BIRMINGHAM CITY COUNCIL

TRUSTS AND CHARITIES COMMITTEE

MONDAY, 12 MAY 2025 AT 11:00 HOURS
IN COMMITTEE ROOM 6, COUNCIL HOUSE, VICTORIA SQUARE, BIRMINGHAM, B1 1BB

A G E N D A

1 **NOTICE OF RECORDING/WEBCAST**

The Chair to advise/meeting to note that this meeting will be webcast for live or subsequent broadcast via the Council's Public-I microsite (please click this link) and that members of the press/public may record and take photographs except where there are confidential or exempt items.

2 **DECLARATIONS OF INTERESTS**

Members are reminded they must declare all relevant pecuniary and other registerable interests arising from any business to be discussed at this meeting.

If a disclosable pecuniary interest is declared a Member must not participate in any discussion or vote on the matter and must not remain in the room unless they have been granted a dispensation.

If other registerable interests are declared a Member may speak on the matter only if members of the public are allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless they have been granted a dispensation.

If it is a 'sensitive interest', Members do not have to disclose the nature of the interest, just that they have an interest.

Information on the Local Government Association's Model Councillor Code of Conduct is set out via http://bit.ly/3WtGQnN. This includes, at Appendix 1, an interests flowchart which provides a simple guide to declaring interests at meetings.

	3	**APOLOGIES** To receive any apologies.
5 - 12	4	**MINUTES** To confirm and sign the Minutes of the meeting held on 16th April 2025.
13 - 18	5	**THE HARIETT LOUISA LOXTON TRUST CHARITIES REPORT** Report of Joanne E Lowe, Head of Service Operations and Partnerships
19 - 24	6	**CHARLES BAKER TRUST PROGRESS REPORT** Report of Naomi Morris, Acting Director for Regulation & Strategy
25 - 46	7	**APPROVAL OF MOSELEY ROAD COMMUNITY CENTRE ACCOUNTS** Report of Ziyaad Hauseea, Senior Business Analyst
47 - 66	8	**APPROVAL OF ELFORD ESTATE CHARITY ACCOUNTS** Report of Ziyaad Hauseea, Senior Business Analyst
67 - 96	9	**APPROVAL OF VICTORIA COMMON ACCOUNTS** Report of Ziyaad Hauseea, Senior Business Analyst
97 - 126	10	**APPROVAL OF WILLIAM WALTER HINDE FOR OPEN SPACES ACCOUNTS** Report of Ziyaad Hauseea, Senior Business Analyst
127 - 156	11	**APPROVAL OF THE PUBLIC PARK AT HARBORNE ACCOUNTS** Report of Ziyaad Hauseea, Senior Business Analyst
157 - 186	12	**APPROVAL OF GEORGE CADBURY ACCOUNTS** Report of Ziyaad Hauseea, Senior Business Analyst
187 - 216	13	**APPROVAL OF KING GEORGE'S FIELD ACCOUNTS** Report of Ziyaad Hauseea, Senior Business Analyst.

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14 **APPROVAL OF SELLY OAK PARK ACCOUNTS**

Report of Ziyaad Hauseea, Senior Business Analyst

15 **OTHER URGENT BUSINESS**

To consider any items of business by reason of special circumstances (to be specified) that in the opinion of the Chair are matters of urgency.

16 **DATE AND TIME OF NEXT MEETING**

To note the next meeting is provisionally scheduled for Monday 9th June 2025 subject to the dates agreed at the Annual May City Council meeting.

Item 4

BIRMINGHAM CITY COUNCIL

TRUSTS AND CHARITIES COMMITTEE
16 APRIL 2025

MINUTES OF A MEETING OF THE TRUSTS AND CHARITIES COMMITTEE HELD ON WEDNESDAY 16 APRIL 2025 AT 1130 HOURS IN COMMITTEE ROOMS 3&4, COUNCIL HOUSE, VICTORIA SQUARE, BIRMINGHAM

PRESENT: - Councillor Phil Davis in the Chair.

Councillors David Barker, Carmel Corrigan, Marcus Bernasconi, Chaman Lal, Adrian Delaney, and David Pears.

ALSO, PRESENT: -

Myrtle Quailey – Legal Services
Gurdeep Sembi – Head of Service (Law)
Steve Muldoon – Assistant Director Financial Performance and Insight
Ziyaad Hauseea – Senior Business Analyst
Khalina Begum – Lawyer
Joanne E Lowe – Head of Service, Ops & Partnerships
Ian Harris – Finance Manager
Deborah Carter-Hughes – Assistant Director of Legal Services
Philip Andrews – Head of Service
Sofia Mirza – Committee Services

NOTICE OF RECORDING

1123 It was noted that the meeting would be webcast for live or subsequent broadcast via the Council's Public-I microsite (please click this link) and that members of the press/public may record and take photographs except where there were confidential or exempt items.

DECLARATIONS OF INTEREST

1124 None declared.

APOLOGIES

1125 None submitted.

Trust and Charities Committee – 16 April 2025

MINUTES

The minutes of the meeting of the committee held on 14 February 2025 were agreed and signed by members.

The Chair started the agenda with item 9.

ITEM 5: - THE HARRIET LOUISA LOXTON TRUST CHARITIES REPORT

- The Head of Service Joanne Lowe introduced herself to members of the committee. She provided context and history of the Loxton Trust.
- The Charity was established in February 1949 and its purpose was to support individuals in Birmingham who are in need of care due to age or infirmity.
- The Trust was originally set up due to funds being left as a result of the sale of a property by beneficiary Harriet Louisa Loxton who had a property in the Sutton Coldfield area of Birmingham. She left the property to BCC; it was sold and the proceeds invested and then formed into the charity which is administered by the Adult Social Care and Directorate on behalf of the local authority.
- There are certain restrictions on what the funds can be spent on, the charity is not allowed to give monetary awards and instead offer out items such as goods for citizens or financial hardship.
- The administration of funds has been chaired by the Head of Service, Joanne Lowe, along with a panel of 5 other panel members made up of members of the public, who are generally retired professionals and ex social workers.
- Meetings take place on a monthly basis to review applications. Currently applications are submitted online and only accepted from social care professionals. This a condition of the charity.
- A process of setting up an electronic application system online within social care records has been undertaken, to enable social workers to link any application to client records.
- The panel has currently awarded goods to the value of £14,626.91; those goods were awarded to 33 clients in total and the average award to a client was £450.
- A large number of requests on applications are for beds and bedding and essential household appliances.
- Citizens are asked to go to DWP Department of Work and Pensions for white goods such as cookers and fridges, but if those applications are turned down by the DWP, the trust would then supply those goods.
- Currently the Trust has £123,958 in unrestricted income, however the trust can only spend the interest from the original invested sum. Due to COVID the unrestricted income has grown, and the trust is in the process of trying to reduce this.
- The trust has an income from dividends of around £13,000 per quarter and £1000 per month in interest received. Administrative costs, including audit fees, are £27,800 per year.
- BCC Business Support Officers provide 27 hours per week and that is the cost of the administration support which covers the cost of raising

purchase invoices and doing the billing and getting the items delivered to the citizen.

- The Head of Service recommended that the report was approved as they recognised there is a responsibility to report on the activities of the trust.
- The charity is looking at reducing the administration costs with moving the application process online.
- The trust funds had not been audited in the last two years and Finance had been made aware of this.
- In discussion Cllr. Bernasconi stated that it was unclear that audit cost was actually included in the stated running cost of £27,800 that features in the report at 4.10. The statement did not link to what is included in the report; therefore, the report would need to be amended to further clarify the income and expenditure position. Furthermore, more information was requested by members regarding how Adult Social Care & Health officer time is charged to the Loxton Trust to ensure those 27 hours are being monitored and being spent exclusively on Trust administration.
- Members also observed that, the applications panel chaired by the Head of Service Operations, Ms Lowe, was referred to as 'the trustees' in the report. This was erroneous as trusteeship rested with the Members of Trusts & Charities Committee. The Committee may be willing to support current application panel arrangements, but this will require a decision at a future meeting to agree this delegation of authority to the panel and to agree reporting arrangements back to the Committee.
- The Chair requested another report from the Head of Service for its next meeting in May clarifying the issues raised by members.

RESOLVED: -

The report be deferred to the next meeting with another report being produced providing clarity on the issues raised and clarifying the authority of the Body administering Loxton Trust grants

The Chair agreed to sign the accounts but expected answers regarding the trustee status and the points raised by members.

ITEM 6: - TRUST AND CHARITIES GRANTS PANEL RECOMMENDATIONS

- The Chair presented the report to members, he also noted Councillor Lal's point regarding the lack of ward information which would be considered for the next report.
- The Finance Manager Ian Harris asked Members to note the funding position following the potential approval of the latest grant recommendations and the need to consider funds available given pending grant applications. A balance of £86,362.52 remained in Unrestricted Funds, with £862,044.24 in the separate Restricted Funds.
- Regarding the Restricted Funds, legal advice would need to be taken with regard to the capital growth caused by years of limited grant distribution and whether some of the interest income added to the principal fund could be treated as 'unrestricted' and thus available for grant purposes.
- As part of the recommended approvals, grant recipients are provided with an offer letter that includes specific terms that need to be adhered to for

them to receive their full funding. Certain amounts are paid out upfront, or based on immediate need, and part later, on receipt of the information that Finance requires to show that grant recipients have used the grant for the purpose given. The offer letter sets this process out, with release of the remaining funds as part of the closing of the application, with a required final statement of the project's achievements.

RESOLVED: -

Members approved the following grants:
- Chamberlain Highbury Trust (£1700 towards historic portrait restoration costs)
- NICE Centre for Movement Disorders (£5,294 - towards child therapy programme)
- Highbury Park Friends Organisation (£3,636 for public litter bins)
- Sewing Club, Birmingham Settlement (£3,240 for equipment & materials)
- DORCAS - Female Genital Mutilation Charity (£10,000 towards Support Worker)

Members resolved to receive further legal advice on the matter of Unrestricted Funds and Restricted Funds and the the use of accrued interest for grant purposes. Officers were authorised, in consultation with the Chair of the Committee, to seek Counsel's Opinion if thought necessary.

ITEM 7: - APPROVAL OF TRUST AND CHARITIES ACCOUNTS, CONTRACT EXTENSION OF CURRENT INDEPENDENT REVIEWER AND GENERAL STATUS UPDATE

- The Committee received copies of four sets of annual accounts as listed, other than Moseley Road Community Centre, which was withdrawn for later decision due to pending Commissioner queries.
- The charity Annual Accounts that required approval were the following:

  - Harriet Lousia Loxton Charity Accounts 2023-24
  - Highbury Trust Charity Accounts 2023-24 - noting that the Highbury accounts needed to be filed by the end of April to ensure that BCC would comply with the National Heritage Lottery Fund conditions for grant.
  - The Elford Estate Charity 2021-22 Accounts
  - The Elford Estate Charity 2022-23 Accounts

- Councillor Bernasconi thanked officers for making great progress on the accounts. He further moved an amendment to the report under the recommendations for a new line on page 30 to read - "3.3: That the Trusts and Charities Committee receives an update from officers that clarifies the positions of appointed trustees on the above mentioned charities and the responsibilities of this committee regarding their continued operations."
- The Chair was happy to accept the amendment. Councillor Barker seconded this and it was accepted unanimously.
- Independent Reviewer and General Update: - On the recommendation of the officers, Seagrave French LLP was nominated for further accounts independent review (mostly concerning BCC public parks), as they provided the best value. This would support the further bringing up to date and filing of Trust Annual Accounts, which had seen 34 outstanding sets of accounts filed over the last 6 months and overall 47 sets of annual

accounts and returns compiled. The Committee endorsed the recommendation that Seagrave French LLP be further employed as the required Independent Reviewer.

- Members welcomed the progress made and endorsed the comment of the Report that proper stewardship and reporting of Trust accounts must be embedded in an appropriately resourced Work Programme/Forward Plan in future.

RESOLVED: -

That the following amendment from Councillor Bernasconi be added to the Report: *"3.3 That the Trusts and Charities Committee receives an update from officers that clarifies the positions of appointed trustees on the above mentioned charities, and the responsibilities of this committee regarding their continued operations."*

That:

The Harriet Louisa Loxton historic accounts for 2023-24 be agreed.
The Elford Estate charity 2021-22 accounts be agreed.
The Elford Charity 2022 -23 accounts be agreed.
The Highbury Trust Accounts 2023-24 be agreed,

and all the above be signed by the Chair of the Committee;

That:

the contract extension of Seagrove French LLP in terms of the independent review work is agreed as listed in the report.

ITEM 8: - CURRENT STATUS OF TRUST AND CHARITIES ACCOUNTS

- The Committee noted the progress made as noted in the previous report. However, Members felt longer term measures were necessary to maintain proper stewardship of Trust accounts in future and avoid the unacceptable backlog of reporting that was now being cleared.
- Councillor Davis said the Committee needed to receive a Work Programme and Forward Plan in the next municipal year backed by suitable resources. The Chair would raise these points with the Council Leadership and the Council's Managing Director.
- The Chair and Members commended the work done to date but strongly endorsed the need for a forward plan for both accounts and for the overall work of the committee.
- The Chair stated that further reports were required to the committee regarding the general resourcing position.

RESOLVED: -

The Committee endorsed the recommendations in the report and further resolved that the Committee receive an appropriate plan concerning future management of

Trust Accounts as part of wider Committee consideration of a Forward Plan and Work Programme for the Committee for the coming Municipal year, 2025 to 2026.

ITEM 9: - HIGHBURY TRUST - APPROVAL OF DELEGATED AUTHORITY FOR: A) LOTTERY GRANT AGREEMENT AND B) GRANT DISBURSEMENT TO CHAMBERLAIN HIGHBURY TRUST

- Representatives of the Chamberlain Highbury Trust (CHT) introduced themselves to members of the committee. Attending were, Mr David Kidney, Chair CHT, Ms Deidre Mattison CHT Treasurer and Ms Katie Norgrove CHT Consultant.
- The Chair invited David Kidney to present a report from CHT. David started the report on a positive note regarding the future of the Highbury Estate. He noted its national significance and that the site is a focus for both Birmingham heritage and community activity, both in its immediate area of Kings Heath and Moseley and for the wider City. While the original successful Lottery application had not been proceeded with due to the Council's inability to meet its obligations given the Sec.114 intervention, CHT had worked hard to bring forward a 'plan B'. This re-purposed part of the promised funding for a reworked programme focused on the Highbury Estate gardens.
- There was a determination to both restore the historically important gardens and to make them as accessible as possible to members of the community across Birmingham, both in terms of physical accessibility and as a community asset.
- While the Highbury Trust and the Council would need to continue to manage and safeguard the Grade2* Hall, CHT hoped that whilst works are progressing in the garden, it could submit another application to the lottery for a significant grant towards the restoration of the Hall.
- CHT's strategy will be to work closely with the Council, but to also rely on their own fundraising efforts; for example approaching individuals of high net worth and corporations with affinity for the Chamberlain family and its history to contribute to the capital costs of the restoration of the mansion.
- CHT currently relies on the efforts of 12 volunteer trustees. To continue its community and project activities and its work with the Council, it requires support and requests a £56,059 grant for the coming year (as detailed in CHT's report).
- While this is higher than last year's £38,000, this reflects the opportunity to recast the existing CHT coordinator role. This role helps with CHT governance one day a week but the Trust would like to add to that role another day a week to support communications and fundraising efforts. Work at present includes support for site activities and supporting volunteers. Volunteers work across the estate, including in the mansion as tour guides.
- David Kidney also referenced further details of the Gardens Project, as provided in the Committee report. This would provide a delivery grant from the National Lottery Heritage Fund of £2,056,000. There is money in the I grant to be able to engage a head gardener for the project, representing a significant step forward in the development of the estate.
- The Committee, representing Highbury Trust as site owner, would need to meet certain conditions to unlock the grant. These were listed in the

attached reports to the Committee. No grant could be spent until the Lottery give formal permission to start and there are a number of requirements, the first being a signature from the Chair of TCC, the second being a confirmation that there would be a memorandum of understanding between Highbury Trust and the Chamberlain Highbury Trust about how they are entitled to occupy the gardens and have access to the mansion whilst works are carried out over the next three years.

- Councillor Corrigan, the nominated Committee representative to the Gardens Project, spoke about her visit to the gardens which included a discussion with the National Lottery officer who is responsible. Councillor Corrigan fully commended and supported the request for funds to be released and for the appropriate agreements to be made.

RESOLVED: -

The Committee endorses Recommendations 3.1.1 to 3.1.5: -

a) resolves to release funds of £56,059 to the Chamberlain Highbury Trust in an annual grant as requested at Recommendation 3.1.2

b) approves the delegation of authority to the Chair of Trusts & Charities Committee to consent to the National Lottery Heritage Fund grant agreement for the Highbury Gardens Project and sign the relevant documents to give effect to this decision at Recommendation 3.1.1

c) approves the delegation of authority to the Chair of Trusts & Charities Committee to consent to and sign the Memorandum of Understanding in paragraph 3.1.4 of the Committee Report

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OTHER URGENT BUSINESS

None submitted.

DATE AND TIME OF NEXT MEETING

The next meeting was scheduled to take place on 12th May 2025 at 11AM.

The meeting ended 1330 hours.

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CHAIR

Birmingham City Council

Report to Trust and Charities Committee

12th May 2025

Title:	**THE HARIETT LOUISA LOXTON TRUST CHARITIES REPORT**
Lead Member:	Councillor Phil Davis, Chair Trusts, and Charities Committee
Relevant Overview and Scrutiny Committee:	Trusts and Charities Committee
Has this report been shared with the relevant Overview and Scrutiny Committee Chair?	Yes
Report Author:	Joanne Lowe, Head of Service Operations and Partnerships Directorate Adult Social Care and Health Phone Number 07766922353 Joanne.e.lowe@birmingham.gov.uk
Authorised by:	John Williams, Director – Community and Operational Services Adult Social Care
Is this a Key Decision?	Not Applicable Forward Plan Reference: Not applicable
Reason(s) why not included on the Forward Plan and confirm who has authorised it to be considered:	Not applicable
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	Not applicable
Is this decision eligible for 'call in?'	Yes
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	Not applicable
Wards:	Not applicable

Does this report contain exempt or confidential information?	No
Has this decision been included on the Notification of Intention to consider Matters in Private?	No
Reasons why not included on the Notification and confirm who has authorised it to be considered:	Not applicable

1 EXECUTIVE SUMMARY

1.1 This is a written report outlining the management of the Hariett Louisa Loxton Trust a charity managed by Birmingham City Council.

1.2 The purpose of the report is to set out who is administering the Loxton Fund and the officer in Adult Social Care who should be reporting Trust activity to the Committee.

2 COMMISSIONERS' REVIEW

2.1 This section will be completed by the Commissioners and is mandatory for all reports. Refer to Guidance for further information.

3 RECOMMENDATIONS

That The Committee:

3.1 Approve that the officer with the responsibility for managing and reporting upon the activities of the Trust is the Adult and Social Care Director.

3.2 Recommends the Adult and Social Care Director provide to the Trusts and Charities Committee every 6 months, on such dates to be agreed by the Trust and Charities Committee, a report to update on the management and progress of Harriet Louisa Loxton Trust.

4. KEY INFORMATION

Context

3.1 The Harriet Louisa Loxton Charity was established by on 2nd February 1949 and is registered with the Charity Commission reference 702446.

3.2 The charitable objectives of the trust are: "For the benefit of persons who by reason of age, infirmity or any other circumstance, are in need of care and attention, not otherwise available to them by providing or paying for items, services and facilities which are designed to meet that need". Beneficiaries of the Trust must reside in Birmingham and the Trust is administered on behalf of BCC as 'Council of the Trustee' by the Adult and Social Care Directorate.

3.3 The current Trust fund is made up from the investment of the initial capital which resulted from the sale of a property left by Hariett Louisa Loxton to City Council for the purpose of benefitting the citizens of Birmingham as set out in 4.2 above. The Trust administers income from investments that exceed the initial capital amount in the form of goods/awards to those citizens in the most financial hardship.

3.4 The Trust is currently administered by an applications panel which is chaired by a Head of Service Operations and Partnerships Adult Social care who along with Finance colleagues will report Trust activity to the committee.

3.5 There are five members of the applications panel who along with the chair make up the decision-making panel. Panel members are made up from members of the local community and currently include an ex social worker and ex Childrens Trust Business support worker both retired, the Team Manager of Business Support, the Business Support officer who supports in administering the Trust and a Social Work Team Manager currently working within the mental health sector under Adult Social Care. Recent panel members who have left included an ex-Police Officer and Benefit Advisor and Neighbourhood Network Officer – all of whom stepped down recently. To be quorate, the applications panel requires the presence of three members for all decision making.

3.6 The panel meets monthly and considers all applications made via the online applications portal. Applicants are usually social workers or social care workers and student social workers. The Trust cannot accept applications from members of the public as the charity requires that applications can only be made for citizens who reside in Birmingham and that they must have identified social care needs to be eligible for consideration of an award. The Trust is engaging with other local charities to review the terms of the applications process and to consider scope for generating additional applications where the criteria are met. This will be reported in subsequent reports.

3.7 Monetary awards are not permitted under the terms of the Trust and instead goods are awarded with no upper or lower limit as to value the goods awarded are based on what is requested and decisions are made based on evidence of need and outcome and how the goods will assist the citizen. Citizens must be impacted financially to be eligible for an award so must evidence financial hardship.

3.8 In the last 6 months the following awards were made totalling a value of £14,626.91 to a total of thirty-three citizens the average award is £440 per citizen: The October figure is £0 because of when the invoices were paid grants were awarded during this period.

Accounting Period	Period Activity (GBP)
Sep-24	590.54
Oct-24	0.00
Nov-24	2,192.22
Dec-24	1,468.28
Jan-25	3,534.78
Feb-25	985.71
	14,626.91

3.9 Items awarded are general household items the most expensive being a washer/dryer £421 and the least expensive being cutlery items at 33p. The most requested items are beds and bedding and white goods cookers and washing machines usually for citizens where incontinence is a barrier to good hygiene.

3.10 There is currently £123,958 unrestricted income that the Trust can make awards from. This equates to around £3,000 per month of awards per year once the surplus has been exceeded.

The Trust receives approximately £13,000 Dividends x 4 per year & monthly interest of approximately £1,000 per month.

The administration cost is based on twenty-four working hours of a grade 3 Business Support Officer role which includes on-costs and totals £26,591 per annum.

Auditing is completed by an external provider and costs £2,600 per annum – the Trust accounts have not been audited in the past 2 years and an internal treasury fee is charged which totals £345 per annum.

£29,536 is deducted from the unrestricted income per annum as per the arrangements detailed above.

The applications panel is reviewing the administrative costs and expect these to be lowered for the fiscal year 2026/2027 which will be confirmed in subsequent reports.

4 MEMBER ENGAGEMENT

Ward Councillor(s)

Overview and Scrutiny

4.1 Not applicable

5 IMPACT AND IMPLICATIONS

Legal

5.1 Management and governance arrangements for Charitable Trusts are set out in the constitution under which they were established. Charity Trustees must also comply with Charities Act 2005 as amended by the Charities Amendment Bill, which came into force on 5 July 2023, Trustee Act 2000 and other relevant legislation and guidance issued by the Charity Commission. The assets of a charity must be used in accordance with charity law, failing this will give rise to a breach of trust. Legal sanction can follow from either the beneficiaries of the charitable trust and/or Charity Commission. Decisions made by the charity must always be appropriate to the interests of the charity. The Committee has empowered officers within the Council to discharge certain functions on its behalf as Council as Trustee.

Finance and Best Value

5.2 The Trust's awards should not exceed the annual allowance for grants which is currently £123,958 unrestricted Income that the Trust can make awards from. If the Trust had spent the surplus to date it would leave £3,000 per month available to spend on average.

Equalities

5.3 None. The statutory functions discharged by the Council as Trustee are subject to a separate and distinct statutory regime underpinned (principally) by the Charities Act 2005 as amended by the Charities Amendment Bill, which came into force on 5 July 2023, Trustee Act 2000 and other relevant legislation and guidance issued by the Charity Commission. These are nonexecutive functions and are therefore not subject to the Equalities Act 2010 provision.

Procurement

5.4 Not applicable

People Services

5.5 Not applicable

Climate Change, Nature, and Net Zero

5.6 Not applicable

Corporate Parenting

5.7 Not applicable

Other

5.8 Not applicable

6 APPENDICES

6.1 None

7 BACKGROUND PAPERS

7.1 None

Birmingham City Council

Report to the Trusts & Charities Committee

12th May 2025

Title:	**Charles Baker Trust Progress Report**
Lead Member:	Councillor Jayne Francis, Cabinet Member for Housing & Homelessness
Relevant Overview and Scrutiny Committee:	Homes Overview & Scrutiny Committee
Has this report been shared with the relevant Overview and Scrutiny Committee Chair?	Not applicable
Report Author:	Naomi Morris, Acting Director for Regulation & Strategy City Housing Directorate Naomi.Morris@birmingham.gov.uk
Authorised by:	Paul Langford, Executive Director for City Housing City Housing Directorate
Is this a Key Decision?	No
Reason(s) why not included on the Forward Plan and confirm who has authorised it to be considered:	Not applicable
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	Not applicable
Is this decision eligible for 'call in?'	Not applicable
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	Not applicable

Wards: Billesley

Does this report contain exempt or confidential information?	No

Reasons why not included on the Notification and confirm who has authorised it to be considered: Not applicable

1 EXECUTIVE SUMMARY

1.1 This report is designed to provide an update on the management arrangements for the properties held by the Charles Baker Trust ("the Trust"), namely 136a and 136b Braceby Avenue, Billesley. These properties are managed by the Housing Revenue Account (HRA) and owned by the Trust. This report to the Trust & Charities Committee reflects that there has been a considerable period since the Committee have received an update on these properties and provides options to be considered by the Committee around their management moving forward.

2 COMMISSIONERS' REVIEW

2.1 This section will be completed by the Commissioners and is mandatory for all reports. Refer to Guidance for further information.

3 RECOMMENDATIONS

That the Committee :

3.1 Note the contents of section 4 and section 8 of this report, to be considered to support decision making around how the Trust moves forward – i.e. maintain as current, wind up the Trust, or grow the fixed assets.

3.2 Notes that the Charles Baker Trust has been historically managed by the Assistant Directors of the Housing Directorate. Recommendations 3.3 and 3.4 seek to formalise the management arrangement and to enable the provision of updates on actions taken in respect of the Trust.

3.3 Recommends authority be delegated to the Executive Director for City Housing to manage the Charles Baker Trust and its properties, save for decisions regarding disposal of the properties shall be reserved to the Trusts and Charities Committee.

3.4 Recommends the Executive Director for City Housing shall provide the Trusts and Charity Committee with a report each year, on a date to be agreed by the Committee, updating upon the management and progress of the Charles Baker Trust.

4 KEY INFORMATION

Context

4.1 The Charles Baker Trust is a charity, registered in 1982 to provide bungalows or flats for older people or households with disabilities. The Trust has two properties that are managed by the City Housing Directorate who are responsible for both Housing Management and Asset Management activities.

4.2 Both properties are occupied, with one household having been in situ for 8.5 years, whilst the other property has a newer tenant, only occupied for 1.5 years. For both properties, the household comprises of only 1 person, both of which are experiencing multiple disabilities. The age demographic of these households varies, ranging between 40-80 years of age and there is a 50/50 split between both male and female tenants.

4.3 There are no notable management issues on either property. One household does have a small amount of rent arrears, but these are under £200 in their entirety and are being managed the Council's rent collection service. From a repairs perspective, a total of 10 repairs have been raised in the last year across both properties, with all recorded as 100% completed. There are also up to date gas safety and electrical safety certificates.

4.4 Housing Management are working towards visiting all households in the stock portfolio over a 2 year period. This will be a consistent programme moving forwards, following a period where physical visits have been inconsistent. This work is now firmly in progress and both households have had a visit from a Housing Officer over the last 18 months.

4.5 Whilst there are no concerns around how the properties are being managed from a Council perspective, the Trust should consider the legal and financial implications sections of the report (section 8) as part of their decision making when considering the Trust's future plans.

5 RISK MANAGEMENT

5.1 There is no significant risk currently. Both properties are being managed in accordance with agreed processes. However, it is imperative that regular reporting to the Trust & Charities Committee (at least annually) is provided so that the Trust are satisfied with the way in which the properties are being made and have an increased level of assurance than has been in place previously.

6 CONSULTATION

6.1 The Council have analysed responses from complaints and tenant perception surveys to enable the development of this report. Outside of this, there is no obligation to undertake any further consultation.

7 MEMBER ENGAGEMENT

Ward Councillor(s)

7.1 This report was requested by Councillor Phil Davis who is the Ward Councillor for Billesley.

Overview and Scrutiny

7.2 This report has been submitted to Councillor Jamie Tennant, the Chair of Homes Overview & Scrutiny Committee.

8 IMPACT AND IMPLICATIONS

Finance and Best Value

8.1 The Trust's funds relates to rental income that has been received on the current properties since it was set up, plus their current value, which together amount amounts to £289k. The rental income on these properties amounts to circa £8k per year, the properties carry a book value of £56k, there is £177k in unrestricted investments and £40k in unrestricted net current assets (debtors less creditors, all with BCC). Further detail can be found in the 2024/25 financial statements approved on 27 January 2025 – here. Income will continue to accrue as the properties continue to provide rental income which requires regular reporting to the Charities Commission. The Trust can decide to maintain these monies in reserves, or to either acquire or build an additional property. The City Housing Directorate will support the Trust should they wish to take either route, providing appropriate advice on the mechanics of doing so.

Legal

8.2 The Charles Baker Trust was mobilised through a Declaration of Trust made by City of Birmingham District Council ("the Council") on 13 July 1982 of the gift of the residuary estate of the late Charles Sandford Aubrey Baker which it received and which amounted to £51,000 or thereabouts ("the Trust Fund").

8.3 The Council declared that it held the Trust Fund upon trust to use the Trust fund for the relief of older people or people with disabilities by erecting one or two purpose built bungalows for use as the Council in its absolute discretion thought fit.

8.4 The Council must ensure that the two properties are managed by its Housing Committee and are held and accounted for separately to all other dwellings which are held under Part V of the Housing Act 1957 in its Revenue Account. This means that these buildings cannot be sold to the resident through a Right to Buy process in the same way as other Council accommodation held by the Housing Revenue Account.

8.5 The Council considered whether these properties could be transferred into the Housing Revenue Account, given the small number of properties and the Council's objectives to streamline the number of Trusts and Charities that the Council are responsible for. However, the properties cannot be simply transferred to the Housing Revenue Account and treated as any other Council property as this constitutes a disposal of the trust assets.

8.6 The Trust accounts indicate it generates a net income annually which must be applied for purposes of the Trust, this means for the benefit of older people or households with disabilities living within the city.

8.7 Should the Trust decide to dispose of its assets to the Housing Revenue Account, the properties and the remaining funds would essentially be gifted to the Housing Revenue Account, meaning the Trust would be able to dissolve their interest. If the Trust would like to see these properties continue to be let to older people or people with disabilities, then this could be reflected in the Allocations Policy through a Local Lettings Plan. However, disposal of trust assets must be in accordance with the Charity Act 2011, Trustee Act 2000 and any relevant guidance issued by the Charity Commission. Trustees are required to act in the best interests of the Trust and therefore gifting the assets may not be a possibility. Such a disposal is a connected party transfer and may require Charity Commission approval.

8.8 Officers in the City Housing Directorate would support the Trust if they do decide to dispose of their assets. However, it should be noted that there is no requirement to do so and the Trust can continue to manage these properties as they are without any significant issue.

Equalities

8.9 The Trust provides properties specifically for older people, and households with disabilities. This is bungalow accommodation that sought after by households looking to downsize or households with disabilities. These properties (when vacant) are advertised via the Housing Register with reasonable preference to those who meet the criteria set out by the Trust.

Procurement

8.10 There are no procurement implications as part of this report.

People Services

8.11 There are no HR implications as part of this report.

Climate Change, Nature and Net Zero

8.12 There are no notable implications in this area. However, as per the Council's Asset Management Strategy 2024-2029, the objective over the next 7 years is to ensure that all homes where the Council have a management responsibility achieve Decent Homes Standards and a minimum of EPC C. This will have a positive impact on the Charles Baker Trust properties, as with the rest of the stock portfolio.

Corporate Parenting

8.13 This is not applicable to these properties as they are single person occupancy, for adults over the age of 18. There are no dependent children living in these properties.

Birmingham City Council

Trusts and Charities Committee

12 May 2025

Title:	**APPROVAL OF THE MOSELEY ROAD COMMUNITY CENTRE (THE FRIENDS INSTITUTE) ACCOUNTS**
Lead Member:	Councillor Phil Davis – Chair of the Trusts and Charities Committee
Relevant Overview and Scrutiny Committee:	N/A
Report Author:	Ziyaad Hauseea, Financial Consultant Finance Directorate
Authorised by:	Steve Muldoon, Business Partnering Improvement Lead and Deputy S151 Officer Finance Directorate
Is this a Key Decision?	No
If this is a Key Decision, is this decision listed on the Forward Plan?	No
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	N/A
Is this decision eligible for 'call in?'	N/A
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	N/A
Wards:	N/A
Does this report contain exempt or confidential information?	No

Exempt Information N/A

1 EXECUTIVE SUMMARY

1.1 This report seeks the approval of the Trusts and Charities Committee for the filing of 2023-24 Moseley Road Community Centre (The Friends Institute) accounts following their independent review. This set of annual accounts has passed their filing deadlines with the Charity Commission. The Moseley Road Community Centre, also known as The Friends Institute, is in a very poor state of repair. Due to budget savings, Birmingham City Council will no longer fund the centre. The plan is to close the centre and return it to the trustees for disposal, as confirmed by the Head of Service. This decision requires governance through the Trusts and Charities Committee and advance communications with relevant stakeholders.

2 COMMISSIONERS' REVIEW

[to update].

3 RECOMMENDATIONS

3.1 That the Trusts and Charities Committee approves the following Annual Accounts which have now completed their independent reviews, and authorises their prompt online submission upon final sign-off by both the Chair and the independent reviewer:

3.1.1 Moseley Road Community Centre (The Friends Institute) 2023-24 Accounts

3.2 That the Trusts and Charities Committee note that the issues outlined under section 5 below and to make a decision regarding the future of the Moseley Road Community Centre (The Friends Institute). Given the building's current state and the financial implications, the Committee must decide whether to proceed with the closure and return the building to the trustees for disposal. This decision is critical to ensure compliance with health and safety regulations and to address the financial sustainability of the facility.

4 STATUS UPDATE

4.1 The below returns are currently under internal review. They will be produced in a presentational accounts format, ready Trustees' approval. Please note that these returns were due at the end of January 2025. They will be addressed during May 2025, with the aim of completing and filing them at the earliest opportunity following Trustees' approval in June 2025.The delay is due to investigative work into the status of transactions incurred on their behalf by the Council:

4.1.1 Centre for the Child Trust Fund 2023-24

4.1.2 Public Open Space 2022-23 and 2023-24

4.1.3 Farm Park (2018-19 to 2023-24)

4.2 Since the commencement of this project just over six months ago, we have compiled 56 annual accounts and returns, and have already filed 38 of them with the Charity Commission, with 18 pending Trustee's approval, with 2 in this report. The 38 accounts filed include 4 trusts and charities where BCC is not the sole trustee.

5 KEY INFORMATION

Context

5.1 The Moseley Road Community Centre (The Friends Institute) accounts are ready for filing and need the approval of the Board Committee or Trustee. These accounts have already been independently reviewed.

5.2 The Moseley Road Community Centre, also known as The Friends Institute, is a Grade II* listed building dating back to 1897. Gifted to the city in 1903 for the benefit of the people of Birmingham, the building has been used as a community facility for decades, hosting various independent groups and societies. These groups pay room hire fees, and the facility is managed by Birmingham City Council (BCC) General Assistants who handle caretaking and bookings.

5.3 However, the building is in a very poor state of repair, and the deficit between running costs and room hire income is subsidised annually by the General Fund. Due to budget savings approved in March 2024, BCC will no longer fund community centres, including The Friends Institute. Unlike other facilities, The Friends Institute cannot be disposed of through Community Asset Transfer (CAT) as it is not a BCC asset. The plan is to close the centre on the grounds that essential health and safety works are unaffordable and to return it to the trustees for disposal. The service will assist the trustees with obtaining and sifting Expressions of Interest (EoIs). This process will require governance through the Trusts and Charities Committee and advance communications with Cabinet Members, Ward Councillors, and user groups.

Proposal and Reasons for Recommendations

5.4 The proposal is to approve the accounts for filing with the Charity Commission as soon as possible. This is necessary to ensure compliance with the Charity Commission's filing requirements.

5.5 Regarding the Friends Institute, the proposal includes the closure of the Moseley Road Community Centre due to its poor state of repair and the unaffordability of essential health and safety works. The building will be returned to the trustees for disposal, with assistance provided for obtaining and sifting Expressions of Interest (EoIs). This decision is critical to ensure compliance with health and safety regulations and to address the financial sustainability of the facility.

Other Options Considered

5.3 No options were considered as the urgency of the filing deadlines necessitates immediate action.

6 RISK MANAGEMENT

6.1 Primary Risk: The primary risk is the potential for penalties or other consequences from the Charity Commission due to delayed filings. This risk is mitigated by the immediate approval and appointment of independent reviewers.

6.2 Legal and Regulatory Risks: Failure to comply with statutory obligations to file annual returns, Trustee's annual reports, and accounts can lead to significant legal and regulatory risks, including:

6.2.1 Statutory Enquiry: Automatic initiation of a statutory enquiry under section 46 of the Charities Act 2011.

6.2.2 Mismanagement: Potential classification of non-filing as mismanagement in administration of the charity

6.2.3 Legal Directions: Issuance of legal directions to comply, with failure leading to contempt of court charges.

6.2.4 Public Disclosure: Public disclosure of the enquiry and notification to known funders, which can damage reputation and funding opportunities.

6.3 Financial Risks: Non-compliance with filing requirements can result in financial penalties and increased scrutiny from the Charity Commission.

6.4 Mitigation Strategies: To mitigate these risks, the following strategies should be implemented:

6.4.1 Timely Filing: Ensure all outstanding accounts are filed as soon as possible

6.4.2 Contract Extension of the Current Independent Reviewer: Continue with the current independent reviewer to ensure compliance with statutory requirements.

6.4.3 Regular Monitoring: Implement regular monitoring and review processes to ensure ongoing compliance with filing requirements.

7 CONSULTATION

7.1 Consultation has taken place with relevant stakeholders, including the Chair of the Trusts and Charities Committee, Preparers of the accounts, Business Partnering Improvement Lead and Deputy S151 Officer and our colleagues from Legal Services.

8 MEMBER ENGAGEMENT

Not applicable

9 IMPACT AND IMPLICATIONS

Finance and Best Value

9.1 The appended financial statements for the entity are overdue and need approval by the Trusts and Charities Committee in order to be signed and filed with the Charity Commission. The cost of the independent reviews will be charged back to the entity and recorded as part of their 2024-25 accounts. The amount of £1,000 has been considered regarding a charge from the Council for the cost of preparing these accounts. These will be transacted in the 2024-25 accounts.

9.2 Regarding the Friends Institute, the building is in a very poor state of repair, and essential health and safety works are unaffordable. The deficit between running costs and room hire income is subsidised annually by the General Fund. Due to budget savings, Birmingham City Council will no longer fund the centre. The plan is to close the centre and return it to the trustees for disposal, as confirmed by the Head of Service.

Legal

9.3 Charity Trustees must comply with Charities Act 2011, Trustee Act 2000, other relevant legislation and guidance issued by the Charity Commission, in particular with regard to the filing of annual accounts information with the Charity Commission. There are significant legal implications from the recommendations in this report. The Charity Commission has notified Trustees of the Charities' failure to file annual accounting information for the financial years ending 31 March 2024. This non-compliance could escalate to a formal investigation under section 46 of the Charities Act 2011. Additionally, under section 84 of the Charities Act 2011, the Charity Commission has the authority to issue specific directions to protect the charities. Failure to comply with these directions can result in legal implications.

9.4 Statutory Obligations: All registered charities must file annual returns, trustees' annual reports, and accounts. The requirements vary based on the charity's income as follows:

9.4.1 Income up to £10,000: Complete the relevant sections (income and expenditure) of the annual return.

9.4.2 Income above £10,000: Prepare and file an annual return.

9.4.3 Income above £25,000: File copies of the trustee's annual report and accounts

9.5 Consequences of non-compliance are as follows:

9.5.1 Automatic initiation of a statutory enquiry.

9.5.2 Potential classification of non-filing as mismanagement or misconduct

9.5.3 Possible legal directions to comply, with failure leading to contempt to court charges

9.5.4 Public disclosure of the enquiry and notification to known funders.

9.6 Statutory requirements for independent examination and audit of charity accounts: These requirements are set out in the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

9.6.1 Income up to £25,000:

9.6.1.1. No statutory requirement for an independent examination or audit.

9.6.2 Income over £25,000 but not exceeding £250,000:

9.6.2.1. Statutory requirement for an independent examination.

9.6.3 Income over £250,000 but not exceeding £1 million, and gross assets not exceeding £3.26 million:

9.6.3.1. Statutory requirement for an independent examination by a qualified person or an audit by a registered statutory auditor.

9.6.4 Income over £250,000 and gross assets exceeding £3.26 million, or income exceeding £1 million:

9.6.4.1. Statutory requirement for an audit by a registered statutory auditor.

Equalities

9.7 There are no equalities implications arising from the recommendations in this report.

Procurement

9.8 There are no procurement implications arising from this report.

People Services

9.9 There are staffing implications arising from the recommendations in this report.

Climate Change, Nature and Net Zero

9.10 There are no climate change, nature and net zero carbon implications arising from the recommendations in this report.

Corporate Parenting

9.11 There are no implications or opportunities in relation to the Corporate Parenting responsibility arising from the recommendations in this report.

Other

9.12 There are no other implications arising from the recommendations in this report.

10 APPENDICES

10.1 Appendix 1 - Moseley_Road_Community_Centre_The_Friends_Institute_2023-24

11 BACKGROUND PAPERS

11.1 There are no Background Papers.

MOSELEY ROAD COMMUNITY CENTRE

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Registered charity number: 516602

Moseley Road Community Centre

Table of Contents

Moseley Road Community Centre

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	Moseley Road Community Centre
Registered charity number:	516602
Address for correspondence:	Mr P Andrews Head of Operational Property Management Place, Property & Sustainability Directorate Birmingham City Council PO Box16255 B2 2WT
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

Moseley Road Community Centre

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Structure, Governance and Management

Governing document
The Trust is governed by a scheme approved by the Charity Commission on 14 October 1982 as amended by a scheme of 29 August 1984 and a scheme of 12 April 1988. It is a registered charity, with charity number 516602.

Recruitment and appointment of trustees
The sole Corporate Trustee is Birmingham City Council. Day to day activities are managed by the Trusts and Charities Committee. Any other items such as disposals or issuing long term leases are to be recommended by Trusts and Charities Committee by Full Council.
Full Council, as sole Corporate Trustee, meets separately and makes decisions before it meets on City Council business voting, provided at least two Trustees vote in favour of the resolution.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity shall be the provision and maintenance of an institute or centre for the benefit of the inhabitants of the City of Birmingham or some part of it for:

a) Educational purposes
b) Purposes of recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants
c) Other charitable purposes (not excluding religious purposes but excluding the relief of poverty).

The Moseley Road Community Centre comprises land containing 1,880 Square yards of land with a further 722 square yards of land situated on the Moseley Road in Birmingham with the buildings known locally as the Friends Institute.

It is managed by Birmingham City Council for the Charity for the purposes of education, recreation and other charitable purposes and is currently used by arts and theatrical charitable organisations.

The property is managed on a day-to-day basis by the Council's Hall Green District with policy decisions affecting the premises made by the Council Business Management (Trusts and Charities) sub-Committee.

Moseley Road Community Centre

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £106,821 (2023: £104,706). Charitable expenditure decreased to £112,621 (2023: £110,506).

Financial Review

Unrestricted income for the period amounted to £106,821 (2023: £104,706) and the principal funding sources were from Birmingham City Council of £77,720 (2023: £74,280) and rents of £29,101 (2023: £30,426).

Unrestricted expenditure totalled £112,621 (2023: £110,506) and comprised employee costs of £48,659 (2023: £67,230), premises costs of £55,056 (2023: £32,389), depreciation costs of £5,800 (2023: £5,800) and administration costs of £3,105 (2023: £5,087).

Reserves and Risk Management
The charity has insufficient funds available to keep the premises in good repair, seeking regular income from the regularised lettings to art/theatrical organisations at market rent and to levy service charges. At present any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Moseley Road Community Centre

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 16 April 2025

Moseley Road Community Centre

Independent Examiner's Report to the Trustees of Moseley Road Community Centre

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 16 April 2025

Moseley Road Community Centre

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources					
Rooms and Lettings	2	29,101	-	29,101	30,426
Birmingham City Council	2	77,720	-	77,720	74,280
Other incoming resources					
Misc. income		-	-	-	-
Total incoming resources		**106,821**	**-**	**106,821**	**104,706**
Resources expended					
Charitable activities	3	106,821	5,800	112,621	110,506
Total resources expended		**106,821**	**5,800**	**112,621**	**110,506**
Net incoming resources before transfers		**-**	**(5,800)**	**(5,800)**	**(5,800)**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**(5,800)**	**(5,800)**	**(5,800)**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**(5,800)**	**(5,800)**	**(5,800)**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	195,400	195,400	201,200
Balance of funds carried forward at 31 March		**-**	**189,600**	**189,600**	**195,400**

Moseley Road Community Centre

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed assets					
Land and Buildings	4	-	189,600	189,600	195,400
		-	**189,600**	**189,600**	**195,400**
Current assets					
Short term deposits		-	-	-	-
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**189,600**	**189,600**	**195,400**
Funds					
Permanent Funds	6	-	189,600	189,600	195,400
Unrestricted Funs		-	-	-	-
Total Funds		**-**	**189,600**	**189,600**	**195,400**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 16 April 2025

Moseley Road Community Centre

Notes forming part of the Financial Statements for the year ending 31 March 2024

Note 1: Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

Income from rents are credited to income in the year in which they are receivable.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

Moseley Road Community Centre

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

2. Incoming Resources

	2024 £	2023 £
Rooms and Lettings Income	29,101	30,426
Birmingham City Council Funding	77,720	74,280
	106,821	**104,706**

3. Resources Expended

Charitable expenditure

	2024 £	2023 £
Employee Costs	48,659	67,230
Premises Costs	55,056	32,389
Transport Related	-	-
Communications, Postage & Stationery	211	1,418
Equipment& Materials	1,699	3,669
Legal & Professional Fees	-	-
Other including Depreciation	5,800	5,800
Sundry Costs	1,196	-
	112,621	**110,506**

Moseley Road Community Centre

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

4. Tangible Fixed Assets

Cost	**Land** £	**Buildings** £	**Total** £
At 31 March 2023	120,000	145,000	265,000
Additions	-	-	-
Revaluation	-	-	-
Disposals	-	-	-
At 31 March 2024	**120,000**	**145,000**	**265,000**

Depreciation	**Land** £	**Buildings** £	**Total** £
At 31 March 2023	-	69,600	69,600
Disposals	-	-	-
Depreciation	-	5,800	5,800
Impairment	-	-	-
At 31 March 2024	**-**	**75,400**	**75,400**

Net Book Value	**Land** £	**Buildings** £	**Total** £
At 31 March 2023	120,000	75,400	195,400
At 31 March 2024	120,000	69,600	189,600

The land and The land and buildings value shown above relates to the property at 220 Moseley Road, Balsall Heath "The Moseley Road Community Centre or The Friends Institute". This property was acquired by the Council in 1903 and registered as a Charity on 14 January 1986. Up until 2005 no value had been recognised in the accounts for this property.

In 2005, it was decided that its value should be included, and a valuation was undertaken.

Moseley Road Community Centre

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

The Land and Property have subsequently been re-valued on 27 October 2011, this was carried out internally by Birmingham Property Services and recognised as a tangible asset at a Fair Value of £265,000.

5. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2023: £Nil).

6. Restricted Funds

	2024 £	2023 £
Tangible fixed assets		
Value at 1 April	195,400	201,200
In-year movement	(5,800)	(5,800)
Value at 31 March	**189,600**	**195,400**

Birmingham City Council

Trusts and Charities Committee

12 May 2025

Title:	**APPROVAL OF THE ELFORD ESTATE CHARITY ACCOUNTS**
Lead Member:	Councillor Phil Davis – Chair of the Trusts and Charities Committee
Relevant Overview and Scrutiny Committee:	N/A
Report Author:	Ziyaad Hauseea, Financial Consultant Finance Directorate
Authorised by:	Steve Muldoon, Business Partnering Improvement Lead and Deputy S151 Officer Finance Directorate
Is this a Key Decision?	No
If this is a Key Decision, is this decision listed on the Forward Plan?	No
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	N/A
Is this decision eligible for 'call in?'	N/A
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	N/A
Wards:	N/A
Does this report contain exempt or confidential information?	No
Exempt Information	N/A

1 EXECUTIVE SUMMARY

1.1 This report seeks the approval of the Trusts and Charities Committee for the filing of 2023-24 Elford Estate Charity accounts following their independent review. This set of annual accounts has passed their filing deadlines with the Charity Commission.

2 COMMISSIONERS' REVIEW

[to update].

3 RECOMMENDATIONS

3.1 That the Trusts and Charities Committee approves the following Annual Accounts which have now completed their independent reviews, and authorises their prompt online submission upon final sign-off by both the Chair and the independent reviewer:

3.1.1 Elford Estate Charity 2023-24 Accounts

4 STATUS UPDATE

4.1 The below returns are currently under internal review. They will be produced in a presentational accounts format, ready Trustees' approval. Please note that these returns were due at the end of January 2025. They will be addressed during May 2025, with the aim of completing and filing them at the earliest opportunity following Trustees' approval in June 2025.The delay is due to investigative work into the status of transactions incurred on their behalf by the Council:

4.1.1 Centre for the Child Trust Fund 2023-24

4.1.2 Public Open Space 2022-23 and 2023-24

4.1.3 Farm Park (2018-19 to 2023-24)

4.2 Since the commencement of this project just over six months ago, we have compiled 56 annual accounts and returns, and have already filed 38 of them with the Charity Commission, with 18 pending Trustee's approval, with 2 in this report. The 38 accounts filed include 4 trusts and charities where BCC is not the sole trustee.

5 KEY INFORMATION

Context

5.1 The 2023-24 Elford Estate Charity Accounts are ready for filing and need the approval of the Board Committee or Trustee. These accounts have already been independently reviewed.

Proposal and Reasons for Recommendations

5.2 The proposal is to approve the accounts for filing with the Charity Commission as soon as possible. This is necessary to ensure compliance with the Charity Commission's filing requirements.

Other Options Considered

5.3 No options were considered as the urgency of the filing deadlines necessitates immediate action.

6 RISK MANAGEMENT

6.1 Primary Risk: The primary risk is the potential for penalties or other consequences from the Charity Commission due to delayed filings. This risk is mitigated by the immediate approval and appointment of independent reviewers.

6.2 Legal and Regulatory Risks: Failure to comply with statutory obligations to file annual returns, Trustee’s annual reports, and accounts can lead to significant legal and regulatory risks, including:

6.2.1 Statutory Enquiry: Automatic initiation of a statutory enquiry under section 46 of the Charities Act 2011.

6.2.2 Mismanagement: Potential classification of non-filing as mismanagement in administration of the charity

6.2.3 Legal Directions: Issuance of legal directions to comply, with failure leading to contempt of court charges.

6.2.4 Public Disclosure: Public disclosure of the enquiry and notification to known funders, which can damage reputation and funding opportunities.

6.3 Financial Risks: Non-compliance with filing requirements can result in financial penalties and increased scrutiny from the Charity Commission.

6.4 Mitigation Strategies: To mitigate these risks, the following strategies should be implemented:

6.4.1 Timely Filing: Ensure all outstanding accounts are filed as soon as possible

6.4.2 Contract Extension of the Current Independent Reviewer: Continue with the current independent reviewer to ensure compliance with statutory requirements.

6.4.3 Regular Monitoring: Implement regular monitoring and review processes to ensure ongoing compliance with filing requirements.

7 CONSULTATION

7.1 Consultation has taken place with relevant stakeholders, including the Chair of the Trusts and Charities Committee, Preparers of the accounts, Business

Partnering Improvement Lead and Deputy S151 Officer and our colleagues from Legal Services.

8 MEMBER ENGAGEMENT

Not applicable

9 IMPACT AND IMPLICATIONS

Finance and Best Value

9.1 The appended financial statements for this entity are overdue and need approval by the Trusts and Charities Committee in order to be signed and filed with the Charity Commission. The cost of the independent reviews has been charged back to the entity and recorded as part of their 2024-25 accounts. The amount of £1,000 has also been considered regarding a charge from the Council for the cost of preparing these accounts. These will be transacted in the 2024-25 accounts.

Legal

9.2 Charity Trustees must comply with Charities Act 2011, Trustee Act 2000, other relevant legislation and guidance issued by the Charity Commission, in particular with regard to the filing of annual accounts information with the Charity Commission. There are significant legal implications from the recommendations in this report. The Charity Commission has notified Trustees of the Charities' failure to file annual accounting information for the financial years ending 31 March 2024. This non-compliance could escalate to a formal investigation under section 46 of the Charities Act 2011. Additionally, under section 84 of the Charities Act 2011, the Charity Commission has the authority to issue specific directions to protect the charities. Failure to comply with these directions can result in legal implications.

9.3 Statutory Obligations: All registered charities must file annual returns, trustees' annual reports, and accounts. The requirements vary based on the charity's income as follows:

9.3.1 Income up to £10,000: Complete the relevant sections (income and expenditure) of the annual return.

9.3.2 Income above £10,000: Prepare and file an annual return.

9.3.3 Income above £25,000: File copies of the trustee's annual report and accounts

9.4 Consequences of non-compliance are as follows:

9.4.1 Automatic initiation of a statutory enquiry.

9.4.2 Potential classification of non-filing as mismanagement or misconduct

9.4.3 Possible legal directions to comply, with failure leading to contempt to court charges

9.4.4 Public disclosure of the enquiry and notification to known funders.

9.5 Statutory requirements for independent examination and audit of charity accounts: These requirements are set out in the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

9.5.1 Income up to £25,000:

9.5.1.1. No statutory requirement for an independent examination or audit.

9.5.2 Income over £25,000 but not exceeding £250,000:

9.5.2.1. Statutory requirement for an independent examination.

9.5.3 Income over £250,000 but not exceeding £1 million, and gross assets not exceeding £3.26 million:

9.5.3.1. Statutory requirement for an independent examination by a qualified person or an audit by a registered statutory auditor.

9.5.4 Income over £250,000 and gross assets exceeding £3.26 million, or income exceeding £1 million:

9.5.4.1. Statutory requirement for an audit by a registered statutory auditor.

Equalities

9.6 There are no equalities implications arising from the recommendations in this report.

Procurement

9.7 There are no procurement implications arising from this report.

People Services

9.8 There are no staffing implications arising from the recommendations in this report.

Climate Change, Nature and Net Zero

9.9 There are no climate change, nature and net zero carbon implications arising from the recommendations in this report.

Corporate Parenting

9.10 There are no implications or opportunities in relation to the Corporate Parenting responsibility arising from the recommendations in this report.

Other

9.11 There are no other implications arising from the recommendations in this report.

10 APPENDICES

10.1 Appendix 1 - The Elford Estate Charity Accounts 2023-24

11 BACKGROUND PAPERS

11.1 There are no Background Papers.

THE ELFORD ESTATE CHARITY

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Registered charity number: 1000692

The Elford Estate Charity

Table of Contents

The Elford Estate Charity

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	The Elford Estate Charity
Registered charity number:	1000692
Address for correspondence:	Mr P Andrews Head of Operational Property Management Place, Property & Sustainability Directorate Birmingham City Council PO Box16255 B2 2WT
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA Seagrave French LLP 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank plc 15 Colmore Row Birmingham B3 2BH

The Elford Estate Charity

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Structure, Governance and Management

Governing document
The Elford Estate Charity is regulated by a scheme dated 14 May 1990. It is a registered charity, with charity number 1000692.

Recruitment and appointment of trustees
The sole Corporate Trustee is Birmingham City Council. Day to day activities are managed by the Trusts and Charities Committee. Any other items such as disposals or issuing long term leases are to be recommended by Trusts and Charities Committee by Full Council.
Full Council, as sole Corporate Trustee, meets separately and makes decisions before it's meetings on City Council business.

Objectives and Activities

The object of the charity is to promote the healthful recreation of the citizens of Birmingham.

The charity owns an approximate area of 187 hectares, comprising a mix of agricultural and residential property and it uses this asset to generate income to help deliver its objectives.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and Performance

To meet its objectives, the Charity's ongoing activities cover the maintenance and upkeep of its land, which encompass a cricket pitch, school playing field and garden grounds.

Financial Review

Unrestricted income for the period amounted to £114,492 (2023: £99,056) and the principal funding sources were rents and easements of £59,457 (2023: £59,457) and interest earned on deposits of £55,035 (2023: £39,599).

The Elford Estate Charity

Report of the Trustees for the Year Ended 31 March 2024 (cont'd)

Financial Review (cont'd)

Unrestricted expenditure totalled £13,715 (2023: £12,811) and comprised charitable expenditure of £11,069 (2023: £11,017), governance costs of £2,000 (2023: £1,620) and administration costs of £106 (2023: £174).

The Trustees are of the opinion that the Balance Sheet discloses funds adequate for the purpose of fulfilling the obligations of the charity.

Reserves Policy
It is the policy of the charity to retain unrestricted funds, which are the free reserves of the charity, accumulated through the collection of rent from the Trust's property portfolio. This provides sufficient funds to cover 12 months estimated operating costs.

Investment policy
The Trustees have the power to invest trust money in the purchase of, or an interest in the security of, such stocks, funds, shares, securities or other investment or property of whatever nature and wherever situated as the Trustees in their absolute discretion think fit to the intent that the Trustees shall have the same full and unrestricted powers of investing and transposing investments as if they were beneficially entitled to the Trust Fund.

All investment is subject to the Trustee Act 2000.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Retaining the property portfolio in Trust and the management and investment of the accumulated income by the CCLA in COIF, minimises the risk to the Trust.
Systems are in place, which likewise lessens any risk associated.

The Elford Estate Charity

Report of the Trustees for the Year Ended 31 March 2024 (cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

The Elford Estate Charity

Independent Examiner's Report to the Trustees of the Elford Estate Charity

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

The Elford Estate Charity

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources					
Rents and easements		59,457	-	59,457	59,457
Interest		55,035	-	55,035	39,599
Other incoming resources					
Misc. income		-	-	-	-
Total incoming resources		**114,492**	**-**	**114,492**	**99,056**
Resources expended					
Charitable expenditure	2	11,609	-	11,609	11,017
Governance costs	2	2,000	-	2,000	1,620
Administration costs	2	106	-	106	174
Total resources expended		**13,715**	**-**	**13,715**	**12,811**
Net incoming resources before transfers		**100,777**	**-**	**100,777**	**86,245**
Transfer					
Gross transfers between funds	3&10	(3,786)	3,786	-	-
Net incoming resources before other recognised gains and losses		**96,991**	**3,786**	**100,777**	**86,245**
Net gains/losses on investments	8&10	-	138,232	138,232	(44,186)
Revaluation of fixed assets for charity's own use	4	-	-	-	-
Net movement in funds		**96,991**	**142,018**	**239,009**	**42,059**
Reconciliation of funds					
Balance of funds brought forward at 1 April		578,296	4,174,388	4,752,684	4,710,625
Balance of funds carried forward at 31 March		**675,286**	**4,316,406**	**4,991,692**	**4,752,684**

The Elford Estate Charity

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed assets					
Tangible assets	4	-	2,782,000	2,782,000	2,782,000
		-	**2,782,000**	**2,782,000**	**2,782,000**
Current assets					
Short term deposits	5	683,349	1,534,406	2,217,755	1,975,821
Debtors: Amounts falling due within one year	6	2,149	-	2,149	1,623
Creditors: Amounts falling due within one year	7	(10,212)	-	(10,212)	(6,760)
Net current assets		**675,286**	**1,534,406**	**2,209,692**	**1,970,684**
Net assets		**675,286**	**4,316,406**	**4,991,692**	**4,752,684**
Funds	10	**675,286**	**4,316,406**	**4,991,692**	**4,752,684**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

The Elford Estate Charity

Notes forming part of the Financial Statements for the year ending 31 March 2024

Note 1: Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

Income from rents and easements are credited to income in the year in which they are receivable. Interest on short-term deposits is credited to income in the year in which it is received.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.
Governance costs included charitable activities, include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the Charity.
Administration costs are costs for Birmingham City Council officer's time to support the Charity.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

The Elford Estate Charity

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

2. Resources Expended

Charitable expenditure

	2024 **£**	**2023** **£**	
Premises costs for the year	1,682	284	
Agents' Management Fee	9,927	10,733	
Advertising and other costs	-	-	
Legal Fees	-	-	-
Independent Examiners fee	2,000	1,620	
	13,609	**12,637**	

Other

Administration Costs	**106**	**174**

3. Transfers between Funds

The Charity Commission Scheme of 14 May 1990 sanctioned expenditure of £227,180 which represented the proceeds of the sale of land. The sale proceeds were to be used for the purpose of promoting the objects of the trust.

A recoupment order is in place so that the endowment fund is replenished over a period of 60 years. From the 31 March 2016, this fund was transferred from Birmingham City Council and is managed by the CCLA. To continue this order, the fund is invested in accumulation units in the COIF investment fund. Therefore, a sum of £3,786 has been transferred to restore the endowment in 2024 (2023: £3,786 was transferred).

In this financial period, no other sums have been approved by Birmingham City Council's (Council as Trustee), Trust & Charities Committee, from Elford Trust's restricted funds to the unrestricted balance, (2023: Nil)

The Elford Estate Charity

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

4. Tangible Assets

Cost	**Land and Property**	**Total**
	£	**£**
At 31 March 2023	2,782,000	2,782,000
Additions	-	-
Revaluation	-	-
Disposals	-	-
At 31 March 2024	**2,782,000**	**2,782,000**

Depreciation	**Land and Property**	**Total**
	£	**£**
At 31 March 2023	-	-
Disposals	-	-
Depreciation	-	-
Impairment	-	-
At 31 March 2024	-	-

Net Book Value	**Land and Property**	**Total**
	£	**£**
At 31 March 2023	2,782,000	2,782,000
At 31 March 2024	2,782,000	2,782,000

The land and property that comprises the Elford Estate is a mix of residential and agricultural property covering an area of approximately 187 hectares at Elford in the County of Staffordshire.

The land was gifted to the City in 1936 and has no recorded original cost or value. The estate was valued by Bruton Knowles in March 2018 using the Open Market basis of valuation at £2,800,000. This resulted in uplift in value, of £450.000.

The Elford Estate Charity

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

5. Short Term Deposits

Funds are invested in the CCLA deposit fund.

6. Debtors

	2024	2023
	£	£
Other Debtors	2,149	1,623

Debtors amounting to £2,149 (2023: £1,623 are included in the accounts; £2 for rent (2023: £250) and £2,147 for interest on unrestricted funds (2023: £1,373) are included in the accounts.

7. Creditors

	2024	2023
	£	£
Accruals	10,212	6,760

Creditors amounting to £10,212 (2023: £6,760) are included in the accounts; £5,240 for Independent Examination fees (2023: £3,645) and £4,972 for management fees (2023: £2,965) and nil for premises (2023: £150).

8. Realised Gains & Losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

9. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2023: none).

The Elford Estate Charity

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

10. <u>Restricted Funds</u>

	2024 £	2023 £	
Tangible fixed assets			
Market Value			
At 31 March	**2,782,000**	**2,782,000**	
Short term deposits			
Recoupment Order			
At 1 April	330,226	329,260	
Funds recouped in year	3,786	3,786	Interest
Allocated	-	-	
Gains and losses	40,669	(2,820)	
At 31 March	**374,681**	**330,226**	
Funds on deposits in respect of sale of Elford Properties			
Net proceeds brought forward	1,062,162	1,103,527	
Gains and (losses)	97,563	(41,365)	
Processed from sale of Land	-	-	
Net proceeds at 31 March	**1,159,724**	**1,062,162**	
Total Restricted Funds	**4,316,40**	**4,174,388**	

Birmingham City Council

Trusts and Charities Committee

12 May 2025

Title:	**APPROVAL OF THE VICTORIA COMMON ACCOUNTS**
Lead Member:	Councillor Phil Davis – Chair of the Trusts and Charities Committee
Relevant Overview and Scrutiny Committee:	N/A
Report Author:	Ziyaad Hauseea, Financial Consultant Finance Directorate
Authorised by:	Steve Muldoon, Business Partnering Improvement Lead and Deputy S151 Officer Finance Directorate
Is this a Key Decision?	No
If this is a Key Decision, is this decision listed on the Forward Plan?	No
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	N/A
Is this decision eligible for 'call in?'	N/A
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	N/A
Wards:	N/A
Does this report contain exempt or confidential information?	No

Exempt Information N/A

1 EXECUTIVE SUMMARY

1.1 This report seeks the approval of the Trusts and Charities Committee for the filing of Victoria Common accounts following their independent review over two financial years (2022-23 and 2023-24). These sets of annual accounts have passed their filing deadlines with the Charity Commission.

2 COMMISSIONERS' REVIEW

[to update].

3 RECOMMENDATIONS

3.1 That the Trusts and Charities Committee approves the following Annual Accounts which have now completed their independent reviews, and authorises their prompt online submission upon final sign-off by both the Chair and the independent reviewer:

3.1.1 Victoria Common 2022-23 Accounts

3.1.2 Victoria Common 2023-24 Accounts

3.2 That the Trusts and Charities Committee note that Birmingham City Council, acting as trustee, provides in-kind services to Victoria Common Trust, with expenditures exceeding £25,000. According to the Charity Statement of Recommended Practice (SORP), these in-kind services must be recorded as income in the Trust's accounts. This recognition of in-kind services as income has triggered the requirement for an independent review, as it surpasses the £25,000 threshold stipulated by the Charity Commission rules.

4 STATUS UPDATE

4.1 The below returns are currently under internal review. They will be produced in a presentational accounts format, ready Trustees' approval. Please note that these returns were due at the end of January 2025. They will be addressed during May 2025, with the aim of completing and filing them at the earliest opportunity following Trustees' approval in June 2025.The delay is due to investigative work into the status of transactions incurred on their behalf by the Council:

4.1.1 Centre for the Child Trust Fund 2023-24

4.1.2 Public Open Space 2022-23 and 2023-24

4.1.3 Farm Park (2018-19 to 2023-24)

4.2 Since the commencement of this project just over six months ago, we have compiled 56 annual accounts and returns, and have already filed 38 of them with the Charity Commission, with 18 pending Trustee's approval, with 2 in this report. The 38 accounts filed include 4 trusts and charities where BCC is not the sole trustee.

5 KEY INFORMATION

Context

5.1 The Victoria Common accounts are ready for filing and need the approval of the Board Committee or Trustee. These accounts have already been independently reviewed.

5.2 As outlined above, as a trustee, the Council provides in-kind services to parks and open spaces, with expenditures exceeding £25,000. According to the Charity SORP, this should be recorded as income in the respective trusts and charities' books, necessitating an independent review due to surpassing the £25,000 threshold.

5.3 This situation places the Trust in the unfortunate position of incurring additional costs for the independent review of these accounts. It is important to note that previous officers did not adopt this approach, resulting in the filing of accounts without proper recording and recognition of in-kind transactions. Consequently, no independent reviews were performed in the past. We are addressing this oversight going forward to ensure full compliance with the Charity Commission's requirements.

5.4 The Trustees are advised to explore the option of consolidating the various parks and open spaces trusts managed by the Council. It is recommended that Legal and Finance Directorate officers be authorised to undertake work in connection with this. The consolidation aims to reduce the administrative effort and costs associated with managing multiple entities.

Proposal and Reasons for Recommendations

5.5 The proposal is to approve the accounts for filing with the Charity Commission as soon as possible. This is necessary to ensure compliance with the Charity Commission's filing requirements.

Other Options Considered

5.3 No options were considered as the urgency of the filing deadlines necessitates immediate action.

6 RISK MANAGEMENT

6.1 Primary Risk: The primary risk is the potential for penalties or other consequences from the Charity Commission due to delayed filings. This risk is mitigated by the immediate approval and appointment of independent reviewers.

6.2 Legal and Regulatory Risks: Failure to comply with statutory obligations to file annual returns, Trustee’s annual reports, and accounts can lead to significant legal and regulatory risks, including:

6.2.1 Statutory Enquiry: Automatic initiation of a statutory enquiry under section 46 of the Charities Act 2011.

6.2.2 Mismanagement: Potential classification of non-filing as mismanagement in administration of the charity

6.2.3 Legal Directions: Issuance of legal directions to comply, with failure leading to contempt of court charges.

6.2.4 Public Disclosure: Public disclosure of the enquiry and notification to known funders, which can damage reputation and funding opportunities.

6.3 Financial Risks: Non-compliance with filing requirements can result in financial penalties and increased scrutiny from the Charity Commission.

6.4 Mitigation Strategies: To mitigate these risks, the following strategies should be implemented:

6.4.1 Timely Filing: Ensure all outstanding accounts are filed as soon as possible

6.4.2 Contract Extension of the Current Independent Reviewer: Continue with the current independent reviewer to ensure compliance with statutory requirements.

6.4.3 Regular Monitoring: Implement regular monitoring and review processes to ensure ongoing compliance with filing requirements.

7 CONSULTATION

7.1 Consultation has taken place with relevant stakeholders, including the Chair of the Trusts and Charities Committee, Preparers of the accounts, Business Partnering Improvement Lead and Deputy S151 Officer and our colleagues from Legal Services.

8 MEMBER ENGAGEMENT

Not applicable

9 IMPACT AND IMPLICATIONS

Finance and Best Value

9.1 The appended financial statements for the entity are overdue and need approval by the Trusts and Charities Committee in order to be signed and filed with the Charity Commission. The cost of the independent reviews will be charged back to the entity and recorded as part of their 2024-25 accounts.

The amount of £1,000 has been considered regarding a charge from the Council for the cost of preparing these accounts. These will be transacted in the 2024-25 accounts. However, where a trust or charity does not possess any financial assets as either funds under investment or in a bank account, the cost of work undertaken will not be able to be recovered from the entity and becomes a cost

and burden to the council. It is for this reason that it is proposed that the parks and open spaces related trusts are, where possible, intended to be consolidated into one entity in due course.

Legal

9.2 Charity Trustees must comply with Charities Act 2011, Trustee Act 2000, other relevant legislation and guidance issued by the Charity Commission, in particular with regard to the filing of annual accounts information with the Charity Commission. There are significant legal implications from the recommendations in this report. The Charity Commission has notified Trustees of the Charities' failure to file annual accounting information for the financial years ending 31 March 2023 and 2024. This non-compliance could escalate to a formal investigation under section 46 of the Charities Act 2011. Additionally, under section 84 of the Charities Act 2011, the Charity Commission has the authority to issue specific directions to protect the charities. Failure to comply with these directions can result in legal implications.

9.3 Statutory Obligations: All registered charities must file annual returns, trustees' annual reports, and accounts. The requirements vary based on the charity's income as follows:

9.3.1 Income up to £10,000: Complete the relevant sections (income and expenditure) of the annual return.

9.3.2 Income above £10,000: Prepare and file an annual return.

9.3.3 Income above £25,000: File copies of the trustee's annual report and accounts

9.4 Consequences of non-compliance are as follows:

9.4.1 Automatic initiation of a statutory enquiry.

9.4.2 Potential classification of non-filing as mismanagement or misconduct

9.4.3 Possible legal directions to comply, with failure leading to contempt to court charges

9.4.4 Public disclosure of the enquiry and notification to known funders.

9.5 Statutory requirements for independent examination and audit of charity accounts: These requirements are set out in the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

9.5.1 Income up to £25,000:

9.5.1.1. No statutory requirement for an independent examination or audit.

9.5.2 Income over £25,000 but not exceeding £250,000:

9.5.2.1. Statutory requirement for an independent examination.

9.5.3 Income over £250,000 but not exceeding £1 million, and gross assets not exceeding £3.26 million:

9.5.3.1. Statutory requirement for an independent examination by a qualified person or an audit by a registered statutory auditor.

9.5.4 Income over £250,000 and gross assets exceeding £3.26 million, or income exceeding £1 million:

9.5.4.1. Statutory requirement for an audit by a registered statutory auditor.

Equalities

9.6 There are no equalities implications arising from the recommendations in this report.

Procurement

9.7 There are no procurement implications arising from this report.

People Services

9.8 There are no staffing implications arising from the recommendations in this report.

Climate Change, Nature and Net Zero

9.9 There are no climate change, nature and net zero carbon implications arising from the recommendations in this report.

Corporate Parenting

9.10 There are no implications or opportunities in relation to the Corporate Parenting responsibility arising from the recommendations in this report.

Other

9.11 There are no other implications arising from the recommendations in this report.

10 APPENDICES

10.1 Appendix 1 - Victoria_Common_2022-23

10.2 Appendix 2 - Victoria_Common_2023-24

11 BACKGROUND PAPERS

11.1 There are no Background Papers.

VICTORIA COMMON

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2023

Registered charity number: 1073595

Victoria Common

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Victoria Common

Report of the Trustees for the Year Ended 31 March 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	Victoria Common
Registered charity number:	1073595
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

Victoria Common

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 12 March 1939. It is a registered charity, with charity number 1073595.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide public spaces for amateur sport and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

Victoria Common

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £95,849 (2022: £85,007). Charitable expenditure amounted to £95,849 (2022: £85,007).

Financial Review

Unrestricted income for the period amounted to £95,849 (2022: £85,007) and the principal funding sources were from Birmingham City Council of £94,859 (2022: £82,866) and other income of £990 (2022: £2,141).

Unrestricted expenditure totalled £95,849 (2022: £85,007) and comprised supplies and services of £95,849 (2022: £85,007).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Victoria Common

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Victoria Common

Independent Examiner's Report to the Trustees of Victoria Common

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

Victoria Common

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources					
Other Income	2	990	-	990	2,141
Birmingham City Council	2	94,859	-	94,859	82,866
Total incoming resources		**95,849**	**-**	**95,849**	**85,007**
Resources expended					
Charitable activities	3	95,849	-	95,849	85,007
Total resources expended		**95,849**	**-**	**95,849**	**85,007**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

Victoria Common

Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Victoria Common

Notes forming part of the Financial Statements for the year ending 31 March 2023

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

Victoria Common

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

2. Incoming Resources

	2023 £	2022 £
Other Income	990	2,141
Birmingham City Council Funding	94,859	82,866
	95,849	**85,007**

3. Resources Expended

	2023 £	2022 £
Supplies and Services	95,849	85,007
External Review Costs	-	-
Financial services provided by BCC	-	-
	95,849	**85,007**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2022: £Nil).

5. Reserves

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2023 £
Unrestricted reserves	-	95,849	(95,849)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**95,849**	**(95,849)**	**-**	**-**

Victoria Common

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2023:

The Council provided support services to the Charity to the value of £94,859 (2022: £82,866) without charge.
The Charity thereby received in-kind funding of £94,859 (2022: £82,866) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

VICTORIA COMMON

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Registered charity number: 1073595

Victoria Common

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Victoria Common

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	Victoria Common
Registered charity number:	1073595
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

Victoria Common

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 12 March 1939. It is a registered charity, with charity number 1073595.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide public spaces for amateur sport and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

Victoria Common

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £98,463 (2023: £95,849). Charitable expenditure amounted to £98,463 (2023: £95,849).

Financial Review

Unrestricted income for the period amounted to £98,463 (2023: £95,849) and the principal funding sources were from Birmingham City Council of £97,472 (2023: £94,859) and other income of £991 (2023: £990).

Unrestricted expenditure totalled £98,463 (2023: £95,849) and comprised supplies and services of £98,463 (2023: £95,849).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Victoria Common

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Victoria Common

Independent Examiner's Report to the Trustees of Victoria Common

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

Victoria Common

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources					
Other Income	2	991	-	991	990
Birmingham City Council	2	99,472	-	99,472	94,859
Total incoming resources		**98,463**	**-**	**98,463**	**95,849**
Resources expended					
Charitable activities	3	98,463	-	98,463	95,849
Total resources expended		**98,463**	**-**	**98,463**	**95,849**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

Victoria Common

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Victoria Common

Notes forming part of the Financial Statements for the year ending 31 March 2024

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

Victoria Common

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

2. Incoming Resources

	2024 £	2023 £
Other Income	991	990
Birmingham City Council Funding	97,472	94,859
	98,463	**95,849**

3. Resources Expended

	2024 £	2023 £
Supplies and Services	98,463	95,849
External Review Costs	-	-
Financial services provided by BCC	-	-
	98,463	**95,849**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2023: £Nil).

5. Reserves

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2024 £
Unrestricted reserves	-	98,463	(98,463)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**98,463**	**(98,463)**	**-**	**-**

Victoria Common

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2024:

The Council provided support services to the Charity to the value of £97,472 (2023: £94,859) without charge.
The Charity thereby received in-kind funding of £97,472 (2023: £94,859) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

Birmingham City Council

Trusts and Charities Committee

12 May 2025

Title:	**APPROVAL OF THE WILLIAM WALTER HINDE FOR OPEN SPACE ACCOUNTS**
Lead Member:	Councillor Phil Davis – Chair of the Trusts and Charities Committee
Relevant Overview and Scrutiny Committee:	N/A
Report Author:	Ziyaad Hauseea, Financial Consultant Finance Directorate
Authorised by:	Steve Muldoon, Business Partnering Improvement Lead and Deputy S151 Officer Finance Directorate
Is this a Key Decision?	No
If this is a Key Decision, is this decision listed on the Forward Plan?	No
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	N/A
Is this decision eligible for 'call in?'	N/A
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	N/A
Wards:	N/A
Does this report contain exempt or confidential information?	No
Exempt Information	N/A

1 EXECUTIVE SUMMARY

1.1 This report seeks the approval of the Trusts and Charities Committee for the filing of William Walter Hinde for Open Space accounts following their independent review over two financial years (2022-23 and 2023-24). These sets of annual accounts have passed their filing deadlines with the Charity Commission.

2 COMMISSIONERS' REVIEW

[to update].

3 RECOMMENDATIONS

3.1 That the Trusts and Charities Committee approves the following Annual Accounts which have now completed their independent reviews, and authorises their prompt online submission upon final sign-off by both the Chair and the independent reviewer:

- 3.1.1 William Walter Hinde for Open Space 2022-23 Accounts
- 3.1.2 William Walter Hinde for Open Space 2023-24 Accounts

3.2 That the Trusts and Charities Committee note that Birmingham City Council, acting as trustee, provides in-kind services to William Walter Hinde for Open Space Trust, with expenditures exceeding £25,000. According to the Charity Statement of Recommended Practice (SORP), these in-kind services must be recorded as income in the Trust's accounts. This recognition of in-kind services as income has triggered the requirement for an independent review, as it surpasses the £25,000 threshold stipulated by the Charity Commission rules.

4 STATUS UPDATE

4.1 The below returns are currently under internal review. They will be produced in a presentational accounts format, ready Trustees' approval. Please note that these returns were due at the end of January 2025. They will be addressed during May 2025, with the aim of completing and filing them at the earliest opportunity following Trustees' approval in June 2025.The delay is due to investigative work into the status of transactions incurred on their behalf by the Council:

- 4.1.1 Centre for the Child Trust Fund 2023-24
- 4.1.2 Public Open Space 2022-23 and 2023-24
- 4.1.3 Farm Park (2018-19 to 2023-24)

4.2 Since the commencement of this project just over six months ago, we have compiled 56 annual accounts and returns, and have already filed 38 of them with the Charity Commission, with 18 pending Trustee's approval, with 2 in this report. The 38 accounts filed include 4 trusts and charities where BCC is not the sole trustee.

5 KEY INFORMATION

Context

5.1 The William Walter Hinde for Open Space accounts are ready for filing and need the approval of the Board Committee or Trustee. These accounts have already been independently reviewed.

5.2 As outlined above, as a trustee, the Council provides in-kind services to parks and open spaces, with expenditures exceeding £25,000. According to the Charity SORP, this should be recorded as income in the respective trusts and charities' books, necessitating an independent review due to surpassing the £25,000 threshold.

5.3 This situation places the Trust in the unfortunate position of incurring additional costs for the independent review of these accounts. It is important to note that previous officers did not adopt this approach, resulting in the filing of accounts without proper recording and recognition of in-kind transactions. Consequently, no independent reviews were performed in the past. We are addressing this oversight going forward to ensure full compliance with the Charity Commission's requirements.

5.4 The Trustees are advised to explore the option of consolidating the various parks and open spaces trusts managed by the Council. It is recommended that Legal and Finance Directorate officers be authorised to undertake work in connection with this. The consolidation aims to reduce the administrative effort and costs associated with managing multiple entities.

Proposal and Reasons for Recommendations

5.5 The proposal is to approve the accounts for filing with the Charity Commission as soon as possible. This is necessary to ensure compliance with the Charity Commission's filing requirements.

Other Options Considered

5.3 No options were considered as the urgency of the filing deadlines necessitates immediate action.

6 RISK MANAGEMENT

6.1 Primary Risk: The primary risk is the potential for penalties or other consequences from the Charity Commission due to delayed filings. This risk is mitigated by the immediate approval and appointment of independent reviewers.

6.2 Legal and Regulatory Risks: Failure to comply with statutory obligations to file annual returns, Trustee’s annual reports, and accounts can lead to significant legal and regulatory risks, including:

6.2.1 Statutory Enquiry: Automatic initiation of a statutory enquiry under section 46 of the Charities Act 2011.

6.2.2 Mismanagement: Potential classification of non-filing as mismanagement in administration of the charity

6.2.3 Legal Directions: Issuance of legal directions to comply, with failure leading to contempt of court charges.

6.2.4 Public Disclosure: Public disclosure of the enquiry and notification to known funders, which can damage reputation and funding opportunities.

6.3 Financial Risks: Non-compliance with filing requirements can result in financial penalties and increased scrutiny from the Charity Commission.

6.4 Mitigation Strategies: To mitigate these risks, the following strategies should be implemented:

6.4.1 Timely Filing: Ensure all outstanding accounts are filed as soon as possible

6.4.2 Contract Extension of the Current Independent Reviewer: Continue with the current independent reviewer to ensure compliance with statutory requirements.

6.4.3 Regular Monitoring: Implement regular monitoring and review processes to ensure ongoing compliance with filing requirements.

7 CONSULTATION

7.1 Consultation has taken place with relevant stakeholders, including the Chair of the Trusts and Charities Committee, Preparers of the accounts, Business Partnering Improvement Lead and Deputy S151 Officer and our colleagues from Legal Services.

8 MEMBER ENGAGEMENT

Not applicable

9 IMPACT AND IMPLICATIONS

Finance and Best Value

9.1 The appended financial statements for the entity are overdue and need approval by the Trusts and Charities Committee in order to be signed and filed with the Charity Commission. The cost of the independent reviews will be charged back to the entity and recorded as part of their 2024-25 accounts.

The amount of £1,000 has been considered regarding a charge from the Council for the cost of preparing these accounts. These will be transacted in the 2024-25 accounts. However, where a trust or charity does not possess any financial assets as either funds under investment or in a bank account, the cost of work undertaken will not be able to be recovered from the entity and becomes a cost

and burden to the council. It is for this reason that it is proposed that the parks and open spaces related trusts are, where possible, intended to be consolidated into one entity in due course.

Legal

9.2 Charity Trustees must comply with Charities Act 2011, Trustee Act 2000, other relevant legislation and guidance issued by the Charity Commission, in particular with regard to the filing of annual accounts information with the Charity Commission. There are significant legal implications from the recommendations in this report. The Charity Commission has notified Trustees of the Charities' failure to file annual accounting information for the financial years ending 31 March 2023 and 2024. This non-compliance could escalate to a formal investigation under section 46 of the Charities Act 2011. Additionally, under section 84 of the Charities Act 2011, the Charity Commission has the authority to issue specific directions to protect the charities. Failure to comply with these directions can result in legal implications.

9.3 Statutory Obligations: All registered charities must file annual returns, trustees' annual reports, and accounts. The requirements vary based on the charity's income as follows:

9.3.1 Income up to £10,000: Complete the relevant sections (income and expenditure) of the annual return.

9.3.2 Income above £10,000: Prepare and file an annual return.

9.3.3 Income above £25,000: File copies of the trustee's annual report and accounts

9.4 Consequences of non-compliance are as follows:

9.4.1 Automatic initiation of a statutory enquiry.

9.4.2 Potential classification of non-filing as mismanagement or misconduct

9.4.3 Possible legal directions to comply, with failure leading to contempt to court charges

9.4.4 Public disclosure of the enquiry and notification to known funders.

9.5 Statutory requirements for independent examination and audit of charity accounts: These requirements are set out in the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

9.5.1 Income up to £25,000:

9.5.1.1. No statutory requirement for an independent examination or audit.

9.5.2 Income over £25,000 but not exceeding £250,000:

9.5.2.1. Statutory requirement for an independent examination.

9.5.3 Income over £250,000 but not exceeding £1 million, and gross assets not exceeding £3.26 million:

9.5.3.1. Statutory requirement for an independent examination by a qualified person or an audit by a registered statutory auditor.

9.5.4 Income over £250,000 and gross assets exceeding £3.26 million, or income exceeding £1 million:

9.5.4.1. Statutory requirement for an audit by a registered statutory auditor.

Equalities

9.6 There are no equalities implications arising from the recommendations in this report.

Procurement

9.7 There are no procurement implications arising from this report.

People Services

9.8 There are no staffing implications arising from the recommendations in this report.

Climate Change, Nature and Net Zero

9.9 There are no climate change, nature and net zero carbon implications arising from the recommendations in this report.

Corporate Parenting

9.10 There are no implications or opportunities in relation to the Corporate Parenting responsibility arising from the recommendations in this report.

Other

9.11 There are no other implications arising from the recommendations in this report.

10 APPENDICES

10.1 Appendix 1 - William_Walter_Hinde_For_Open_Space_2022-23

10.2 Appendix 2 - William_Walter_Hinde_For_Open_Space_2023-24

11 BACKGROUND PAPERS

11.1 There are no Background Papers.

WILLIAM WALTER HINDE FOR OPEN SPACE

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2023

Registered charity number: 522893

William Walter Hinde for Open Space

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William Walter Hinde for Open Space

Report of the Trustees for the Year Ended 31 March 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	William Walter Hinde for Open Space
Registered charity number:	522893
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

William Walter Hinde for Open Space

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 24 March 1928. It is a registered charity, with charity number 522893.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide public spaces for amateur sport and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

William Walter Hinde for Open Space

Report of the Trustees for the Year Ended 31 March 2023

(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £157,516 (2022: £187,611). Charitable expenditure amounted to £157,516 (2022: £187,611).

Financial Review

Unrestricted income for the period amounted to £157,516 (2022: £187,611) and the principal funding sources were from Birmingham City Council of £155,435 (2022: £184,402) and other income of £2,081 (2022: £3,209).

Unrestricted expenditure totalled £157,516 (2022: £187,611) and comprised supplies and services of £157,516 (2022: £187,611).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

William Walter Hinde for Open Space

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

William Walter Hinde for Open Space

Independent Examiner's Report to the Trustees of William Walter Hinde for Open Space

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

William Walter Hinde for Open Space

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources					
Other Income	2	2,081	-	2,081	3,209
Birmingham City Council	2	155,435	-	155,435	184,402
Total incoming resources		**157,516**	**-**	**157,516**	**187,611**
Resources expended					
Charitable activities	3	157,516	-	157,516	187,611
Total resources expended		**157,516**	**-**	**157,516**	**187,611**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

William Walter Hinde for Open Space

Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

William Walter Hinde for Open Space

Notes forming part of the Financial Statements for the year ending 31 March 2023

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

William Walter Hinde for Open Space

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

2. Incoming Resources

	2023 £	2022 £
Other Income	2,081	3,209
Birmingham City Council Funding	155,435	184,402
	157,516	**187,611**

3. Resources Expended

	2023 £	2022 £
Supplies and Services	157,516	187,611
External Review Costs	-	-
Financial services provided by BCC	-	-
	157,516	**187,611**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2022: £Nil).

5. Reserves

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2023 £
Unrestricted reserves	-	157,516	(157,516)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**157,516**	**(157,516)**	**-**	**-**

William Walter Hinde for Open Space

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2023:

The Council provided support services to the Charity to the value of £155,435 (2022: £184,402) without charge.
The Charity thereby received in-kind funding of £155,435 (2022: £184,402) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

WILLIAM WALTER HINDE FOR OPEN SPACE

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Registered charity number: 522893

William Walter Hinde for Open Space

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William Walter Hinde for Open Space

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	William Walter Hinde for Open Space
Registered charity number:	522893
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

William Walter Hinde for Open Space

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 24 March 1928. It is a registered charity, with charity number 522893.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide public spaces for amateur sport and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

William Walter Hinde for Open Space

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £163,711 (2023: £157,516). Charitable expenditure amounted to £163,711 (2023: £157,516).

Financial Review

Unrestricted income for the period amounted to £163,711 (2023: £157,516) and the principal funding sources were from Birmingham City Council of £159,660 (2023: £155,435) and other income of £4,051 (2023: £2,081).

Unrestricted expenditure totalled £163,711 (2023: £157,516) and comprised supplies and services of £163,711 (2023: £157,516).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

William Walter Hinde for Open Space

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

William Walter Hinde for Open Space

Independent Examiner's Report to the Trustees of William Walter Hinde for Open Space

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

William Walter Hinde for Open Space

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources					
Other Income	2	4,051	-	4,051	2,081
Birmingham City Council	2	159,660	-	159,660	155,435
Total incoming resources		**163,711**	**-**	**163,711**	**157,516**
Resources expended					
Charitable activities	3	163,711	-	163,711	157,516
Total resources expended		**163,711**	**-**	**163,711**	**157,516**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

William Walter Hinde for Open Space

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

William Walter Hinde for Open Space

Notes forming part of the Financial Statements for the year ending 31 March 2024

1. Principal Accounting Policies

a) Accounting Convention
The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income
All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure
Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting
Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

William Walter Hinde for Open Space

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

2. Incoming Resources

	2024 £	2023 £
Other Income	4,051	2,081
Birmingham City Council Funding	159,660	155,435
	163,711	**157,516**

3. Resources Expended

	2024 £	2023 £
Supplies and Services	163,711	157,516
External Review Costs	-	-
Financial services provided by BCC	-	-
	163,711	**157,516**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2023: £Nil).

5. Reserves

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2024 £
Unrestricted reserves	-	163,711	(163,711)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**163,711**	**(163,711)**	**-**	**-**

William Walter Hinde for Open Space

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2024:

The Council provided support services to the Charity to the value of £159,660 (2023: £155,435) without charge.
The Charity thereby received in-kind funding of £159,660 (2023: £155,435) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

Birmingham City Council

Trusts and Charities Committee

12 May 2025

Title:	**APPROVAL OF THE PUBLIC PARK AT HARBORNE ACCOUNTS**
Lead Member:	Councillor Phil Davis – Chair of the Trusts and Charities Committee
Relevant Overview and Scrutiny Committee:	N/A
Report Author:	Ziyaad Hauseea, Financial Consultant Finance Directorate
Authorised by:	Steve Muldoon, Business Partnering Improvement Lead and Deputy S151 Officer Finance Directorate
Is this a Key Decision?	No
If this is a Key Decision, is this decision listed on the Forward Plan?	No
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	N/A
Is this decision eligible for 'call in?'	N/A
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	N/A
Wards:	N/A
Does this report contain exempt or confidential information?	No

Exempt Information N/A

1 EXECUTIVE SUMMARY

1.1 This report seeks the approval of the Trusts and Charities Committee for the filing of Public Park at Harborne accounts following their independent review over two financial years (2022-23 and 2023-24). These sets of annual accounts have passed their filing deadlines with the Charity Commission.

2 COMMISSIONERS' REVIEW

[to update].

3 RECOMMENDATIONS

3.1 That the Trusts and Charities Committee approves the following Annual Accounts which have now completed their independent reviews, and authorises their prompt online submission upon final sign-off by both the Chair and the independent reviewer:

3.1.1 Public Park at Harborne 2022-23 Accounts

3.1.2 Public Park at Harborne 2023-24 Accounts

3.2 That the Trusts and Charities Committee note that Birmingham City Council, acting as trustee, provides in-kind services to Public Park at Harborne Trust, with expenditures exceeding £25,000. According to the Charity Statement of Recommended Practice (SORP), these in-kind services must be recorded as income in the Trust's accounts. This recognition of in-kind services as income has triggered the requirement for an independent review, as it surpasses the £25,000 threshold stipulated by the Charity Commission rules.

4 STATUS UPDATE

4.1 The below returns are currently under internal review. They will be produced in a presentational accounts format, ready Trustees' approval. Please note that these returns were due at the end of January 2025. They will be addressed during May 2025, with the aim of completing and filing them at the earliest opportunity following Trustees' approval in June 2025.The delay is due to investigative work into the status of transactions incurred on their behalf by the Council:

4.1.1 Centre for the Child Trust Fund 2023-24

4.1.2 Public Open Space 2022-23 and 2023-24

4.1.3 Farm Park (2018-19 to 2023-24)

4.2 Since the commencement of this project just over six months ago, we have compiled 56 annual accounts and returns, and have already filed 38 of them with the Charity Commission, with 18 pending Trustee's approval, with 2 in this report. The 38 accounts filed include 4 trusts and charities where BCC is not the sole trustee.

5 KEY INFORMATION

Context

5.1 The Public Park at Harborne accounts are ready for filing and need the approval of the Board Committee or Trustee. These accounts have already been independently reviewed.

5.2 As outlined above, as a trustee, the Council provides in-kind services to parks and open spaces, with expenditures exceeding £25,000. According to the Charity SORP, this should be recorded as income in the respective trusts and charities' books, necessitating an independent review due to surpassing the £25,000 threshold.

5.3 This situation places the Trust in the unfortunate position of incurring additional costs for the independent review of these accounts. It is important to note that previous officers did not adopt this approach, resulting in the filing of accounts without proper recording and recognition of in-kind transactions. Consequently, no independent reviews were performed in the past. We are addressing this oversight going forward to ensure full compliance with the Charity Commission's requirements.

5.4 The Trustees are advised to explore the option of consolidating the various parks and open spaces trusts managed by the Council. It is recommended that Legal and Finance Directorate officers be authorised to undertake work in connection with this. The consolidation aims to reduce the administrative effort and costs associated with managing multiple entities.

Proposal and Reasons for Recommendations

5.5 The proposal is to approve the accounts for filing with the Charity Commission as soon as possible. This is necessary to ensure compliance with the Charity Commission's filing requirements.

Other Options Considered

5.3 No options were considered as the urgency of the filing deadlines necessitates immediate action.

6 RISK MANAGEMENT

6.1 Primary Risk: The primary risk is the potential for penalties or other consequences from the Charity Commission due to delayed filings. This risk is mitigated by the immediate approval and appointment of independent reviewers.

6.2 Legal and Regulatory Risks: Failure to comply with statutory obligations to file annual returns, Trustee’s annual reports, and accounts can lead to significant legal and regulatory risks, including:

6.2.1 Statutory Enquiry: Automatic initiation of a statutory enquiry under section 46 of the Charities Act 2011.

6.2.2 Mismanagement: Potential classification of non-filing as mismanagement in administration of the charity

6.2.3 Legal Directions: Issuance of legal directions to comply, with failure leading to contempt of court charges.

6.2.4 Public Disclosure: Public disclosure of the enquiry and notification to known funders, which can damage reputation and funding opportunities.

6.3 Financial Risks: Non-compliance with filing requirements can result in financial penalties and increased scrutiny from the Charity Commission.

6.4 Mitigation Strategies: To mitigate these risks, the following strategies should be implemented:

6.4.1 Timely Filing: Ensure all outstanding accounts are filed as soon as possible

6.4.2 Contract Extension of the Current Independent Reviewer: Continue with the current independent reviewer to ensure compliance with statutory requirements.

6.4.3 Regular Monitoring: Implement regular monitoring and review processes to ensure ongoing compliance with filing requirements.

7 CONSULTATION

7.1 Consultation has taken place with relevant stakeholders, including the Chair of the Trusts and Charities Committee, Preparers of the accounts, Business Partnering Improvement Lead and Deputy S151 Officer and our colleagues from Legal Services.

8 MEMBER ENGAGEMENT

Not applicable

9 IMPACT AND IMPLICATIONS

Finance and Best Value

9.1 The appended financial statements for the entity are overdue and need approval by the Trusts and Charities Committee in order to be signed and filed with the Charity Commission. The cost of the independent reviews will be charged back to the entity and recorded as part of their 2024-25 accounts.

The amount of £1,000 has been considered regarding a charge from the Council for the cost of preparing these accounts. These will be transacted in the 2024-25 accounts. However, where a trust or charity does not possess any financial assets as either funds under investment or in a bank account, the cost of work undertaken will not be able to be recovered from the entity and becomes a cost

and burden to the council. It is for this reason that it is proposed that the parks and open spaces related trusts are, where possible, intended to be consolidated into one entity in due course.

Legal

9.2 Charity Trustees must comply with Charities Act 2011, Trustee Act 2000, other relevant legislation and guidance issued by the Charity Commission, in particular with regard to the filing of annual accounts information with the Charity Commission. There are significant legal implications from the recommendations in this report. The Charity Commission has notified Trustees of the Charities' failure to file annual accounting information for the financial years ending 31 March 2023 and 2024. This non-compliance could escalate to a formal investigation under section 46 of the Charities Act 2011. Additionally, under section 84 of the Charities Act 2011, the Charity Commission has the authority to issue specific directions to protect the charities. Failure to comply with these directions can result in legal implications.

9.3 Statutory Obligations: All registered charities must file annual returns, trustees' annual reports, and accounts. The requirements vary based on the charity's income as follows:

- 9.3.1 Income up to £10,000: Complete the relevant sections (income and expenditure) of the annual return.
- 9.3.2 Income above £10,000: Prepare and file an annual return.
- 9.3.3 Income above £25,000: File copies of the trustee's annual report and accounts

9.4 Consequences of non-compliance are as follows:

- 9.4.1 Automatic initiation of a statutory enquiry.
- 9.4.2 Potential classification of non-filing as mismanagement or misconduct
- 9.4.3 Possible legal directions to comply, with failure leading to contempt to court charges
- 9.4.4 Public disclosure of the enquiry and notification to known funders.

9.5 Statutory requirements for independent examination and audit of charity accounts: These requirements are set out in the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

- 9.5.1 Income up to £25,000:
  - 9.5.1.1. No statutory requirement for an independent examination or audit.
- 9.5.2 Income over £25,000 but not exceeding £250,000:
  - 9.5.2.1. Statutory requirement for an independent examination.

9.5.3 Income over £250,000 but not exceeding £1 million, and gross assets not exceeding £3.26 million:

9.5.3.1. Statutory requirement for an independent examination by a qualified person or an audit by a registered statutory auditor.

9.5.4 Income over £250,000 and gross assets exceeding £3.26 million, or income exceeding £1 million:

9.5.4.1. Statutory requirement for an audit by a registered statutory auditor.

Equalities

9.6 There are no equalities implications arising from the recommendations in this report.

Procurement

9.7 There are no procurement implications arising from this report.

People Services

9.8 There are no staffing implications arising from the recommendations in this report.

Climate Change, Nature and Net Zero

9.9 There are no climate change, nature and net zero carbon implications arising from the recommendations in this report.

Corporate Parenting

9.10 There are no implications or opportunities in relation to the Corporate Parenting responsibility arising from the recommendations in this report.

Other

9.11 There are no other implications arising from the recommendations in this report.

10 APPENDICES

10.1 Appendix 1 - Public_Park_At_Harborne_2022-23

10.2 Appendix 2 - Public_Park_At_Harborne_2023-24

11 BACKGROUND PAPERS

11.1 There are no Background Papers.

PUBLIC PARK AT HARBORNE

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2023

Registered charity number: 501812

Public Park at Harborne

Table of Contents

Public Park at Harborne

Report of the Trustees for the Year Ended 31 March 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	Public Park at Harborne
Registered charity number:	501812
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

Public Park at Harborne

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 12 January 1934. It is a registered charity, with charity number 501812.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide a public park or place for healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

Public Park at Harborne

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £62,831 (2022: £66,504). Charitable expenditure amounted to £62,831 (2022: £66,504).

Financial Review

Unrestricted income for the period amounted to £62,831 (2022: £66,504) and the principal funding sources were from Birmingham City Council of £61,821 (2022: £64,989) and other income of £1,010 (2022: £1,515).

Unrestricted expenditure totalled £62,831 (2022: £66,504) and comprised supplies and services of £62,831 (2022: £66,504).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Public Park at Harborne

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Public Park at Harborne

Independent Examiner's Report to the Trustees of Public Park at Harborne

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

Public Park at Harborne

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources					
Other Income	2	1,010	-	1,010	1,515
Birmingham City Council	2	61,821	-	61,821	64,989
Total incoming resources		**62,831**	**-**	**62,831**	**66,504**
Resources expended					
Charitable activities	3	62,831	-	62,831	66,504
Total resources expended		**62,831**	**-**	**62,831**	**66,504**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

Public Park at Harborne

Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Public Park at Harborne

Notes forming part of the Financial Statements for the year ending 31 March 2023

1. Principal Accounting Policies

a) Accounting Convention
The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income
All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure
Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting
Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

Public Park at Harborne

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

2. Incoming Resources

	2023 £	2022 £
Other Income	1,010	1,515
Birmingham City Council Funding	61,821	64,989
	62,831	**66,504**

3. Resources Expended

	2023 £	2022 £
Supplies and Services	62,831	66,504
External Review Costs	-	-
Financial services provided by BCC	-	-
	62,831	**66,504**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2022: £Nil).

5. Reserves

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2023 £
Unrestricted reserves	-	62,831	(62,831)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**62,831**	**(62,831)**	**-**	**-**

Public Park at Harborne

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2023:

The Council provided support services to the Charity to the value of £61,821 (2022: £64,989) without charge.
The Charity thereby received in-kind funding of £61,821 (2022: £64,989) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

PUBLIC PARK AT HARBORNE

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Registered charity number: 501812

Public Park at Harborne

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Public Park at Harborne

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	Public Park at Harborne
Registered charity number:	501812
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

Public Park at Harborne

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 12 January 1934. It is a registered charity, with charity number 501812.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide a public park or place for healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

Public Park at Harborne

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £69,784 (2023: £62,831). Charitable expenditure amounted to £69,784 (2023: £62,831).

Financial Review

Unrestricted income for the period amounted to £69,784 (2023: £62,831) and the principal funding sources were from Birmingham City Council of £68,774 (2023: £61,821) and other income of £1,010 (2023: £1,010).

Unrestricted expenditure totalled £69,784 (2023: £62,831) and comprised supplies and services of £69,784 (2023: £62,831).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Public Park at Harborne

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Public Park at Harborne

Independent Examiner's Report to the Trustees of Public Park at Harborne

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

Public Park at Harborne

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources					
Other Income	2	1,010	-	1,010	1,010
Birmingham City Council	2	68,774	-	68,774	61,821
Total incoming resources		**69,784**	**-**	**69,784**	**62,831**
Resources expended					
Charitable activities	3	69,784	-	69,784	62,831
Total resources expended		**69,784**	**-**	**69,784**	**62,831**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

Public Park at Harborne

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Public Park at Harborne

Notes forming part of the Financial Statements for the year ending 31 March 2024

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

Public Park at Harborne

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

2. Incoming Resources

	2024 **£**	**2023** **£**
Other Income	1,010	1,010
Birmingham City Council Funding	68,774	61,821
	69,784	**62,831**

3. Resources Expended

	2024 **£**	**2023** **£**
Supplies and Services	69,784	62,831
External Review Costs	-	-
Financial services provided by BCC	-	-
	69,784	**62,831**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2023: £Nil).

5. Reserves

	At 1 April 2023 £	**Incoming Resources £**	**Outgoing Resources £**	**Revaluation £**	**At 31 March 2024 £**
Unrestricted reserves	-	69,784	(69,784)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**69,784**	**(69,784)**	**-**	**-**

Public Park at Harborne

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2024:

The Council provided support services to the Charity to the value of £68,774 (2023: £61,821) without charge.
The Charity thereby received in-kind funding of £68,774 (2023: £61,821) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

Birmingham City Council

Trusts and Charities Committee

12 May 2025

Title:	**APPROVAL OF THE GEORGE CADBURY FOR PUBLIC PARK ACCOUNTS**
Lead Member:	Councillor Phil Davis – Chair of the Trusts and Charities Committee
Relevant Overview and Scrutiny Committee:	N/A
Report Author:	Ziyaad Hauseea, Financial Consultant Finance Directorate
Authorised by:	Steve Muldoon, Business Partnering Improvement Lead and Deputy S151 Officer Finance Directorate
Is this a Key Decision?	No
If this is a Key Decision, is this decision listed on the Forward Plan?	No
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	N/A
Is this decision eligible for 'call in?'	N/A
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	N/A
Wards:	N/A
Does this report contain exempt or confidential information?	No

Exempt Information N/A

1 EXECUTIVE SUMMARY

1.1 This report seeks the approval of the Trusts and Charities Committee for the filing of the George Cadbury for Public Park accounts following their independent review over two financial years (2022-23 and 2023-24). These sets of annual accounts have passed their filing deadlines with the Charity Commission.

2 COMMISSIONERS' REVIEW

[to update].

3 RECOMMENDATIONS

3.1 That the Trusts and Charities Committee approves the following Annual Accounts which have now completed their independent reviews, and authorises their prompt online submission upon final sign-off by both the Chair and the independent reviewer:

3.1.1 George Cadbury for Public Park 2022-23 Accounts

3.1.2 George Cadbury for Public Park 2023-24 Accounts

3.2 That the Trusts and Charities Committee note that Birmingham City Council, acting as trustee, provides in-kind services to the George Cadbury for Public Park Trust, with expenditures exceeding £25,000. According to the Charity Statement of Recommended Practice (SORP), these in-kind services must be recorded as income in the Trust's accounts. This recognition of in-kind services as income has triggered the requirement for an independent review, as it surpasses the £25,000 threshold stipulated by the Charity Commission rules.

4 STATUS UPDATE

4.1 The below returns are currently under internal review. They will be produced in a presentational accounts format, ready Trustees' approval. Please note that these returns were due at the end of January 2025. They will be addressed during May 2025, with the aim of completing and filing them at the earliest opportunity following Trustees' approval in June 2025.The delay is due to investigative work into the status of transactions incurred on their behalf by the Council:

4.1.1 Centre for the Child Trust Fund 2023-24

4.1.2 Public Open Space 2022-23 and 2023-24

4.1.3 Farm Park (2018-19 to 2023-24)

4.2 Since the commencement of this project just over six months ago, we have compiled 56 annual accounts and returns, and have already filed 38 of them with the Charity Commission, with 18 pending Trustee's approval, with 2 in this report. The 38 accounts filed include 4 trusts and charities where BCC is not the sole trustee.

5 KEY INFORMATION

Context

5.1 The George Cadbury for Public Park accounts are ready for filing and need the approval of the Board Committee or Trustee. These accounts have already been independently reviewed.

5.2 As outlined above, as a trustee, the Council provides in-kind services to parks and open spaces, with expenditures exceeding £25,000. According to the Charity SORP, this should be recorded as income in the respective trusts and charities' books, necessitating an independent review due to surpassing the £25,000 threshold.

5.3 This situation places the Trust in the unfortunate position of incurring additional costs for the independent review of these accounts. It is important to note that previous officers did not adopt this approach, resulting in the filing of accounts without proper recording and recognition of in-kind transactions. Consequently, no independent reviews were performed in the past. We are addressing this oversight going forward to ensure full compliance with the Charity Commission's requirements.

5.4 The Trustees are advised to explore the option of consolidating the various parks and open spaces trusts managed by the Council. It is recommended that Legal and Finance Directorate officers be authorised to undertake work in connection with this. The consolidation aims to reduce the administrative effort and costs associated with managing multiple entities.

Proposal and Reasons for Recommendations

5.5 The proposal is to approve the accounts for filing with the Charity Commission as soon as possible. This is necessary to ensure compliance with the Charity Commission's filing requirements.

Other Options Considered

5.3 No options were considered as the urgency of the filing deadlines necessitates immediate action.

6 RISK MANAGEMENT

6.1 Primary Risk: The primary risk is the potential for penalties or other consequences from the Charity Commission due to delayed filings. This risk is mitigated by the immediate approval and appointment of independent reviewers.

6.2 Legal and Regulatory Risks: Failure to comply with statutory obligations to file annual returns, Trustee’s annual reports, and accounts can lead to significant legal and regulatory risks, including:

6.2.1 Statutory Enquiry: Automatic initiation of a statutory enquiry under section 46 of the Charities Act 2011.

6.2.2 Mismanagement: Potential classification of non-filing as mismanagement in administration of the charity

6.2.3 Legal Directions: Issuance of legal directions to comply, with failure leading to contempt of court charges.

6.2.4 Public Disclosure: Public disclosure of the enquiry and notification to known funders, which can damage reputation and funding opportunities.

6.3 Financial Risks: Non-compliance with filing requirements can result in financial penalties and increased scrutiny from the Charity Commission.

6.4 Mitigation Strategies: To mitigate these risks, the following strategies should be implemented:

6.4.1 Timely Filing: Ensure all outstanding accounts are filed as soon as possible

6.4.2 Contract Extension of the Current Independent Reviewer: Continue with the current independent reviewer to ensure compliance with statutory requirements.

6.4.3 Regular Monitoring: Implement regular monitoring and review processes to ensure ongoing compliance with filing requirements.

7 CONSULTATION

7.1 Consultation has taken place with relevant stakeholders, including the Chair of the Trusts and Charities Committee, Preparers of the accounts, Business Partnering Improvement Lead and Deputy S151 Officer and our colleagues from Legal Services.

8 MEMBER ENGAGEMENT

Not applicable

9 IMPACT AND IMPLICATIONS

Finance and Best Value

9.1 The appended financial statements for the entity are overdue and need approval by the Trusts and Charities Committee in order to be signed and filed with the Charity Commission. The cost of the independent reviews will be charged back to the entity and recorded as part of their 2024-25 accounts.

The amount of £1,000 has been considered regarding a charge from the Council for the cost of preparing each set of accounts. These will be transacted in the 2024-25 accounts. However, where a trust or charity does not possess any financial assets as either funds under investment or in a bank account, the cost of work undertaken will not be able to be recovered from the entity and becomes a cost and burden to the council. It is for this reason that it is proposed that the parks and open spaces related trusts are, where possible, intended to be consolidated into one entity in due course.

Legal

9.2 Charity Trustees must comply with Charities Act 2011, Trustee Act 2000, other relevant legislation and guidance issued by the Charity Commission, in particular with regard to the filing of annual accounts information with the Charity Commission. There are significant legal implications from the recommendations in this report. The Charity Commission has notified Trustees of the Charities' failure to file annual accounting information for the financial years ending 31 March 2023 and 2024. This non-compliance could escalate to a formal investigation under section 46 of the Charities Act 2011. Additionally, under section 84 of the Charities Act 2011, the Charity Commission has the authority to issue specific directions to protect the charities. Failure to comply with these directions can result in legal implications.

9.3 Statutory Obligations: All registered charities must file annual returns, trustees' annual reports, and accounts. The requirements vary based on the charity's income as follows:

- 9.3.1 Income up to £10,000: Complete the relevant sections (income and expenditure) of the annual return.
- 9.3.2 Income above £10,000: Prepare and file an annual return.
- 9.3.3 Income above £25,000: File copies of the trustee's annual report and accounts

9.4 Consequences of non-compliance are as follows:

- 9.4.1 Automatic initiation of a statutory enquiry.
- 9.4.2 Potential classification of non-filing as mismanagement or misconduct
- 9.4.3 Possible legal directions to comply, with failure leading to contempt to court charges
- 9.4.4 Public disclosure of the enquiry and notification to known funders.

9.5 Statutory requirements for independent examination and audit of charity accounts: These requirements are set out in the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

- 9.5.1 Income up to £25,000:
  - 9.5.1.1. No statutory requirement for an independent examination or audit.
- 9.5.2 Income over £25,000 but not exceeding £250,000:
  - 9.5.2.1. Statutory requirement for an independent examination.

9.5.3 Income over £250,000 but not exceeding £1 million, and gross assets not exceeding £3.26 million:

9.5.3.1. Statutory requirement for an independent examination by a qualified person or an audit by a registered statutory auditor.

9.5.4 Income over £250,000 and gross assets exceeding £3.26 million, or income exceeding £1 million:

9.5.4.1. Statutory requirement for an audit by a registered statutory auditor.

Equalities

9.6 There are no equalities implications arising from the recommendations in this report.

Procurement

9.7 There are no procurement implications arising from this report.

People Services

9.8 There are no staffing implications arising from the recommendations in this report.

Climate Change, Nature and Net Zero

9.9 There are no climate change, nature and net zero carbon implications arising from the recommendations in this report.

Corporate Parenting

9.10 There are no implications or opportunities in relation to the Corporate Parenting responsibility arising from the recommendations in this report.

Other

9.11 There are no other implications arising from the recommendations in this report.

10 APPENDICES

10.1 Appendix 1 - George_Cadbury_For_Public_Park_2022-23

10.2 Appendix 2 - George_Cadbury_For_Public_Park_2023-24

11 BACKGROUND PAPERS

11.1 There are no Background Papers.

GEORGE CADBURY FOR PUBLIC PARK

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2023

Registered charity number: 522859

George Cadbury for Public Park

Table of Contents

George Cadbury for Public Park

Report of the Trustees for the Year Ended 31 March 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	George Cadbury for Public Park
Registered charity number:	522859
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

George Cadbury for Public Park

Report of the Trustees for the Year Ended 31 March 2023

(cont'd)

Structure, Governance and Management

Governing document

The Trust was established by a Trust Deed dated 5 February 1923. It is a registered charity, with charity number 522859.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees

The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings

Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide public spaces for amateur sport and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

George Cadbury for Public Park

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £72,622 (2022: £66,904). Charitable expenditure amounted to £72,622 (2022: £66,904).

Financial Review

Unrestricted income for the period amounted to £72,622 (2022: £66,904) and the principal funding sources were from Birmingham City Council of £72,341 (2022: £65,773) and other income of £281 (2022: £1,131).

Unrestricted expenditure totalled £72,622 (2022: £66,904) and comprised supplies and services of £72,622 (2022: £66,904).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

George Cadbury for Public Park

Report of the Trustees for the Year Ended 31 March 2023

(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

George Cadbury for Public Park

Independent Examiner's Report to the Trustees of George Cadbury for Public Park

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

George Cadbury for Public Park

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources					
Other Income	2	281	-	281	1,131
Birmingham City Council	2	72,341	-	72,341	65,773
Total incoming resources		**72,622**	**-**	**72,622**	**66,904**
Resources expended					
Charitable activities	3	72,622	-	72,622	66,904
Total resources expended		**72,622**	**-**	**72,622**	**66,904**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

George Cadbury for Public Park

Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

George Cadbury for Public Park

Notes forming part of the Financial Statements for the year ending 31 March 2023

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

George Cadbury for Public Park

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

2. Incoming Resources

	2023 £	2022 £
Other Income	281	1,131
Birmingham City Council Funding	72,341	65,773
	72,622	**66,904**

3. Resources Expended

	2023 £	2022 £
Supplies and Services	72,622	66,904
External Review Costs	-	-
Financial services provided by BCC	-	-
	72,622	**66,904**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2022: £Nil).

5. Reserves

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2023 £
Unrestricted reserves	-	72,622	(72,622)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**72,622**	**(72,622)**	**-**	**-**

George Cadbury for Public Park

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2023:

The Council provided support services to the Charity to the value of £72,341 (2022: £65,773) without charge.
The Charity thereby received in-kind funding of £72,341 (2022: £65,773) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

GEORGE CADBURY FOR PUBLIC PARK

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Registered charity number: 522859

George Cadbury for Public Park

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George Cadbury for Public Park

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	George Cadbury for Public Park
Registered charity number:	522859
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

George Cadbury for Public Park

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 5 February 1923. It is a registered charity, with charity number 522859.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide public spaces for amateur sport and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

George Cadbury for Public Park

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £68,739 (2023: £72,622). Charitable expenditure amounted to £68,739 (2023: £72,622).

Financial Review

Unrestricted income for the period amounted to £68,739 (2023: £72,622) and the principal funding sources were from Birmingham City Council of £68,296 (2023: £72,431) and other income of £443 (2023: £281).

Unrestricted expenditure totalled £68,739 (2023: £72,622) and comprised supplies and services of £68,739 (2023: £72,622).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

George Cadbury for Public Park

Report of the Trustees for the Year Ended 31 March 2024

(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

George Cadbury for Public Park

Independent Examiner's Report to the Trustees of George Cadbury for Public Park

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

George Cadbury for Public Park

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources					
Other Income	2	443	-	443	281
Birmingham City Council	2	68,296	-	68,296	72,341
Total incoming resources		**68,739**	**-**	**68,739**	**72,622**
Resources expended					
Charitable activities	3	68,739	-	68,739	72,622
Total resources expended		**68,739**	**-**	**68,739**	**72,622**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

George Cadbury for Public Park

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

George Cadbury for Public Park

Notes forming part of the Financial Statements for the year ending 31 March 2024

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

George Cadbury for Public Park

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

2. Incoming Resources

	2024 £	2023 £
Other Income	443	281
Birmingham City Council Funding	68,296	72,341
	68,739	**72,622**

3. Resources Expended

	2024 £	2023 £
Supplies and Services	68,739	72,622
External Review Costs	-	-
Financial services provided by BCC	-	-
	68,739	**72,622**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2023: £Nil).

5. Reserves

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2024 £
Unrestricted reserves	-	68,739	(68,739)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**68,739**	**(68,739)**	**-**	**-**

George Cadbury for Public Park

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2024:

The Council provided support services to the Charity to the value of £68,296 (2023: £72,341) without charge.
The Charity thereby received in-kind funding of £68,296 (2023: £72,341) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

Birmingham City Council

Trusts and Charities Committee

12 May 2025

Title:	**APPROVAL OF KING GEORGE'S FIELD ACCOUNTS**
Lead Member:	Councillor Phil Davis – Chair of the Trusts and Charities Committee
Relevant Overview and Scrutiny Committee:	N/A
Report Author:	Ziyaad Hauseea, Financial Consultant Finance Directorate
Authorised by:	Steve Muldoon, Business Partnering Improvement Lead and Deputy S151 Officer Finance Directorate
Is this a Key Decision?	No
If this is a Key Decision, is this decision listed on the Forward Plan?	No
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	N/A
Is this decision eligible for 'call in?'	N/A
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	N/A
Wards:	N/A
Does this report contain exempt or confidential information?	No

Exempt Information N/A

1 EXECUTIVE SUMMARY

1.1 This report seeks the approval of the Trusts and Charities Committee for the filing of King George's Field accounts following their independent review over two financial years (2022-23 and 2023-24). These sets of annual accounts have passed their filing deadlines with the Charity Commission.

2 COMMISSIONERS' REVIEW

[to update].

3 RECOMMENDATIONS

3.1 That the Trusts and Charities Committee approves the following Annual Accounts which have now completed their independent reviews, and authorises their prompt online submission upon final sign-off by both the Chair and the independent reviewer:

3.1.1 King George's Field 2022-23 Accounts

3.1.2 King George's Field 2023-24 Accounts

3.2 That the Trusts and Charities Committee note that Birmingham City Council, acting as trustee, provides in-kind services to King George's Field Trust, with expenditures exceeding £25,000. According to the Charity Statement of Recommended Practice (SORP), these in-kind services must be recorded as income in the Trust's accounts. This recognition of in-kind services as income has triggered the requirement for an independent review, as it surpasses the £25,000 threshold stipulated by the Charity Commission rules.

4 STATUS UPDATE

4.1 The below returns are currently under internal review. They will be produced in a presentational accounts format, ready Trustees' approval. Please note that these returns were due at the end of January 2025. They will be addressed during May 2025, with the aim of completing and filing them at the earliest opportunity following Trustees' approval in June 2025.The delay is due to investigative work into the status of transactions incurred on their behalf by the Council:

4.1.1 Centre for the Child Trust Fund 2023-24

4.1.2 Public Open Space 2022-23 and 2023-24

4.1.3 Farm Park (2018-19 to 2023-24)

4.2 Since the commencement of this project just over six months ago, we have compiled 56 annual accounts and returns, and have already filed 38 of them with the Charity Commission, with 18 pending Trustee's approval, with 2 in this report. The 38 accounts filed include 4 trusts and charities where BCC is not the sole trustee.

5 KEY INFORMATION

Context

5.1 King George's Field accounts are ready for filing and need the approval of the Board Committee or Trustee. These accounts have already been independently reviewed.

5.2 As outlined above, as a trustee, the Council provides in-kind services to parks and open spaces, with expenditures exceeding £25,000. According to the Charity SORP, this should be recorded as income in the respective trusts and charities' books, necessitating an independent review due to surpassing the £25,000 threshold.

5.3 This situation places the Trust in the unfortunate position of incurring additional costs for the independent review of these accounts. It is important to note that previous officers did not adopt this approach, resulting in the filing of accounts without proper recording and recognition of in-kind transactions. Consequently, no independent reviews were performed in the past. We are addressing this oversight going forward to ensure full compliance with the Charity Commission's requirements.

5.4 The Trustees are advised to explore the option of consolidating the various parks and open spaces trusts managed by the Council. It is recommended that Legal and Finance Directorate officers be authorised to undertake work in connection with this. The consolidation aims to reduce the administrative effort and costs associated with managing multiple entities.

Proposal and Reasons for Recommendations

5.5 The proposal is to approve the accounts for filing with the Charity Commission as soon as possible. This is necessary to ensure compliance with the Charity Commission's filing requirements.

Other Options Considered

5.3 No options were considered as the urgency of the filing deadlines necessitates immediate action.

6 RISK MANAGEMENT

6.1 Primary Risk: The primary risk is the potential for penalties or other consequences from the Charity Commission due to delayed filings. This risk is mitigated by the immediate approval and appointment of independent reviewers.

6.2 Legal and Regulatory Risks: Failure to comply with statutory obligations to file annual returns, Trustee's annual reports, and accounts can lead to significant legal and regulatory risks, including:

6.2.1 Statutory Enquiry: Automatic initiation of a statutory enquiry under section 46 of the Charities Act 2011.

6.2.2 Mismanagement: Potential classification of non-filing as mismanagement in administration of the charity

6.2.3 Legal Directions: Issuance of legal directions to comply, with failure leading to contempt of court charges.

6.2.4 Public Disclosure: Public disclosure of the enquiry and notification to known funders, which can damage reputation and funding opportunities.

6.3 Financial Risks: Non-compliance with filing requirements can result in financial penalties and increased scrutiny from the Charity Commission.

6.4 Mitigation Strategies: To mitigate these risks, the following strategies should be implemented:

6.4.1 Timely Filing: Ensure all outstanding accounts are filed as soon as possible

6.4.2 Contract Extension of the Current Independent Reviewer: Continue with the current independent reviewer to ensure compliance with statutory requirements.

6.4.3 Regular Monitoring: Implement regular monitoring and review processes to ensure ongoing compliance with filing requirements.

7 CONSULTATION

7.1 Consultation has taken place with relevant stakeholders, including the Chair of the Trusts and Charities Committee, Preparers of the accounts, Business Partnering Improvement Lead and Deputy S151 Officer and our colleagues from Legal Services.

8 MEMBER ENGAGEMENT

Not applicable

9 IMPACT AND IMPLICATIONS

Finance and Best Value

9.1 The appended financial statements for the entity are overdue and need approval by the Trusts and Charities Committee in order to be signed and filed with the Charity Commission. The cost of the independent reviews will be charged back to the entity and recorded as part of their 2024-25 accounts.

The amount of £1,000 has been considered regarding a charge from the Council for the cost of preparing these accounts. These will be transacted in the 2024-25 accounts. However, where a trust or charity does not possess any financial assets as either funds under investment or in a bank account, the cost of work undertaken will not be able to be recovered from the entity and becomes a cost

and burden to the council. It is for this reason that it is proposed that the parks and open spaces related trusts are, where possible, intended to be consolidated into one entity in due course.

Legal

9.2 Charity Trustees must comply with Charities Act 2011, Trustee Act 2000, other relevant legislation and guidance issued by the Charity Commission, in particular with regard to the filing of annual accounts information with the Charity Commission. There are significant legal implications from the recommendations in this report. The Charity Commission has notified Trustees of the Charities' failure to file annual accounting information for the financial years ending 31 March 2023 and 2024. This non-compliance could escalate to a formal investigation under section 46 of the Charities Act 2011. Additionally, under section 84 of the Charities Act 2011, the Charity Commission has the authority to issue specific directions to protect the charities. Failure to comply with these directions can result in legal implications.

9.3 Statutory Obligations: All registered charities must file annual returns, trustees' annual reports, and accounts. The requirements vary based on the charity's income as follows:

- 9.3.1 Income up to £10,000: Complete the relevant sections (income and expenditure) of the annual return.
- 9.3.2 Income above £10,000: Prepare and file an annual return.
- 9.3.3 Income above £25,000: File copies of the trustee's annual report and accounts

9.4 Consequences of non-compliance are as follows:

- 9.4.1 Automatic initiation of a statutory enquiry.
- 9.4.2 Potential classification of non-filing as mismanagement or misconduct
- 9.4.3 Possible legal directions to comply, with failure leading to contempt to court charges
- 9.4.4 Public disclosure of the enquiry and notification to known funders.

9.5 Statutory requirements for independent examination and audit of charity accounts: These requirements are set out in the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

- 9.5.1 Income up to £25,000:
  - 9.5.1.1. No statutory requirement for an independent examination or audit.
- 9.5.2 Income over £25,000 but not exceeding £250,000:
  - 9.5.2.1. Statutory requirement for an independent examination.

9.5.3 Income over £250,000 but not exceeding £1 million, and gross assets not exceeding £3.26 million:

9.5.3.1. Statutory requirement for an independent examination by a qualified person or an audit by a registered statutory auditor.

9.5.4 Income over £250,000 and gross assets exceeding £3.26 million, or income exceeding £1 million:

9.5.4.1. Statutory requirement for an audit by a registered statutory auditor.

Equalities

9.6 There are no equalities implications arising from the recommendations in this report.

Procurement

9.7 There are no procurement implications arising from this report.

People Services

9.8 There are no staffing implications arising from the recommendations in this report.

Climate Change, Nature and Net Zero

9.9 There are no climate change, nature and net zero carbon implications arising from the recommendations in this report.

Corporate Parenting

9.10 There are no implications or opportunities in relation to the Corporate Parenting responsibility arising from the recommendations in this report.

Other

9.11 There are no other implications arising from the recommendations in this report.

10 APPENDICES

10.1 Appendix 1 - King_George's_Field_2022-23

10.2 Appendix 2 - King_George's_Field_2023-24

11 BACKGROUND PAPERS

11.1 There are no Background Papers.

KING GEORGE'S FIELD

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2023

Registered charity number: 522867

King George's Field

Table of Contents

King George's Field

Report of the Trustees for the Year Ended 31 March 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	King George's Field
Registered charity number:	522867
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

King George's Field

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 23 March 1939. It is a registered charity, with charity number 522867.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide open spaces for amateur sport, educational and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport, educational and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

King George's Field

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £275,282 (2022: £263,754). Charitable expenditure amounted to £275,282 (2022: £263,754).

Financial Review

Unrestricted income for the period amounted to £275,282 (2022: £263,754) and the principal funding sources were from Birmingham City Council of £269,277 (2022: £255,131) and other income of £6,005 (2022: £8,623).

Unrestricted expenditure totalled £275,282 (2022: £263,754) and comprised supplies and services of £275,282 (2022: £263,754).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

King George's Field

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

King George's Field

Independent Examiner's Report to the Trustees of King George's Field

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

King George's Field

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources					
Other Income	2	6,005	-	6,005	8,623
Birmingham City Council	2	269,277	-	269,277	255,131
Total incoming resources		**275,282**	**-**	**275,282**	**263,754**
Resources expended					
Charitable activities	3	275,282	-	275,282	263,754
Total resources expended		**275,282**	**-**	**275,282**	**263,754**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

King George's Field

Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

King George's Field

Notes forming part of the Financial Statements for the year ending 31 March 2023

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

King George's Field

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

2. Incoming Resources

	2023 £	2022 £
Other Income	6,005	8,623
Birmingham City Council Funding	269,277	255,131
	275,282	**263,754**

3. Resources Expended

	2023 £	2022 £
Supplies and Services	275,282	263,754
External Review Costs	-	-
Financial services provided by BCC	-	-
	275,282	**263,754**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2022: £Nil).

5. Reserves

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2023 £
Unrestricted reserves	-	275,282	(275,282)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**275,282**	**(275,282)**	**-**	**-**

George Cadbury for Public Park

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2023:

The Council provided support services to the Charity to the value of £269,277 (2022: £255,131) without charge.
The Charity thereby received in-kind funding of £269,277 (2022: £255,131) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

KING GEORGE'S FIELD

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Registered charity number: 522867

King George's Field

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King George's Field

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	King George's Field
Registered charity number:	522867
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

King George's Field

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 23 March 1939. It is a registered charity, with charity number 522867.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide open spaces for amateur sport, educational and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport, educational and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

King George's Field

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £277,768 (2023: £275,282). Charitable expenditure amounted to £277,768 (2023: £275,282).

Financial Review

Unrestricted income for the period amounted to £277,768 (2023: £275,282) and the principal funding sources were from Birmingham City Council of £273,118 (2023: £269,277) and other income of £4,650 (2023: £6,005).

Unrestricted expenditure totalled £277,768 (2023: £275,282) and comprised supplies and services of £277,768 (2023: £275,282).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

King George's Field

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

King George's Field

Independent Examiner's Report to the Trustees of King George's Field

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

King George's Field

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources					
Other Income	2	4,650	-	4,650	6,005
Birmingham City Council	2	273,118	-	273,118	269,277
Total incoming resources		**277,768**	**-**	**277,768**	**275,282**
Resources expended					
Charitable activities	3	277,768	-	277,768	275,282
Total resources expended		**277,768**	**-**	**277,768**	**275,282**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

King George's Field

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

King George's Field

Notes forming part of the Financial Statements for the year ending 31 March 2024

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

King George's Field

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

2. Incoming Resources

	2024 £	**2023** £
Other Income	4,650	6,005
Birmingham City Council Funding	273,118	269,277
	277,768	**275,282**

3. Resources Expended

	2024 £	**2023** £
Supplies and Services	277,768	275,282
External Review Costs	-	-
Financial services provided by BCC	-	-
	277,768	**275,282**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2023: £Nil).

5. Reserves

	At 1 April 2023 £	**Incoming Resources** £	**Outgoing Resources** £	**Revaluation** £	**At 31 March 2024** £
Unrestricted reserves	-	277,768	(277,768)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**277,768**	**(277,768)**	**-**	**-**

King George's Field

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2024:

The Council provided support services to the Charity to the value of £273,118 (2023: £269,277) without charge.
The Charity thereby received in-kind funding of £273,188 (2023: £269,277) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

Birmingham City Council

Trusts and Charities Committee

12 May 2025

Title:	**APPROVAL OF THE SELLY OAK PARK ACCOUNTS**
Lead Member:	Councillor Phil Davis – Chair of the Trusts and Charities Committee
Relevant Overview and Scrutiny Committee:	N/A
Report Author:	Ziyaad Hauseea, Financial Consultant Finance Directorate
Authorised by:	Steve Muldoon, Business Partnering Improvement Lead and Deputy S151 Officer Finance Directorate
Is this a Key Decision?	No
If this is a Key Decision, is this decision listed on the Forward Plan?	No
Is this a Late Report?	No
Reason(s) why Late and confirm who has authorised it to be considered:	N/A
Is this decision eligible for 'call in?'	N/A
If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:	N/A
Wards:	N/A
Does this report contain exempt or confidential information?	No

Exempt Information N/A

1 EXECUTIVE SUMMARY

1.1 This report seeks the approval of the Trusts and Charities Committee for the filing of Selly Oak Park accounts following their independent review over two financial years (2022-23 and 2023-24). These sets of annual accounts have passed their filing deadlines with the Charity Commission.

2 COMMISSIONERS' REVIEW

[to update].

3 RECOMMENDATIONS

3.1 That the Trusts and Charities Committee approves the following Annual Accounts which have now completed their independent reviews, and authorises their prompt online submission upon final sign-off by both the Chair and the independent reviewer:

- 3.1.1 Selly Oak Park 2022-23 Accounts
- 3.1.2 Selly Oak Park 2023-24 Accounts

3.2 That the Trusts and Charities Committee note that Birmingham City Council, acting as trustee, provides in-kind services to Selly Oak Park Trust, with expenditures exceeding £25,000. According to the Charity Statement of Recommended Practice (SORP), these in-kind services must be recorded as income in the Trust's accounts. This recognition of in-kind services as income has triggered the requirement for an independent review, as it surpasses the £25,000 threshold stipulated by the Charity Commission rules.

4 STATUS UPDATE

4.1 The below returns are currently under internal review. They will be produced in a presentational accounts format, ready Trustees' approval. Please note that these returns were due at the end of January 2025. They will be addressed during May 2025, with the aim of completing and filing them at the earliest opportunity following Trustees' approval in June 2025.The delay is due to investigative work into the status of transactions incurred on their behalf by the Council:

- 4.1.1 Centre for the Child Trust Fund 2023-24
- 4.1.2 Public Open Space 2022-23 and 2023-24
- 4.1.3 Farm Park (2018-19 to 2023-24)

4.2 Since the commencement of this project just over six months ago, we have compiled 56 annual accounts and returns, and have already filed 38 of them with the Charity Commission, with 18 pending Trustee's approval, with 2 in this report. The 38 accounts filed include 4 trusts and charities where BCC is not the sole trustee.

5 KEY INFORMATION

Context

5.1 The Selly Oak Park accounts are ready for filing and need the approval of the Board Committee or Trustee. These accounts have already been independently reviewed.

5.2 As outlined above, as a trustee, the Council provides in-kind services to parks and open spaces, with expenditures exceeding £25,000. According to the Charity SORP, this should be recorded as income in the respective trusts and charities' books, necessitating an independent review due to surpassing the £25,000 threshold.

5.3 This situation places the Trust in the unfortunate position of incurring additional costs for the independent review of these accounts. It is important to note that previous officers did not adopt this approach, resulting in the filing of accounts without proper recording and recognition of in-kind transactions. Consequently, no independent reviews were performed in the past. We are addressing this oversight going forward to ensure full compliance with the Charity Commission's requirements.

5.4 The Trustees are advised to explore the option of consolidating the various parks and open spaces trusts managed by the Council. It is recommended that Legal and Finance Directorate officers be authorised to undertake work in connection with this. The consolidation aims to reduce the administrative effort and costs associated with managing multiple entities.

Proposal and Reasons for Recommendations

5.5 The proposal is to approve the accounts for filing with the Charity Commission as soon as possible. This is necessary to ensure compliance with the Charity Commission's filing requirements.

Other Options Considered

5.3 No options were considered as the urgency of the filing deadlines necessitates immediate action.

6 RISK MANAGEMENT

6.1 Primary Risk: The primary risk is the potential for penalties or other consequences from the Charity Commission due to delayed filings. This risk is mitigated by the immediate approval and appointment of independent reviewers.

6.2 Legal and Regulatory Risks: Failure to comply with statutory obligations to file annual returns, Trustee’s annual reports, and accounts can lead to significant legal and regulatory risks, including:

6.2.1 Statutory Enquiry: Automatic initiation of a statutory enquiry under section 46 of the Charities Act 2011.

6.2.2 Mismanagement: Potential classification of non-filing as mismanagement in administration of the charity

6.2.3 Legal Directions: Issuance of legal directions to comply, with failure leading to contempt of court charges.

6.2.4 Public Disclosure: Public disclosure of the enquiry and notification to known funders, which can damage reputation and funding opportunities.

6.3 Financial Risks: Non-compliance with filing requirements can result in financial penalties and increased scrutiny from the Charity Commission.

6.4 Mitigation Strategies: To mitigate these risks, the following strategies should be implemented:

6.4.1 Timely Filing: Ensure all outstanding accounts are filed as soon as possible

6.4.2 Contract Extension of the Current Independent Reviewer: Continue with the current independent reviewer to ensure compliance with statutory requirements.

6.4.3 Regular Monitoring: Implement regular monitoring and review processes to ensure ongoing compliance with filing requirements.

7 CONSULTATION

7.1 Consultation has taken place with relevant stakeholders, including the Chair of the Trusts and Charities Committee, Preparers of the accounts, Business Partnering Improvement Lead and Deputy S151 Officer and our colleagues from Legal Services.

8 MEMBER ENGAGEMENT

Not applicable

9 IMPACT AND IMPLICATIONS

Finance and Best Value

9.1 The appended financial statements for the entity are overdue and need approval by the Trusts and Charities Committee in order to be signed and filed with the Charity Commission. The cost of the independent reviews will be charged back to the entity and recorded as part of their 2024-25 accounts.

The amount of £1,000 has been considered regarding a charge from the Council for the cost of preparing these accounts. These will be transacted in the 2024-25 accounts. However, where a trust or charity does not possess any financial assets as either funds under investment or in a bank account, the cost of work undertaken will not be able to be recovered from the entity and becomes a cost

and burden to the council. It is for this reason that it is proposed that the parks and open spaces related trusts are, where possible, intended to be consolidated into one entity in due course.

Legal

9.2 Charity Trustees must comply with Charities Act 2011, Trustee Act 2000, other relevant legislation and guidance issued by the Charity Commission, in particular with regard to the filing of annual accounts information with the Charity Commission. There are significant legal implications from the recommendations in this report. The Charity Commission has notified Trustees of the Charities' failure to file annual accounting information for the financial years ending 31 March 2023 and 2024. This non-compliance could escalate to a formal investigation under section 46 of the Charities Act 2011. Additionally, under section 84 of the Charities Act 2011, the Charity Commission has the authority to issue specific directions to protect the charities. Failure to comply with these directions can result in legal implications.

9.3 Statutory Obligations: All registered charities must file annual returns, trustees' annual reports, and accounts. The requirements vary based on the charity's income as follows:

- 9.3.1 Income up to £10,000: Complete the relevant sections (income and expenditure) of the annual return.
- 9.3.2 Income above £10,000: Prepare and file an annual return.
- 9.3.3 Income above £25,000: File copies of the trustee's annual report and accounts

9.4 Consequences of non-compliance are as follows:

- 9.4.1 Automatic initiation of a statutory enquiry.
- 9.4.2 Potential classification of non-filing as mismanagement or misconduct
- 9.4.3 Possible legal directions to comply, with failure leading to contempt to court charges
- 9.4.4 Public disclosure of the enquiry and notification to known funders.

9.5 Statutory requirements for independent examination and audit of charity accounts: These requirements are set out in the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

- 9.5.1 Income up to £25,000:
  - 9.5.1.1. No statutory requirement for an independent examination or audit.
- 9.5.2 Income over £25,000 but not exceeding £250,000:
  - 9.5.2.1. Statutory requirement for an independent examination.

9.5.3 Income over £250,000 but not exceeding £1 million, and gross assets not exceeding £3.26 million:

9.5.3.1. Statutory requirement for an independent examination by a qualified person or an audit by a registered statutory auditor.

9.5.4 Income over £250,000 and gross assets exceeding £3.26 million, or income exceeding £1 million:

9.5.4.1. Statutory requirement for an audit by a registered statutory auditor.

Equalities

9.6 There are no equalities implications arising from the recommendations in this report.

Procurement

9.7 There are no procurement implications arising from this report.

People Services

9.8 There are no staffing implications arising from the recommendations in this report.

Climate Change, Nature and Net Zero

9.9 There are no climate change, nature and net zero carbon implications arising from the recommendations in this report.

Corporate Parenting

9.10 There are no implications or opportunities in relation to the Corporate Parenting responsibility arising from the recommendations in this report.

Other

9.11 There are no other implications arising from the recommendations in this report.

10 APPENDICES

10.1 Appendix 1 - Selly_Oak_Park_(formerly Public Park and Pleasure Ground Birmingham)_2022-23

10.2 Appendix 2 - Selly_Oak_Park_(formerly Public Park and Pleasure Ground Birmingham)_2023-24

11 BACKGROUND PAPERS

11.1 There are no Background Papers.

SELLY OAK PARK (formerly PUBLIC PARK AND PLEASURE GROUND BIRMINGHAM)

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2023

Registered charity number: 522877

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Table of Contents

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Report of the Trustees for the Year Ended 31 March 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)
Registered charity number:	522877
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Report of the Trustees for the Year Ended 31 March 2023

(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 8 August 1951. It is a registered charity, with charity number 522877.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trust and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide public spaces for amateur sport and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £75,453 (2022: £65,729). Charitable expenditure amounted to £75,453 (2022: £65,729).

Financial Review

Unrestricted income for the period amounted to £75,453 (2022: £65,729) and the principal funding sources were from Birmingham City Council of £75,284 (2022: £63,989) and other income of £169 (2022: £1,740).

Unrestricted expenditure totalled £75,453 (2022: £65,729) and comprised supplies and services of £75,453 (2022: £65,729).

Reserves and Risk Management
The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management
The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Report of the Trustees for the Year Ended 31 March 2023
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Independent Examiner's Report to the Trustees of Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources					
Other Income	2	169	-	169	1,740
Birmingham City Council	2	75,284	-	75,284	63,989
Total incoming resources		**75,453**	**-**	**75,453**	**65,729**
Resources expended					
Charitable activities	3	75,453	-	75,453	65,729
Total resources expended		**75,453**	**-**	**75,453**	**65,729**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Notes forming part of the Financial Statements for the year ending 31 March 2023

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

2. Incoming Resources

	2023 £	2022 £
Other Income	169	1,740
Birmingham City Council Funding	75,284	63,989
	75,453	**65,729**

3. Resources Expended

	2023 £	2022 £
Supplies and Services	75,453	65,729
External Review Costs	-	-
Financial services provided by BCC	-	-
	75,453	**65,729**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2022: £Nil).

5. Reserves

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2023 £
Unrestricted reserves	-	75,453	(75,453)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**75,453**	**(75,453)**	**-**	**-**

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Notes forming part of the Financial Statements for the year ending 31 March 2023 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2023:

The Council provided support services to the Charity to the value of £75,284 (2022: £63,989) without charge.
The Charity thereby received in-kind funding of £75,284 (2022: £63,989) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.

SELLY OAK PARK (formerly PUBLIC PARK AND PLEASURE GROUND BIRMINGHAM)

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Registered charity number: 522877

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Table of Contents

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Report of the Trustees for the Year Ended 31 March 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

Reference and administrative information

Name of charity:	Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)
Registered charity number:	522877
Address for correspondence:	City Operations Directorate Birmingham City Council PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Jason Seagrave FCCA 1 Poplars Court Lenton Lane Nottingham NG7 2RR
Bank:	Barclays Bank Plc 15 Colmore Row Birmingham B3 2BH

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Structure, Governance and Management

Governing document
The Trust was established by a Trust Deed dated 8 August 1951. It is a registered charity, with charity number 522877.

The Trustee is Birmingham City Council.

Recruitment and appointment of trustees
The trustees, who served during the year, and since the year end, are set out in the reference and administration details on page 2.

Trustee Meetings
Day to day management decisions are made by Trusts and Charities Committee, which is made up of eight Council Members. Three members acting as Trustees are necessary to form a quorum. Issues are decided by a simple majority of those present and voting, provided at least two Trustees vote in favour of the resolution. Decisions, such as disposals are made by Full Council sitting separately as Corporate Trustee.

Objectives and Activities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

The objectives of the Charity are to provide public spaces for amateur sport and healthful recreation, benefiting the inhabitants of the City of Birmingham.

These spaces are managed by Birmingham City Council on behalf of the Charity, with the aim of promoting amateur sport and recreational activities. They are currently accessible to the general public

Public Benefit

The Trustees confirm that in the exercise of their powers as a charity trustee, they have had due regard to the published guidance from the Charity Commission on the operation of the public benefit requirement.

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Report of the Trustees for the Year Ended 31 March 2024

(cont'd)

Achievements and Performance

Total unrestricted incoming resources for the year were £80,896 (2023: £75,453). Charitable expenditure amounted to £80,896 (2023: £75,453).

Financial Review

Unrestricted income for the period amounted to £80,896 (2023: £75,453) and the principal funding sources were from Birmingham City Council of £79,305 (2023: £75,284) and other income of £1,591 (2023: £169).

Unrestricted expenditure totalled £80,896 (2023: £75,453) and comprised supplies and services of £80,896 (2023: £75,453).

Reserves and Risk Management

The charity lacks sufficient funds to maintain the public spaces and keep the area in good state; it seeks regular income from Birmingham City Council. Consequently, any deficit made is covered by the City Council.

Risk Management

The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Report of the Trustees for the Year Ended 31 March 2024
(cont'd)

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, Financial Reporting Standard (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Independent Examiner's Report to the Trustees of Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2024. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

I have no concerns and have come across no other 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.

Jason Seagrave FCCA

Seagrave French LLP
1 Poplars Court
Lenton Lane
Nottingham
NG7 2RR

Date: 12 May 2025

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming resources					
Other Income	2	1,591	-	1,591	169
Birmingham City Council	2	79,305	-	79,305	75,284
Total incoming resources		**80,896**	**-**	**80,896**	**75,453**
Resources expended					
Charitable activities	3	80,896	-	80,896	75,453
Total resources expended		**80,896**	**-**	**80,896**	**75,453**
Net incoming resources before transfers		**-**	**-**	**-**	**-**
Transfer					
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		**-**	**-**	**-**	**-**
Other recognised gains/losses		-	-	-	-
Net movement in funds		**-**	**-**	**-**	**-**
Reconciliation of funds					
Balance of funds brought forward at 1 April		-	-	-	-
Balance of funds carried forward at 31 March		**-**	**-**	**-**	**-**

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Balance Sheet as at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed assets					
Land and Buildings		-	-	-	-
		-	**-**	**-**	**-**
Current assets					
Debtors: Amounts falling due within one year		-	-	-	-
Creditors: Amounts falling due within one year		-	-	-	-
Net current assets		**-**	**-**	**-**	**-**
Net assets		**-**	**-**	**-**	**-**
Funds					
Permanent Funds	5	-	-	-	-
Unrestricted Funds	5	-	-	-	-
Total Funds		**-**	**-**	**-**	**-**

Approved by the Trustees and signed on their behalf by:

Trustee: Councillor Phil Davis (Chair of the Trusts and Charities Committee)

Date: 12 May 2025

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Notes forming part of the Financial Statements for the year ending 31 March 2024

1. Principal Accounting Policies

a) Accounting Convention

The accounts (financial statements) have been prepared, in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis, under the historic cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

The significant accounting policies applied in the presentation of these financial statements, are set out below. These policies have been consistently applied to all years presented, unless otherwise stated. The charity has taken advantage, of the option provided in the Statement of Recommended Practice, to use headings in the Statement of Financial Activities, that are applicable to their specific activity, rather than reporting on an activity basis

b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with accuracy.

c) Expenditure

Expenses are charged in the financial statements in the year to which the liability relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of the activities and services for its beneficiaries. It includes, both costs that can be allocated directly to such activities and those costs of an indirect nature, necessary to support them.

d) Fund Accounting

Details and the nature of each fund are set below:

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.
Restricted Funds represent those assets that must be held permanently by the charity.

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

2. Incoming Resources

	2024 £	2023 £
Other Income	1,591	169
Birmingham City Council Funding	79,305	75,284
	80,896	**75,453**

3. Resources Expended

	2024 £	2023 £
Supplies and Services	80,896	75,453
External Review Costs	-	-
Financial services provided by BCC	-	-
	80,896	**75,453**

4. Remuneration and Expenses

None of the Trustees receive remuneration or other benefits from the Charity or reimbursement for any expenses incurred on behalf of the Charity, (2023: £Nil).

5. Reserves

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Revaluation £	At 31 March 2024 £
Unrestricted reserves	-	80,896	(80,896)	-	-
Restricted reserves	-	-	-	-	-
Funds	**-**	**80,896**	**(80,896)**	**-**	**-**

Selly Oak Park (formerly Public Park and Pleasure Ground Birmingham)

Notes forming part of the Financial Statements for the year ending 31 March 2024 (cont'd)

6. Related Party Transactions

Birmingham City Council ("the Council") acts as the sole Trustee of the Charity. The Council undertakes the day-to-day management and maintenance of the public park spaces on behalf of the Charity. No financial payment is made by the Charity to the Council for these services. The services provided by the Council are treated as a donation in kind and are recognised within incoming resources and charitable expenditure in the Statement of Financial Activities, where the value can be reasonably ascertained.

During the year ended 31 March 2024:

The Council provided support services to the Charity to the value of £79,305 (2023: £75,284) without charge.
The Charity thereby received in-kind funding of £79,305 (2023: £75,284) directly from the Council towards its charitable activities.

The Trustees are satisfied that all related party transactions have been disclosed appropriately.