thrilled that 18th century music from the original Bridgeman archives was played, perhaps for the first time in over 200 years-

A successful partnership bid to the Government's Green Recovery Fund has also resulted in a year's work on restoring and maintaining both the natural and historic assets of the 30 acre Parkland which surrounds the formal Gardens. Partners in the wider River Cole project include Birmingham City Council, Solihull MBC, the two regional Wildlife Trusts, the Princes Trust and a number of smaller community groups alongside support from Historic England. Development work and public engagement with this local nature reserve has been very popular and it is hoped to find further funding to continue to roll back the decades of benign neglect on the land.

With the benefit of further Covid related government funding (Cultural Recovery Fund etc) works to improve some paths and access routes for the public were undertaken. Thus enabling better access to a wider set of people for longer throughout the year.

All is not good news though. Early in snowy January 2021 over 20m of 3 metre high historic walls collapsed. No one was hurt and despite expert investigations no specific cause has been found. Another 20 metres adjacent is also in danger of collapse although it has been temporarily buttressed and is safe. Our insurers could not find a reason to support a claim for costs against the initial emergency actions, but have given a small ex gratia payment in support. Although the Trust does not have reserves set aside for such work a condition survey, structural engineering investigation and QS estimate has been commissioned. This will provide the necessary information for the Trust to start a capital fundraising campaign to rebuild. Currently, it is believed that the costs may be between £150,000 and £200,000.

There is still much to do on a regular and strategic basis to maintain both the Grade 2* Park and Garden and the Grade 2 Heritage walls and buildings.

Castle Bromwich Hall and Gardens Trust

Report of the Trustees for the Year Ended 31 December 2020

Planting and replanting

As with the Music Room and Wall some of the 35 year old restoration is showing signs of failure. It is evident too that despite regular maintenance some of the major plantings in the Gardens; e.g. the Holly Walk, trees, maze and orchards are showing signs of terminal fatigue and a programme of works over at least five years alongside the necessary fundraising must be planned and embarked on in order to maintain the restoration in peak condition.

We are also increasingly concerned by the serious lack of any apparent standard of maintenance or planning for the care of the other two substantial buildings within the National Trust covenanted area: namely the Hall and CoachHouse.

Although the Gardens Trust only owns a small part of the whole area it feels the weight of responsibility, for the wider heritage assets.

As part of the recent and ongoing Masterplanning exercise (funded by Greater Birmingham and Solihull Local Enterprise Partnership) we hope to begin to address some of the potential options for the future for the whole site.

FINANCIAL REVIEW

The financial statements show a surplus of £83,189 (2019: £392) in funds before taking into account the unrealised losses on investments. This includes a surplus of £20,769 in general funds and a surplus of £62,420 in restricted funds.

Although the tight control over expenses remains, a budget for the current year was set which includes more investment into operational site improvements. COVID-19 has enforced another change in budgeting with all optional expenditures - not directly funded by specific grants - reduced or cancelled. The forward financial plan due to be delivered during the coming year should set a track for an improved financial position in future years.

Funds and reserves policy

Funds of the Trust as at the end of the year were as follows:

	£
General funds	245,632
Designated fixed asset fund	14,806
Restricted funds - projects	87,036
Restricted funds - Workshop & Gardeners Mess	159,607
	<hr/>
	507,081
	<hr/> <hr/>

Funds and reserves policy - continued

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.

There remains to be work to be done in the Gardens of both restoration and maintenance nature, and due to the lack of stability of much of the Trust's income, the Trustees' policy is to increase reserves to a much more substantial figure in order to give better long term financial stability to the Trust.

Current free reserves of £245,630 represent approximately 16 months of budgeted running costs, which is in excess of the policy set by the Trustees of 6 months, however this is resultant of a generous legacy received in 2017 which has continued to provide a level of security and investment to help guarantee the longevity of the gardens in the future.

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.

Castle Bromwich Hall and Gardens Trust

Report of the Trustees for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and organisational structure

Castle Bromwich Hall 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, 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) and Solihull MBC (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.

The 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 there are informal policies and procedures adopted for the induction and training of Trustees.

The administration of the Trust is effected by the small 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

The Management Committee on an ongoing basis examined the major business and operational risks which the Trust faces, these are regularly reported to the Trustees and procedures are followed to minimise and mitigate against such risks.

Castle Bromwich Hall and Gardens Trust

**Report of the Trustees
for the Year Ended 31 December 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Registration number

01944650 (England and Wales)

Registered Charity number

516855

Registered office

Castle Bromwich Hall Gardens

Chester Road

Castle Bromwich

Birmingham

B36 9BT

Accountants

Steve Breese, SAB Accountancy services,

102 Hamstead Road

Birmingham

B43 5BN

Independent Examiner

Karen Hanlan Independent Examiner Ltd

12 Waterloo Close

Wellesbourne

CV35 9JG

Bankers

Lloyds Bank plc

25 Gresham Street

London

EC2V 7HN

Castle Bromwich Hall and Gardens Trust

Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Investment managers

M&G Investments
10 Fenchurch Avenue
London
EC3M 5AG

CCLA Fund Managers
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Trustees

Pauline Sylvia Allen
Diane Donaldson
The Earl of Bradford
William Alexander Esslemont
Marian Elizabeth Morris
George Edward Richards
Mark Rickus
Simon Carter
Sandra Ruth Northmore
Karen Westwood
Joseph Tildesley
Robert Mountford
Helen Johnson
Advolly Richmond Taylor
Mahendra Dabhi
Ian Phillip Bush
Michael Robinson

Representing Castle Bromwich Parish Council
Representing Birmingham City Council

Representing Solihull MBC
Resigned 9 February 2021
Chair (stepped down in June 2020)
Resigned 20 September 2020

Representing Solihull MBC

Appointed 20 September 2020
Appointed 20 September 2020
Appointed 13 November 2020
Resigned 20 September 2020

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Castle Bromwich Hall and Gardens Trust

Report of the Trustees for the Year Ended 31 December 2020

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 statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).


Company law requires the 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 then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- 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.

Approved by order of the board of trustees on Monday 13th September and signed on its behalf

On behalf of the Trustees


MAHENDRA DABHI

19th Sept 2021

Castle Bromwich Hall and Gardens Trust

Independent Examiner's Report to the Trustees of
for the Year Ended 31 December 2020

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 which are set out on pages 13 to 25

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the 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 accounts 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 Charity 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 Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; 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 accounts in accordance with the Financial Reporting Standard 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 accounts to be reached.



Karen Hanlan ACA & ACIE,
Karen Hanlan Independent Examiner Ltd
12 Waterloo Close
Wellesbourne
CV35 9JG

Date: 19/7/21

Castle Bromwich Hall and Gardens Trust

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

		Un- restricted funds	Restricted funds	2020 Total funds	2019 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	71,388	189,507	260,895	108,129
Charitable activities	4	24,098	-	24,098	33,867
Other trading activities	5	25,791	-	25,791	43,295
Investment income	6	2,518	-	2,518	3,142
Total income		123,795	189,507	313,302	188,433
EXPENDITURE ON					
Raising funds		2,942	17,256	20,198	13,726
Charitable activities		100,082	109,831	209,913	174,317
Total expenditure	9	103,024	127,087	230,111	188,043
Net income and net movement in funds for year before investment losses		20,771	62,420	83,191	390
Net (losses)/gains on investments		(10,223)	-	(10,223)	8,397
Net movement in funds		10,548	62,420	72,968	8,787
RECONCILIATION OF FUNDS					
Total funds brought forward	16	243,910	190,203	434,113	425,326
Transfer between funds	16	5,980	- 5,980	-	-
Total funds carried forward		260,438	246,643	507,081	434,113

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 2020

Company number: 01944650
Charity Number: 516855

	Notes	Un- restricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible fixed assets	11	14,806	159,606	174,412	178,985
Investments at market value	15	48,700	-	48,700	58,922
		<u>63,506</u>	<u>159,606</u>	<u>223,112</u>	<u>237,907</u>
CURRENT ASSETS					
Cash at bank and in hand		201,713	81,037	282,750	188,808
Debtors	12	30,238	6,000	36,238	39,437
		<u>231,951</u>	<u>87,037</u>	<u>318,988</u>	<u>228,245</u>
CREDITORS					
Amounts falling due within one year	14	(35,019)	-	(35,019)	(32,039)
NET CURRENT ASSETS		<u>196,932</u>	<u>87,037</u>	<u>283,969</u>	<u>196,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>260,438</u>	<u>246,643</u>	<u>507,081</u>	<u>434,113</u>
NET ASSETS		<u>260,438</u>	<u>246,643</u>	<u>507,081</u>	<u>434,113</u>
FUNDS OF THE CHARITY					
Unrestricted funds		260,438	-	260,438	243,910
Restricted funds		-	246,643	246,643	190,203
	16	<u>260,438</u>	<u>246,643</u>	<u>507,081</u>	<u>434,113</u>

Continued on next page

Castle Bromwich Hall and Gardens Trust

Balance Sheet (continued)
At 31 December 2020

Company number: 01944650
Charity Number: 516855

For the year ended 31 December 2020 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 12;
- 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 13 September 2021 and signed on their behalf by:

Trustee



MAHENDRA DABHI

19th Sept 2021

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements for the Year Ended 31 December 2020

1 ACCOUNTING POLICIES

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.

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' 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 recognised initially at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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.

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Gifts in kind are recognised at market value.

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 fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is usually upon notification of interest paid or payable by the Bank.

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements for the Year Ended 31 December 2020

1 ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that 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.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources. Expenditure is classified under the following activity headings:

Charitable activities - this comprises the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Raising funds - this comprises the direct costs associated with generating other trading income and raising funds from Trusts and other funding bodies.

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

Tangible fixed assets

Depreciation is calculated so as to write off the cost of each asset, less its 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

Stretch Tent - 5 years straight line

Fixtures & Fittings- 5 years straight line

Tractor Mower - 5 Years straight line

Fixed assets are capitalised where their value exceeds £500

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.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event where it is probable that there will be an outflow of economic resources to settle the obligation and where creditors can be estimated or measured reliably.

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements for the Year Ended 31 December 2020

1 ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pensions

The Charity contributes to employees individual personal pension plans. The employers contributions to the scheme in 2020 were £2,380 (£1,738 in 2019) and are charged to the statement of financial activities as incurred.

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 sales of investments are calculated as the difference between the amount at which the investment was valued at the beginning of the reporting period, or cost if purchased during the reporting period, and sales proceeds.

Gains or losses on investments which have not been realised through sales have been taken to the Statement of Financial Activities as unrealised gains or losses on investment assets.

2 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 20120 nor the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor the year ended 31 December 2019.

Continued on next page

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements
for the Year Ended 31 December 2020

3 DONATIONS AND LEGACIES

	Un- restricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Donations	5,507	-	5,507	11,955
Gifts in Kind(Garden equipment)	-	-	-	4,932
Legacies received	2,500	-	2,500	-
Gift aid	905	-	905	1,742
Job Retention Scheme grants	27,476	-	27,476	-
Grants	35,000	189,507	224,507	89,500
	<u>71,388</u>	<u>189,507</u>	<u>260,895</u>	<u>108,129</u>

4 CHARITABLE ACTIVITIES

	Total 2020 £	Total 2019 £
Entry fees	15,748	25,895
Membership	8,125	5,175
Other income	225	2,797
	<u>24,098</u>	<u>33,867</u>

5 OTHER TRADING ACTIVITIES

	Total 2020 £	Total 2019 £
Sales of goods	13,780	19,501
Fundraising	-	2,812
Hire of facilities	1,676	8,379
Events	10,335	12,603
	<u>25,791</u>	<u>43,295</u>

6 INVESTMENT INCOME

	Total 2020 £	Total 2019 £
Dividends received	2,454	2,957
Interest received	64	185
	<u>2,518</u>	<u>3,142</u>

7 CONTROLLING INTEREST

The Charitable Company is controlled by its Trustees.

8 RELATED PARTY TRANSACTIONS

There were no transactions with related parties in this reporting period.

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements
for the Year Ended 31 December 2020

9 TOTAL EXPENDITURE

	Raising funds	Charitable activities	Total 2020	Total 2019
	£	£	£	£
Staff costs - Garden	-	37,442	37,442	37,227
Staff costs - Management &	-	60,112	60,112	59,017
Staff costs - Projects	-	20,196	20,196	8,733
Garden maintenance	-	13,060	13,060	6,360
Buildings & Site development	-	5,799	5,799	3,174
Garden Equipment (Gift in Kind)	-	-	-	4,932
Consultancy/freelance staff	-	15,329	15,329	8,822
Insurance	-	6,250	6,250	6,128
Light, heat and water	-	4,640	4,640	2,291
Buildings maintenance and cleaning	-	11,251	11,251	4,823
Security	-	2,150	2,150	2,856
Special projects	-	-	-	100
Publicity	-	6,150	6,150	5,297
Office supplies and sundries	-	12,557	12,557	8,542
Legal and professional fees	-	272	272	-
Depreciation	-	11,551	11,551	13,406
Cost of events	12,220	-	12,220	6,531
Cost of goods sold	7,978	-	7,978	6,457
Accountancy and audit	-	3,154	3,154	2,609
Consultancy	-	-	-	738
	<u>20,198</u>	<u>209,913</u>	<u>230,111</u>	<u>188,043</u>
2019 Comparative totals	<u>13,726</u>	<u>174,317</u>	<u>188,043</u>	

10 STAFF COSTS AND ASSOCIATED EXPENSES

	Total 2020	Total 2019
	£	£
Gross salaries	108,005	95,938
Employers NI	7,365	7,301
Pensions	2,380	1,738
	<u>117,750</u>	<u>104,977</u>

During the year the trust employed the full time equivalent of 1.8 gardeners (1.8 in 2019), 1.8 employees in the office (1.8 in 2019), and 1.6 project/education officers (0.6 in 2019).

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 £35,931 (£35,893 in 2019).

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

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements for the Year Ended 31 December 2020

11 TANGIBLE FIXED ASSETS

	Permanent Buildings £	Porta- cabin £	Compost ing toilet £	Equipm ent £	Fixtures/ Fittings £	Tractor Mower £	Total £
Cost							
At 1 January 2020	249,374	16,114	-	13,230	4,678	5,624	289,020
Disposals		(16,114)					- 16,114
Additions	-	-	5,000		1,978		6,978
At 31 December 2020	249,374	-	5,000	13,230	6,656	5,624	279,884
Depreciation							
At 1 January 2020	84,781	16,114	-	5,954	936	2,250	110,035
Disposals		(16,114)					- 16,114
Charge for the year	4,987	-	1,000	2,977	1,462	1,125	11,551
At 31 December 2020	89,768	-	1,000	8,931	2,398	3,375	105,472
Net book value 2020	159,606	-	4,000	4,299	4,258	2,249	174,412
Net book value 2019	164,593	-	-	7,276	3,742	3,374	178,985

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 alienable 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.

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements
for the Year Ended 31 December 2020

12 DEBTORS

	Total 2020 £	Total 2019 £
Gift Aid Recoverable	905	422
Accrued Income	31,504	35,347
Prepaid Expenditure	3,829	3,668
	<u>36,238</u>	<u>39,437</u>

13 COMMITMENTS

The following annual operating lease payments are committed to be paid:

	Total 2020 £	Total 2019 £
Expiring:		
Between one to two years	1,187	1,187
Between three to five years	-	-
	<u>1,187</u>	<u>1,187</u>

14 CREDITORS

	Total 2020 £	Total 2019 £
Trade creditors	-	-
Accrued expenditure	31,369	28,589
Deposits held	3,650	3,450
	<u>35,019</u>	<u>32,039</u>

15 FIXED ASSET INVESTMENTS

	Total 2020 £	Total 2019 £
Market Value at beginning of year	58,922	50,525
Unrealised investment gain/(loss)	- 10,222	8,397
Market Value at end of year	<u>48,700</u>	<u>58,922</u>
Historical cost at end of year	<u>50,000</u>	<u>50,000</u>

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

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements for the Year Ended 31 December 2020

16 MOVEMENT IN FUNDS

	Balance at beginning of year £	Income £	E- Investment penditure £	gain /- loss £	Transfers between funds £	Balance at end of year £
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
	243,910	123,795	103,024	(10,223)	5,980	260,438
Restricted Funds:						
Workshop & gardeners Fund	164,594	-	4,987	-	-	159,607
Heritage Lottery Emergency Fund	-	59,400	53,420	-	(5,980)	-
Heritage Lottery Cultural Ratcliffe Foundation	-	85,050	32,132	-	-	52,918
Dame Mary Bridgeman Trust	3,000	-	2,244	-	-	756
George Henry Collins	1,150	-	332	-	-	818
Scott Finnis	500	-	-	-	-	500
Arconic	-	6,000	6,000	-	-	-
Big Lottery	-	18,357	259	-	-	18,098
GBSLEP	-	9,900	68	-	-	9,832
	-	4,800	-	-	-	4,800
	-	-	-	-	-	-
	190,203	189,507	127,087	-	(5,980)	246,643
TOTAL FUNDS	434,113	313,302	230,111	(10,223)	-	507,081

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 funds 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 not a fund available for future spending.

The Heritage Lottery Funds (National Lottery Heritage Fund) relates to funding received that supports the Trust to sustainably build its revenue strands for the future as follows:

NLHF Resilience Fund

Support for Delivering Sustainability Through Earned Income. A programme of development led by 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

NLHF Covid Emergency Fund

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.

Cultural Recovery Fund

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

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements for the Year Ended 31 December 2020

16 MOVEMENT IN FUNDS - continued

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.

Funds from The Dame Mary Bridgeman Trust will be used to improve access to the gardens for people with disabilities.

Funds were received from Scott Finnis towards the salary costs of the Head Gardener

Funds were received from Arconic towards the provision of a sustainable storage space for garden maintenance.

Funds were received from the Big Lottery Community Fund to help celebrate 35 years of volunteering. The project was delayed due to COVID-19 but is underway in 2021.

Funds were received from The Greater Birmingham & Solihull Local Enterprise Partnership Limited (GBSLEP) to develop an outline business plan for the gardens.

17 RELATED PARTY DISCLOSURES

Dame Mary Bridgeman Trust

A grant received during the year for £nil (2019 £821) from the Dame Mary Bridgeman Trust was designated to improve disabled access to the gardens. The Earl of Bradford and Pauline Allen are Trustees for the Gardens as well as Trustees for the Dame Mary Bridgeman Trust.

Donations from Trustees

No donations were received from Trustees during the year (2019: None)

No expenses were reimbursed to Trustees during the year. (2019: None)

Castle Bromwich Hall and Gardens Trust

Notes to the Financial Statements
for the Year Ended 31 December 2020

18 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED
31 DECEMBER 2019

	Un- restricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,058	46,071	108,129
Charitable activities	33,867	-	33,867
Other trading activities	43,295	-	43,295
Investment income	3,142	-	3,142
Total income	142,362	46,071	188,433
EXPENDITURE ON			
Raising funds	12,835	891	13,726
Charitable activities	147,652	26,665	174,317
Total expenditure	160,487	27,556	188,043
Net (expenditure)/income and net movement in funds for year before investment gains	(18,125)	18,515	390
Net gains on investments	8,397	-	8,397
Net movement in funds	(9,728)	18,515	8,787
RECONCILIATION OF FUNDS			
Total funds brought forward	250,760	174,566	425,326
Transfers between funds	2,878	(2,878)	-
Total funds carried forward	243,910	190,203	434,113