

# **BIRMINGHAM CITY COUNCIL**

## **TRUSTS AND CHARITIES COMMITTEE**

**MONDAY, 30 SEPTEMBER 2024 AT 11:00 HOURS**  
**IN COMMITTEE ROOMS 3 & 4, 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 - 8**     4     **MINUTES**
- To confirm and sign the minutes from the last meeting held on 10 June 2024.
- 5     **CHAMBERLAIN Highbury Trust - Nomination to the Board of Two Persons to Serve as Trustees**
- Nomination of members for the Chamberlain Highbury Trust Board.
- 9 - 18**     6     **Highbury Trust - An Update on the Trust**
- Report of Deborah Carter-Hughes, Assistant Director Legal Services – Corporate Law & Deputy Monitoring Officer.
- 7     **DISPOSAL OF CROPWOOD ESTATE**
- To receive a verbal update from the Assistant Director of Corporate Landlord, Place Prosperity & Sustainability.
- 8     **RESOURCES AND ACCOUNTS HELD IN TRUST**
- To receive a verbal update from the Chair.
- 19 - 20**     9     **DETERMINATION OF GRANT APPLICATIONS FOR BIRMINGHAM MUNICIPAL CHARITY**
- Note from the Chair Councillor Phil Davis and Grant Panel Recommendations.
- 10     **DELEGATED POWERS AND THE CONSTITUTION**
- Verbal update from Assistant Director of Legal Services Corporate Law & Deputy Monitoring Officer.
- 11     **CHARITY COMMISSION GUIDANCE**
- Verbal update from the Chair Councillor Phil Davis.
- 12     **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.

13 **APPROVAL OF ACCOUNTS AND APPOINTMENT OF INDEPENDENT REVIEWERS**

Report of the Financial Consultant, Finance and Governance Department.



# BIRMINGHAM CITY COUNCIL

<p><b>TRUST AND CHARITIES COMMITTEE 12 JUNE 2024</b></p>
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**MINUTES OF A MEETING OF THE TRUSTS AND CHARITIES COMMITTEE  
HELD ON MONDAY 12 JUNE 2024 AT 1030 HOURS IN COMMITTEE  
ROOM 2, COUNCIL HOUSE, VICTORIA SQUARE, BIRMINGHAM**

**PRESENT:** - Councillor Phil Davis in the Chair.

Councillors Adrian Delaney and David Barker.

**ALSO, PRESENT:** -

Rajesh Parmar – Legal Services  
Alison Jarrett – Director of Group and Capital Finance  
Philip Andrews – Head of Service  
Sofia Mirza – Committee Services

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**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.

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**DECLARATIONS OF INTEREST**

- 1124 None submitted.

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**APOLOGIES**

- 1125 Councillors Marcus Bernasconi, Chaman Lal and David Pears.

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**APPOINTMENT OF COMMITTEE AND CHAIR**

This was agreed and noted by members.

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**ELECTION OF DEPUTY CHAIR**

Councillor Marcus Bernasconi was elected as Deputy Chair of the Committee.

Trust and Charities Committee – 12 June 2024**MINUTES**

1126 The Minutes of the meeting of the Committee held on 11 March 2024 were discussed in item 7.

1127

**COMMISSIONERS REVIEW AND COMMENTS ON THE AGENDA**

The review and comments provided by the Commissioners was noted by members.

**REPORT NO. 7 TERMS AND REFERENCE OF THE TRUST AND CHARITIES COMMITTEE**

The Terms and Reference of the Committee was noted by members.

1128

**RESOLVED: -**

Members agreed the Terms and Reference of the committee.

**REPORT NO. 8. – CROPWOOD ESTATE - GRANTING A LICENCE TO A FOREST SCHOOL**

The Head of Service introduced the report to members. Cropwood Estate, Hunters Hill Special School returned to the Trust on 1<sup>st</sup> April 2024 following the vacation by Education. There was an ad hoc local arrangement between the head teacher and a local school regarding a small portion of the site which was roughly .4 of an acre, this was incidental to the overall estate for use as a forest school for the local primary school.

The recommendation covers two aspects. Firstly to formalise the arrangement with a proper license and secondly to recognise that the school itself if academising so the agreement would be with the new academy body rather than the individual local school. The arrangement was designed to properly document what has previously been an undocumented situation, and to also give flexibility pending the current review of opportunities that the wider Cropwood Estate may pose to us.

Councillor Delaney agreed that it would be useful to use some of the land as it would contribute to security on the site. He asked the question of whether this would be an annual contract or a rolling one. The Head of Service stated that it would be rolling but subject to 28 days notice which would benefit the Council as it gives flexibility in terms of the wider estate and how it may evolve and also if arrangements do not work out for whatever reason. There is also the option of cancelling and then regranting at a higher value. The Head of Service also stated that from an administrative perspective it would be more flexible to document a rolling contract rather than getting into a cycle of having to issue a new license every year if there was no increase.

Councillor Barker asked if this was a normal situation to have something that is outside the Council in a Trust that we are administering and paying for, and

**Trust and Charities Committee – 12 June 2024**

secondly as the Council is in a financial situation where we are having to make cuts, would this be a factor and as the property sits within Worcester would this be something they would take on. The Head of Service replied and stated that there are two significant elements outside the city boundaries, namely Cropwood Estate. The gifting was to City Council rather than any other entity. Cropwood has its own financial funds, so there is a pot of money that can be spent on building security.

The Chair stated that as part of the audit there needs to be a list of overdue dates regarding reporting and that these matters be treated with urgency.

**RESOLVED: -**

Members of the Committee agreed the recommendations in the report.

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**CHAIR'S UPDATE ON COMMITTEE MATTERS AND ARRANGEMENTS FOR 2024/2025**

The Chair stated that Councillor Bernasconi presented a letter (as Chair) to the Chief Executive of the Council, pressing for sufficient office support to be provided to the Committee.

Councillor Davis said this had since led to a helpful discussion with the City Solicitor. The Chair stated that he would circulate the Memorandum to Members of the Committee.

The Chair stated that he would circulate the memorandum to members.

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**DATE AND TIME OF NEXT MEETING**

The committee noted the date of the next meeting was 30 April 2024 1000 hours in Committee Room 2.

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**OTHER URGENT BUSINESS**

None submitted.

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The meeting ended 1230 hours.

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CHAIR





# Birmingham City Council

## Report to Trust and Charities Committee

30 September 2024



<b>Title:</b>	<b>HIGHBURY TRUST - AN UPDATE ON THE TRUST</b>
<b>Lead Cabinet Portfolio:</b>	Councillor Phil Davis, Chair of Trust and Charities Committee
<b>Relevant Overview and Scrutiny Committee:</b>	N/A
<b>Report Author:</b>	Deborah Carter-Hughes, Assistant Director – Legal and Governance – Corporate <a href="mailto:deborah.carter-hughes@birmingham.gov.uk">deborah.carter-hughes@birmingham.gov.uk</a>
<b>Authorised by:</b>	Marie Rosenthal, Interim Monitoring Officer & City Solicitor, Finance and Governance
<b>Is this a Key Decision?</b>	No
<b>If this is a Key Decision, is this decision listed on the Forward Plan?</b>	No
<b>Reason(s) why not included on the Forward Plan:</b>	No
<b>Is this a Late Report?</b>	No
<b>Reason(s) why Late:</b>	No
<b>Is this decision eligible for 'call in?'</b>	No
<b>If not eligible, please provide reason(s):</b>	N/A
<b>Wards:</b>	Moseley

**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:**

N/A

## 1 EXECUTIVE SUMMARY

- 1.1 To update Trust and Charities Committee on the position of Highbury Trust and for the Committee to consider its position on the future of the Highbury Estate.

## 2 COMMISSIONERS' REVIEW

- 2.1 It is clear that the Council did not fully appreciate the differences between the local authority role and the Corporate Trustee role in the past and failed to act to ensure that this was fully understood and the position regularised. It is therefore essential that the necessary consents are obtained and the financial arrangements put in place to achieve clear separation of the Charity funds from the local authority. This will enable the Committee to take the decisions that are appropriate as trustees.

The officer group will equally need to understand when it is working for the Trustees and when it is working as the local authority. A Senior Responsible Officer should be appointed to guarantee this.

On this basis the recommendations are supported.

## 3 RECOMMENDATIONS

### That the Committee:

- (i) Notes the decisions take by Full Council sitting as sole corporate Trustee of Highbury Trust on 11th July 2023 in relation to the disposal of property owned by Highbury Trust (including obtaining all required consents from the Charity Commission);
- (ii) notes the update in relation to action taken by officers in relation to the 11th July 2023 decision;
- (iii) seeks, as a priority, the regularisation of any required Charity Commission consents to facilitate ancillary property disposals to benefit the Highbury Trust and the submission of the Highbury Trust accounts
- (iv) confirms its support for work being undertaken to restore and safeguard Highbury Hall and Estate and the Trusts' continued working with the independent Chamberlain Highbury Trust;
- (v) notes the Council's approach to match-funding of the National Heritage Lottery Fund (NHLF) grant, the City Council's advice that match funding is no longer available and the current requirement to use Trust funds as an alternative;
- (vi) supports officers efforts to maintain continued occupation and use of Highbury Hall and gardens for public and other events, including its use

as a catered events venue generating resource to support Highbury Trust, as per option 4.3 below;

- (vii) supports efforts by the Chamberlain Highbury Trust to restore the estate grounds/gardens and agrees in principle to contribute, if required, up to £15,000 from Highbury Trust funds to such a National Heritage Lottery Fund (NHLF) supported scheme (per option 4.3 below);
- (viii) confirms the use of Trust funds to provide security or other presence in the building whilst unoccupied;
- (ix) seeks, as a matter of priority, payment from the Council to the Highbury Trust of the property receipt owing from the transfer of Chamberlain House to the Council for use by Uffculme School.
- (x) approves the creation of an Officer Task Group, convened via the Chair in consultation with the City Solicitor, Director of Finance and Director of Place, Prosperity and Sustainability, to monitor progress on all the above recommendations in between meetings of the Committee

## KEY INFORMATION

### Context

#### 3.1 History, Governance and Support

Highbury Trust comprises land and property covering 12.66 hectares situated in the Moseley Ward, including the Grade 2 Star listed Highbury Hall and gardens (listed separately Grade 2). Built in 1879 by Joseph Chamberlain MP. Highbury Hall and gardens are on the Historic England 'at risk' list. Described as possessing an "interior of great richness" (Historic England), listing underlines the Hall and gardens' special architectural and historic interest, protected by law. The property and estate was gifted, in trust, to the Council in 1932.

By the 21st century while various Council corporate usages had largely protected the core of Highbury Hall, other parts of the building were unused and in a poor state. Community concerns led to complaints to the Charity Commission which prompted the Council to create the Trusts and Charities Committee, to better perform its trustee responsibilities over properties and other resources gifted in trust to the City Council.

The Committee commissioned a conservation and management review of the Highbury Estate from Birmingham Conservation Trust. In 2015, with the support of the Committee, this led to the creation of the independent Chamberlain Highbury Trust. (CHT), a volunteer body tasked with closer oversight of Highbury Hall and gardens on behalf of the Council -as-Trustee. CHT was asked to develop a plan for the site which could win National Heritage Lottery funding (NHLF) to fully repair and restore the Hall, based upon a business model creating a

sustainable income while retaining public and community access. CHT also took on raising resource for the restoration of the estate gardens.

In 2018 the then Leader of the Council, Cllr Ian Ward, and the Executive Director for regeneration, confirmed support in principle for match funding a successful NHLF bid. The Council subsequently confirmed this commitment. Repairs to the roof were also carried out. Part of the subsequent NHLF bid involved the sale of non-core property on the estate. It also involved use of the capital receipt owed to the Highbury Trust by the City Council for the transfer of Chamberlain House to the Education Department for use as Uffculme School.

On the 11th July 2023 a report was taken to Full Council sitting as sole corporate Trustee to agree the disposal of property owned by Highbury Trust. A number of recommendations were agreed at the meeting and work started to obtain the necessary Charity Commission consents and to transfer the land.

Since July 2023 a number of actions have been undertaken in relation to the properties owned by the Trust, in connection with seeking NHLF support for CHT's plan to restore Highbury Hall.

### **Highbury Hall**

Highbury Hall is currently occupied by the City Council, through Civic Catering, as a conference/banqueting and wedding venue. This occupation has safeguarded the property and provided income for Highbury Trust.

The historic use of Highbury Hall as a conference/banqueting and wedding venue by the Council (rather than an independent provider answerable to Highbury Trust), has been seen as problematic by the Charity Commission as the activity is not charitable, although it does generate income for the maintenance for Highbury Trust.

Civic Catering will cease trading from Highbury Hall on the 30th September 2024 and will retain a minimal presence in the building. The final exit date is still to be agreed. The decision to vacate the premises originally arose from the planned start date for refurbishment works under the £11 million NHLF supported project to restore the Hall and gardens. A review of Civic Catering as part of Acivico - unrelated to the Lottery project - has since taken place. This has impacted Civic Catering's ability to continue current operations in all areas. While Civic Catering now has no pipeline of events arranged at Highbury, the market for such events is believed to still exist.

### **Chamberlain House**

Chamberlain House is currently occupied by Uffculme Special Educational Needs School whose main school building is located next door to Chamberlain House. The use and maintenance of Chamberlain House as a Special Educational Needs

School, whilst maintaining this trust asset, is outside the charitable objects of Highbury Trust and therefore needs addressing with the approval of the Charity Commission.

The disposal of Chamberlain House is considered a connected person transfer, in that the Council as Trustee is proposing to transfer ownership to the Council as Local Authority, and the trust property to be transferred will not be replaced. Therefore, a Scheme or Order of the Charity Commission will be required to permit this. Before agreeing to the disposal, the Charity Commission will require sight of an independent arms-length valuation of the property which has been procured. All net proceeds of sale will initially revert to Highbury Trust and thereafter be applied in accordance with the direction of the Charity Commission.

### **Other Properties**

There are several other properties on the site which are also subject to disposal discussions.

98 Queensbridge Road is currently unoccupied and is to be sold at a current market valuation and the proceeds of sale returned to Highbury Trust.

92 Queensbridge Road is currently used by the Four Seasons Gardeners Group and managed by Birmingham City Council's Adult Service Care directorate; this occupation will continue and be formally documented.

The Gatehouse Lodge situated at the entrance to Highbury Park is currently occupied by an ex-service employee; the longer term proposal for the estate are to retain the Lodge and let it subject to market terms to generate income for the Trust.

### **Work following 11th July 2023 Meeting**

Since the meeting of the 11th July 2023, external solicitors have been instructed to provide necessary advice to the Trust in relation to charity, construction, commercial and property law matters.

### **Charity Commission consents**

The Highbury Trust is currently in discussion with the Charity Commission in relation to all necessary consents to dispose of property as set out above. Further, the Highbury Trust is in the process of auditing its statutory accounts for filing having fallen behind on this process in previous years. It is anticipated that audited accounts for 2020/21 will be submitted to the Committee shortly for approval before filing with the Charity Commission and that the 2021/22 and 2022/23 accounts will follow shortly afterwards.

### **Restoration of Highbury Hall and Estate and National Lottery Funding**

The Highbury Trust has been committed to the restoration of Highbury Hall and the remaining estate. Whilst looking to dispose of some parts of the estate, the Trust has been working with CHT with a view to taking a long term lease of Highbury Hall to maximise charitable activity at the site and to leverage funding from third parties to fund the maintenance and upkeep of this listed building.

A development grant of £5.076m has been secured from the NHLF and £1.175m from Salix Finance along with a number of smaller grant offers (Historic England etc) was secured to support the restoration project and CHT has been working on the production of a Development Plan to support this.

One of the requirements of the NHLF was for the Trust to provide match funding. In April 2023 the Council agreed to provide £3.3m of match funding to support the restoration project comprising of £1m from the Community Infrastructure Levy and £2.3m from the general fund.

Recent discussion with the Council has identified that the match funding is no longer available given the financial difficulties faced by the local authority.

The withdrawal of this match funding has resulted in the withdrawal of some grant funding (including the funds from Salix Finance) and has prevented CHT from accessing other grant funding programmes where match funding is a requirement. This has made it difficult to progress the restoration of Highbury Hall and also led to uncertainty over the NHLF money. However, the Trust may be able to use Trust funds as match funding should such money be available.

The Committee is asked to note the position of the Council in relation to the match funding and its inability to provide such funding through its own funds.

The Committee is also asked to confirm its continued intention to restore and safeguard the future of Highbury Hall and Estate through close working with Chamberlain Highbury Trust and the use of NHLF or other available funding to achieve this.

### **Preservation of Trust Assets**

As set out in paragraph 3.5, Civic Catering will cease to trade from Highbury Hall on the 30th September 2024 leaving the property largely unoccupied. There is concern that Highbury Hall may fall into further disrepair due to it being left unoccupied as well as there being security concerns.

The Committee is being asked to support efforts of the Trust in maintaining continued occupation of Highbury Hall in the short term and agree to the use of Trust funds to ensure occupation is maintained (e.g. by the appointment of a caretaker) or security measures can be put in place to maintain the premise following the departure of Civic Catering. The Committee are asked to support

efforts to maintain the use of Highbury Hall for the use of the public and functions/events.

### **Outstanding Payment for Chamberlain House**

In 2015/16 Chamberlain House was utilised by the neighbouring Uffculme School as an additional educational building. It was agreed that the building would transfer to the City Council, as Local Education Authority, for the continued use by Uffculme School.

At the time that Uffculme School took over occupation of Chamberlain House, the value of the property was ringfenced by the Council for transfer of the site. At that time, the transfer did not take place (although occupation did occur) and the necessary consents from the Charity Commission were not obtained.

The Trust must now seek a new valuation of the premises for the purposes of obtaining Charity Commission consent. However, the Committee is asked to agree that payment should then be sought from the Council for the cost of Chamberlain House in accordance with the valuation received.

### **Proposal and Reasons for Recommendations**

- 3.2 To do nothing is not an option if the Council is to meet its obligations as owner and trustee. Highbury Hall and Estate requires significant work to restore it to its former state. There are insufficient funds in Highbury Trust to do the work. If the NHLF grant of £5million is withdrawn, neither the Council nor Highbury Trust nor CHT can afford to restore the Highbury Estate and other funding will still be required to maintain it.

Completing the restoration project is a difficult option so long as the Council continue to refuse its matched funding grant of £3.35 million and the promised Council underwrite of £2 million. The Council's decision also restricts CHT's ability to raise other funds for the project.

Another option is to develop an interim plan to address maintenance, fundraising and support for the Highbury Estate and to protect its public and community use, working with CHT. Continued occupation of Highbury Hall, with a catering service for weddings/events, would continue to generate income to maintain the property, protect it from vandalism and avoid heavy security costs. With the Hall and Estate still in use NHLF may agree a partial commencement of the lottery project works funded by the NHLF delivery grant. This would involve works in the grounds/gardens but not in the Hall. CHT has the capacity to match fund a garden project. The Committee/Council will need to give its agreement as one of the joint applicants for the original project's NHLF delivery grant and as owner. A limited contribution of c.£15,000 may be required from Highbury Trust towards works in the estate grounds. This set of proposals appears the most realistic and financially sustainable.

Parts of the Estate are now deemed surplus to requirement and the income obtained from the disposal of such buildings could be used to support the



restoration of the main Hall. With Civic Catering vacating the premises Highbury Hall will be left empty and therefore failure to undertake restoration work will see the Hall and Estate risk falling into ruin.

Work could be undertaken to restore the wider Estate (with no disposals) however this would require a significant amount of money which is not available to the Highbury Trust and would still require the occupation of the properties to be rectified with the Charity Commission to avoid further criticism or action by the Charity Commission. This option would not be viable given the money required and the current lack of match funding available to support any Heritage Funding which may be obtained.

## **4 IMPACT AND IMPLICATIONS**

### **Finance**

- 4.1 The financial implications to the Trust of the recommendations set out in this report are limited to the costs of legal advice to support the development of legal agreements to support the various property transactions set out in Section 3 of the report that form a part of the overall Highbury restoration project, together with any fees required to be paid to the Charities Commission pursuant to the required Consent Order for the disposal of Trust assets. These costs are not anticipated to exceed £40,000 (exclusive) and can be met from within the existing approved budget for the project (including funding held by the Highbury Trust).

In the event that the overall project receives all necessary approvals and funding (including from the Charities Commission, National Lottery Heritage Fund and BCC), a number of further property transactions relating to assets held by the Trust will be required to be undertaken, with all disposal proceeds anticipated to accrue to the Highbury Trust but be directed as required to the delivery of the project. These transactions will be the subject of a subsequent report that will set out the financial implications of these transactions in full.

### **Legal**

- 4.2 Generally, a disposal of charitable land can only occur where the Trustees have either an express power of disposal within the Deed or Charity Commission Scheme or can rely on an implied power under the Trusts of Land and Appointment of Trustees Act 1996 (the "1996 Act"). As the proposed disposal of property held in the Highbury Trust is to a connected party, in most cases set out above – the local authority, the Council as Sole Trustee will need a Charity Commission Order to permit this.

The Charity Commission will only consent to any disposals if they consider the proposal expedient and in the best interests of the Trust. The proposed disposal of property to the Council will deal with surplus assets of the Highbury Trust and generate a capital receipt that can be used to maintain the long-term future of the estate.

Regularising the current occupation of the site, or the future disposal as proposed, is important to ensure that the Trust is legally compliant in its actions.

### **Equalities**

- 4.3 Public consultation about the proposed transfer of Highbury Trust assets, as set out in this report, was undertaken via the Council's BeHeard platform between February 2022 and April 2022. The responses received were supportive of the proposal subject to sufficient safeguards being in place to regulate the new occupier of the site. As previously reported it is anticipated that the Charity Commission will mandate that a further comprehensive public consultation exercise to be undertaken before they will consider granting a Scheme or Order for the proposal disposals to take place. At the same time a Full Equality Analysis will be undertaken to ensure that the requirements of the Equality Act 2010 are met.

## **5 APPENDICES**

- 5.1 None

## **6 BACKGROUND PAPERS**

- 6.1 None

# BIRMINGHAM CITY COUNCIL

<b>TRUST AND CHARITIES COMMITTEE 18 JULY 2024</b>
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**MINUTES OF A MEETING OF THE  
NOTE OF THE CHAIR OF THE TRUST AND CHARITIES COMMITTEE  
HELD ON THURSDAY 18<sup>TH</sup> JULY 2024**

**PRESENT:** - Councillor Phil Davis in the Chair.

Councillors Marcus Bernasconi, David Barker and Adrian Delaney.

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**PURPOSE OF NOTE**

To consider the recommendations of the BMC Grants Panel of June 20<sup>th</sup> and July 18<sup>th</sup> 2024.

The Panel considered 4 applications from:

- a) May Lane Allotment Association (Disability Access) - now withdrawn.
  - b) Deanery Church of England Primary School;
  - c) Birmingham Conservation Trust - BMT (Golden Lion Project);
  - d) Washwood Heath CIC (Mela festival).
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**DECISIONS RECOMMENDED**

**A) May Lane Allotments Disability Project**

The Panel recommended approval, subject to confirmation of banking arrangements. (Subsequently the applicant wrote to withdraw the application - no decision is now required).

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**B) BMT Golden Lion Project**

The Conservation Trust seeks a grant of £10,000 to 'conserve and bring back into use the Golden Lion Inn as a community facility for users of Cannon Hill Park'. The grant would support matched funding from Cadbury Trust, the Architectural Heritage Fund and Historic England to 'fund vital emergency repairs to the building pending a full restoration in the next couple of years'.

**RECOMMEND APPROVAL OF GRANT OF £10,000**

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**C) Deanery Church of England Primary School (play equipment).****RECOMMEND REJECT**

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1113

**D) Washwood Heath Association (Mela)**

Application includes insufficient information on project and grant requested.

**RECOMMEND REJECT**

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**FURTHER RECOMMENDATIONS**

Officers are instructed to prepare a report to the Committee reviewing the BMC grant framework and grant allocation policies

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**END**

# Birmingham City Council

## Trust and Charities Committee

30 September 2024



<b>Title:</b>	<b>APPROVAL OF ACCOUNTS AND APPOINTMENT OF INDEPENDENT REVIEWERS</b>
<b>Lead Member:</b>	Councillor Phil Davis – Chair of Trust and Charities Committee
<b>Relevant Overview and Scrutiny Committee:</b>	N/A
<b>Report Author:</b>	Ziyaad Hauseea, Financial Consultant Finance Directorate
<b>Authorised by:</b>	Steve Muldoon, Business Partnering Improvement Lead and Deputy S151 Officer Finance Directorate
<b>Is this a Key Decision?</b>	No
<b>If this is a Key Decision, is this decision listed on the Forward Plan?</b>	No
<b>Is this a Late Report?</b>	Yes
<b>Reason(s) why Late and confirm who has authorised it to be considered:</b>	This report is late due to accounts filing defaults for several charities with the Charities Commission. In light of this, Councillor Phil Davis, Chair of the Trusts and Charities Committee, authorised this report on September 26, 2024, to be considered at this meeting on September 30, 2024.
<b>Is this decision eligible for 'call in?'</b>	N/A
<b>If 'call-in' has been dis-applied, please provide reason(s) and confirm who has authorised:</b>	N/A

**Wards:** N/A

**Does this report contain exempt or confidential information?** No

**PLEASE START THIS PART OF THE REPORT AT THE TOP OF A NEW PAGE.  
REFER TO GUIDANCE FOR TIPS ON FORMATTING THE REPORT.**

## **1 EXECUTIVE SUMMARY**

- 1.1 This report seeks the approval of the Trusts and Charities Committee for the filing of several accounts and the appointment of an independent reviewer for six charities over two financial years (2021-22 and 2022-23). The urgency of this report is due to the impending filing deadlines with the Charities Commission.

## **2 COMMISSIONERS' REVIEW**

- 2.1 Commissioners have no comments on the appointment of the independent examiner. Commissioners note that the City Council has in past years subsidised the activity of a number of the bodies where they act as Corporate Trustee. There is no obligation for the Council to provide financial support in these circumstances unless it is a specific requirement of the Trust deed. Given the financial circumstances of the Council, which requires Government support to enable it to set a lawful budget, the Committee must consider how the various bodies under its oversight can continue without any further financial contribution from Council funds.

## **3 RECOMMENDATIONS**

- 3.1 That the Trusts and Charities Committee approves the following accounts, ready for online filing promptly:
- 3.1.1 Cropwood Estate Accounts 2020-21
  - 3.1.2 Cropwood Estate Accounts 2021-22
  - 3.1.3 Highbury Trust Accounts 2020-21
  - 3.1.4 Moseley Road Accounts 2020-21
  - 3.1.5 The Elford Estate Accounts 2020-21
- 3.2 That the appointment of Seagrave French as the independent reviewer for the accounts of six charities over two financial years (2021-22 and 2022-23) be delegated to the S151 Officer and the City Solicitor in consultation with the Chair of the Trusts and Charities Committee.

- 3.3 The eleven accounts that will require independent reviews for the financial years 2021-22 and 2022-23 are as follows:

Charity Number	Charity Name	2021-22	2022-23
702446	Charity of Harriet Louisa Loxton	YES	YES
1085296	The Cropwood Estate	N/A	YES
1039194	Highbury	YES	YES
1000692	The Elford Estate Charity	YES	YES
516602	Moseley Road Community Centre	YES	YES
512927	Alderson Disabled	YES	YES

## 4 KEY INFORMATION

### Context

- 4.1 Several accounts are ready for filing and need the approval of the Board Committee or Trustee. Some of these accounts have already been independently reviewed and some accounts do not require an independent review or audit. Additionally, quotes have been received from three firms for independent reviews of the accounts for six charities over two financial years (2021-22 and 2022-23), with Seagrave French offering the best quote and additional savings.

### Proposal and Reasons for Recommendations

- 4.2 The proposal is to approve the accounts ready for filing and to appoint Seagrave French as the independent reviewer. This is necessary to ensure compliance with the Charities Commission filing deadlines and to benefit from the cost savings offered by Seagrave French.

### Other Options Considered

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

## 5 RISK MANAGEMENT

- 5.1 **Primary Risk:** The primary risk is the potential for penalties or other consequences from the Charities Commission due to delayed filings. This risk is mitigated by the immediate approval and appointment of independent reviewers.
- 5.2 **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:

- 5.2.1 Statutory Enquiry: Automatic initiation of a statutory enquiry under section 46 of the Charities Act 2011.
- 5.2.2 Mismanagement: Potential classification of non-filing as mismanagement in administration of the charity
- 5.2.3 Legal Directions: Issuance of legal directions to comply, with failure leading to contempt of court charges.
- 5.2.4 Public Disclosure: Public disclosure of the enquiry and notification to known funders, which can damage the reputation and funding opportunities.
- 5.3 Financial Risks: Non-compliance with filing requirements can result in financial penalties and increased scrutiny from the Charities Commission.
- 5.4 Mitigation Strategies: To mitigate these risks, the following strategies should be implemented:
  - 5.4.1 Timely Filing: Ensure all outstanding accounts are filed as soon as possible
  - 5.4.2 Appointment of Independent Reviewers: Approve and appoint independent reviewers to ensure compliance with statutory requirements.
  - 5.4.3 Regular Monitoring: Implement regular monitoring and review processes to ensure ongoing compliance with filing requirements.

## 6 CONSULTATION

- 6.1 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, the Charities Commission and the Assistant Director of Legal Services.

## 7 MEMBER ENGAGEMENT

Not applicable

## 8 IMPACT AND IMPLICATIONS

### Finance and Best Value

- 8.1 The appointment of Seagrave French as the independent reviewer offers significant cost savings compared to the other quotes received.

### Legal

- 8.2 There are significant legal implications from the recommendations in this report. The Charity Commission has notified Trustees of the Charity's failure to file annual accounting information for the financial years ending 31 March 2021, 2022 and 2023. This non-compliance has escalated 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.

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

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

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

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

- 8.4 Consequences of non-compliance:

8.4.1 Automatic initiation of a statutory enquiry.

8.4.2 Potential classification of non-filing as mismanagement or misconduct

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

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

- 8.5 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.

8.5.1 Income up to £25,000:

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

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

8.5.2.1. Statutory requirement for an independent examination.

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

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

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

8.5.4.1. Statutory requirement for an audit by an registered statutory auditor.

## **Equalities**

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

## **Procurement**

- 8.7 There are procurement implications arising from this report. We have obtained quotes from three firms and have recommended Seagrave French. While we have initially requested quotes as part of preliminary market research to understand the available options and costs, we will now proceed with the appropriate procurement process to ensure compliance with procurement regulations. This process will ensure transparency, fairness, and adherence to best practices. The firms from which we have requested quotes have all previously audited charities under the BCC umbrella.

## **People Services**

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

## **Climate Change, Nature and Net Zero**

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

## **Corporate Parenting**

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

## **Other**

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

## **9 APPENDICES**

- 9.1 Appendix One - Cropwood Estates Accounts 2020-21
- 9.2 Appendix Two - Cropwood Estates Accounts 2021-22
- 9.3 Appendix Three - Highbury Trust Accounts 2020-21 (Independently Reviewed)
- 9.4 Appendix Four – Moseley Road Accounts 2020-21 (Independently Reviewed)
- 9.5 Appendix Five – The Elford Estate Accounts 2020-21 (Independently Reviewed)
- 9.6 Appendix Six - Criteria Evidence Evaluation for Trust and Charities Independent Reviewer Appointment (EXEMPT)

## **10 BACKGROUND PAPERS**

- 10.1 There are no Background Papers.

**The Cropwood Estate**  
**Registered Charity Number 1085296**  
**Report and Financial Statements**  
**31 March 2021**

**The Cropwood Estate**  
**Report and Financial Statements**  
**the year ended 31 March 2021**

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## The Cropwood Estate

### Report of the Trustees for the Year Ended 31 March 2021

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. 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

<b>Name of charity:</b>	<b>The Cropwood Estate</b>
<b>Charity number:</b>	1085296
<b>Address for correspondence / donations is:</b>	<b>Birmingham City Council c/o Trusts &amp; Charities Committee The Council House Birmingham B1 1BB</b>

Cheques should be made payable to "Birmingham City Council".

<b>Trustee:</b>	<b>Birmingham City Council as Sole Corporate Trustee</b>
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<b>Bank:</b>	<b>Barclays Bank plc 15 Colmore Row Birmingham B3 2BH</b>
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<b>Independent Examiner:</b>	<b>For the financial year 2020-21 an independent examination is not required as gross income is below the Charity Commission threshold of £25k.</b>
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## The Cropwood Estate

### Report of the Trustees for the Year Ended 31 March 2021

#### Structure, Governance and Management

##### *Governing document*

The Trust is established under a charity commission scheme dated 12 November 1997 and it is a registered charity, number 1085296.

##### *Recruitment and appointment of trustees*

The minimum number of Trustees is five and the maximum number is ten. The trustees shall be:

Birmingham City Council - Trusts & Charities Committee.

Nominated and Co-opted Trustees hold office for two years but on retirement are eligible for reappointment.

##### *Trustees Meetings*

Three 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.

#### Objectives and Activities

The object of the Charity shall be the furtherance of any charitable purpose for the benefit of the inhabitants of the City of Birmingham including all or any of the following purposes:-

- a) the provision and support of educational facilities;
- b) the provision and support of facilities for recreation and other leisure time occupation, with the object of improving the conditions of life for the said inhabitants;
- c) the relief of the aged, impotent and poor; and
- d) the relief of sickness.

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

Total incoming resources for the year were £21,809 (2020: £22,586). This represents £20,159 interest earned through the City Councils CCLA (Churches, Charities and Local Authorities) Investment Management Limited investment. Leased income earned in-year £1,650 from the 3 properties managed by Birmingham Property Services (BPS).

The above represents the only financial movement on the account during the 2020-21 financial year.

#### Financial Review

##### *Reserves and Grant Making Policy*

As indicated above in 'Achievements and Performance' there has been no activity in respect of the trust during 2020-21. The Cropwood Advisory Liaison Group may take a report to the Trusts & Charities Committee to seek further funding for routine maintenance which is required in respect of the estate.

## The Cropwood Estate

### Report of the Trustees for the Year Ended 31 March 2021

#### *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.

#### **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 United Kingdom Generally Accepted Accounting Practice. (United Kingdom Generally Accepted Accounting Practice)

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 state of 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2016, the Charity (Accounts and Reports) Regulations 2016 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

\_\_\_\_\_  
Date

# The Cropwood Estate

## Statement of Financial Activities for the year ended 31 March 2021

		Unrestricted Fund	Permanent Fund	Total 2021	Total 2020
Notes		£	£	£	£
<b>Incoming Resources</b>					
Investment/Interest Income	2	20,159		20,159	20,337
Leased Land income	3	1,650		1,650	2,249
<b>Total Incoming Resources</b>		<b>21,809</b>	<b>-</b>	<b>21,809</b>	<b>22,586</b>
<b>Resources Expended</b>					
	5			-	0
Costs of BCC Administration on behalf of the trust		461	0	461	364
Grants payable in furtherance of the charities objectives		-	-	-	0
<b>Total Resources Expended</b>		<b>461</b>	<b>0</b>	<b>461</b>	<b>364</b>
<b>Net Incoming Resources</b>		<b>21,348</b>	<b>-</b>	<b>21,348</b>	<b>22,222</b>
<b>Revaluation of Assets</b>	4		115,923	115,923	(17,142)
<b>Net Movement Funds</b>		<b>21,348</b>	<b>115,923</b>	<b>137,271</b>	<b>5,081</b>
<b>Reconciliation of Movement in Funds</b>					
Balance at 1 April 2020		14,310,169	567,428	14,877,596	14,872,516
<b>Balance at 31 March 2021</b>		<b>14,331,517</b>	<b>683,351</b>	<b>15,014,867</b>	<b>14,877,596</b>

## Balance Sheet as at 31 March 2021

	Notes	Unrestricted Fund	Permanent Fund	Total 2021	Total 2020
		£	£	£	£
<b>FIXED ASSETS</b>					
Land and Buildings	6	14,175,000		14,175,000	14,175,000
Investments	7	155,328	683,351	838,678	700,823
<b>Total Fixed Assets</b>		<b>14,330,328</b>	<b>683,351</b>	<b>15,013,678</b>	<b>14,875,823</b>
<b>CURRENT ASSETS</b>					
Debtors		1,650	0	1,650	2,249
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year		461	0	461	475
<b>Total Net Current Assets</b>	8	<b>1,189</b>	<b>0</b>	<b>1,189</b>	<b>1,774</b>
<b>TOTAL ASSETS</b>		<b>14,331,517</b>	<b>683,351</b>	<b>15,014,867</b>	<b>14,877,596</b>
<b>Funds balance 31 March 2021</b>		<b>14,331,517</b>	<b>683,351</b>	<b>15,014,867</b>	<b>14,877,596</b>

\_\_\_\_\_  
Trustee

\_\_\_\_\_  
Date



## The Cropwood Estate

### Notes Forming Part of the Financial Statements for the Year Ended 31 March 2021

#### Note 1 Principal Accounting Policies

##### a) Accounting Convention

In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015).

##### b) Investment Income

Investment income is accounted for on an accruals basis. The investments are shown at market value. Realised and unrealised gains and losses are shown in the changes in resources available.

##### c) Resources Expended

Expenditure is included on an accruals basis.

##### d) Fund Accounting

Details and the nature of each fund is set out below.

**Unrestricted Funds** comprise those funds which the Trustees are free to use in accordance with the charitable objects.

**Endowment Funds** represents those assets which must be held permanently by the charity.

#### Note 2 Bank and Investment Income

	2021	2020
Dividends from COIF Investment Fund	19,998	19,605
CCLA Deposit Fund Interest	161	732
	<u>20,159</u>	<u>20,337</u>

#### Note 3 Leased Land Income

	2021	2020
Leased Land Income	1,650	2,249

Leased Income is collected on behalf of the Trust by Birmingham Property Services (BPS) and should be paid annually for Property Ref 1314 - Linthurst Road, ref 2237 - St Catherines Road and ref 10030 Cropwood Scout Hut.

#### Note 4 Unrealised Investment gains and losses CCLA Investments

	2021	2020
Opening April 2020	567,428	
Closing March 2021	683,351	
COIF INVESTMENT FUND	<u>115,923</u>	<u>(17,142)</u>

#### Note 5 Expenditure

	2021	2020
BCC administration costs (April - March)	461	364
Costs of essential maintenance work	0	0
	<u>461</u>	<u>364</u>

#### Note 6 Fixed Assets - Land and Buildings

	2021	2020
Land and Buildings	<u>14,175,000</u>	<u>14,175,000</u>

Land and buildings are included and are on the following valuation basis:-

1. The valuation assumes no tenancies exist on the estate.
2. In the absence of a detailed site inspection, the absence of any adverse site conditions has been assumed.
3. Full compliance with all relevant planning consent is assumed.
4. Suitable road access has been assumed.
5. Good Freehold title and the absence of any onerous easements, restrictions or covenants is assumed.
6. Land is not revalued on a yearly basis.

## The Cropwood Estate

### Notes Forming Part of the Financial Statements for the Year Ended 31 March 2021

#### Note 7 Investments

##### Analysis of movements in Investments

	Unrestricted Fund	Permanent fund	Total
Market value as at 31 March 2020	133,395	567,428	<b>700,823</b>
Movement in the year	21,933	115,923	<b>137,856</b>
Market value as at 31 March 2021	<u>155,328</u>	<u>683,351</u>	<b><u>838,678</u></b>

Investments are included at closing market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

#### Note 8 Total Net Current Assets

The net current asset will be transferred to the CCLA deposit account in 2021-22.

#### Note 9 Trustees' Remuneration

None of the trustees have received any remuneration from the Trust, (2020: £nil).

**The Cropwood Estate**  
**Registered Charity Number 1085296**  
**Report and Financial Statements**  
**31 March 2022**

**The Cropwood Estate**  
**Report and Financial Statements**  
**the year ended 31 March 2022**

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## The Cropwood Estate

### Report of the Trustees for the Year Ended 31 March 2022

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. 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 Cropwood Estate

**Charity number:** 1085296

**Address for correspondence / donations is:** Birmingham City Council  
c/o Trusts & Charities Committee  
The Council House  
Birmingham  
B1 1BB

Cheques should be made payable to "Birmingham City Council".

**Trustee:** Birmingham City Council as Sole Corporate Trustee

**Bank:** Barclays Bank plc  
15 Colmore Row  
Birmingham  
B3 2BH

**Independent Examiner:** For the financial year 2021-22 an independent examination is not required as gross income is below the Charity Commission threshold of £25k.

## The Cropwood Estate

### Report of the Trustees for the Year Ended 31 March 2022

#### Structure, Governance and Management

##### *Governing document*

The Trust is established under a charity commission scheme dated 12 November 1997 and it is a registered charity, number 1085296.

##### *Recruitment and appointment of trustees*

The minimum number of Trustees is five and the maximum number is ten. The trustees shall be:

Birmingham City Council - Trusts & Charities Committee.

Nominated and Co-opted Trustees hold office for two years but on retirement are eligible for reappointment.

##### *Trustees Meetings*

Three 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.

#### Objectives and Activities

The object of the Charity shall be the furtherance of any charitable purpose for the benefit of the inhabitants of the City of Birmingham including all or any of the following purposes:-

- a) the provision and support of educational facilities;
- b) the provision and support of facilities for recreation and other leisure time occupation, with the object of improving the conditions of life for the said inhabitants;
- c) the relief of the aged, impotent and poor; and
- d) the relief of sickness.

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

Total incoming resources for the year were £22,349 (2021: £21,809). This represents £20,534 interest earned through the City Councils CCLA (Churches, Charities and Local Authorities) Investment Management Limited investment. Leased income earned in-year £1,815 from the 3 properties managed by Birmingham Property Services (BPS).

The above represents the only financial movement on the account during the 2021-22 financial year.

#### Financial Review

##### *Reserves and Grant Making Policy*

As indicated above in 'Achievements and Performance' there has been no activity in respect of the trust during 2021-22. The Cropwood Advisory Liason Group may take a report to the Trusts & Charities Committee to seek further funding for routine maintenance which is required in respect of the estate.

## The Cropwood Estate

### Report of the Trustees for the Year Ended 31 March 2022

#### *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.

#### **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 United Kingdom Generally Accepted Accounting Practice. (United Kingdom Generally Accepted Accounting Practice)

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 state of 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2016. the Charity (Accounts and Reports) Regulations 2016 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

\_\_\_\_\_  
Date

## The Cropwood Estate

Statement of Financial Activities  
for the year ended 31 March 2022

	Notes	Unrestricted Fund £	Permanent Fund £	Total 2022 £	Total 2021 £
<b>Incoming Resources</b>					
Investment/Interest Income	2	20,534		20,534	20,159
Leased Land income	3	1,815		1,815	1,650
<b>Total Incoming Resources</b>		<b>22,349</b>	<b>-</b>	<b>22,349</b>	<b>21,809</b>
<b>Resources Expended</b>					
Costs of BCC Administration on behalf of the trust	5	464	0	464	461
Grants payable in furtherance of the charities objectives		-	-	-	0
<b>Total Resources Expended</b>		<b>464</b>	<b>0</b>	<b>464</b>	<b>461</b>
<b>Net Incoming Resources</b>		<b>21,884</b>	<b>-</b>	<b>21,884</b>	<b>21,348</b>
Revaluation of Assets	4		59,239	59,239	115,923
<b>Net Movement Funds</b>		<b>21,884</b>	<b>59,239</b>	<b>81,124</b>	<b>137,271</b>
<b>Reconciliation of Movement in Funds</b>					
Balance at 1 April 2021		14,331,517	683,351	15,014,867	14,877,596
<b>Balance at 31 March 2022</b>		<b>14,353,401</b>	<b>742,590</b>	<b>15,095,991</b>	<b>15,014,867</b>

## Balance Sheet as at 31 March 2022

	Notes	Unrestricted Fund £	Permanent Fund £	Total 2022 £	Total 2021 £
<b>FIXED ASSETS</b>					
Land and Buildings	6	14,175,000		14,175,000	14,175,000
Investments	7	176,988	742,590	919,578	838,678
<b>Total Fixed Assets</b>		<b>14,351,988</b>	<b>742,590</b>	<b>15,094,578</b>	<b>15,013,678</b>
<b>CURRENT ASSETS</b>					
Debtors		1,878	0	1,878	1,650
<b>LIABILITIES</b>					
Creditors: Amounts falling due within one year		464	0	464	461
<b>Total Net Current Assets</b>	8	<b>1,413</b>	<b>0</b>	<b>1,413</b>	<b>1,189</b>
<b>TOTAL ASSETS</b>		<b>14,353,401</b>	<b>742,590</b>	<b>15,095,991</b>	<b>15,014,867</b>
<b>Funds balance 31 March 2022</b>		<b>14,353,401</b>	<b>742,590</b>	<b>15,095,991</b>	<b>15,014,867</b>

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Trustee

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Date



## The Cropwood Estate

### Notes Forming Part of the Financial Statements for the Year Ended 31 March 2022

#### Note 1 Principal Accounting Policies

##### a) Accounting Convention

In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015).

##### b) Investment Income

Investment income is accounted for on an accruals basis. The investments are shown at market value. Realised and unrealised gains and losses are shown in the changes in resources available.

##### c) Resources Expended

Expenditure is included on an accruals basis.

##### d) Fund Accounting

Details and the nature of each fund is set out below.

**Unrestricted Funds** comprise those funds which the Trustees are free to use in accordance with the charitable objects.

**Endowment Funds** represents those assets which must be held permanently by the charity.

#### Note 2 Bank and Investment Income

	2022	2021
Dividends from COIF Investment Fund	20,400	19,998
CCLA Deposit Fund Interest	134	161
	<u>20,534</u>	<u>20,159</u>

#### Note 3 Leased Land Income

	2022	2021
Leased Land Income	<u>1,815</u>	<u>1,650</u>

Leased Income is collected on behalf of the Trust by Birmingham Property Services (BPS) and should be paid annually for Property Ref 1314 - Linthurst Road, ref 2237 - St Catherines Road and ref 10030 Cropwood Scout Hut.

#### Note 4 Unrealised Investment gains and losses CCLA Investments

	2022	2021
Opening April 2021	683,351	
Closing March 2022	742,590	
COIF INVESTMENT FUND	<u>59,239</u>	<u>115,923</u>

#### Note 5 Expenditure

	2022	2021
BCC administration costs (April - March)	464	461
Costs of essential maintenance work	<u>0</u>	<u>0</u>
	<u>464</u>	<u>461</u>

#### Note 6 Fixed Assets - Land and Buildings

	2022	2021
Land and Buildings	<u>14,175,000</u>	<u>14,175,000</u>

Land and buildings are included and are on the following valuation basis:-

1. The valuation assumes no tenancies exist on the estate.
2. In the absence of a detailed site inspection, the absence of any adverse site conditions has been assumed.
3. Full compliance with all relevant planning consent is assumed
4. Suitable road access has been assumed.
5. Good Freehold title and the absence of any onerous easements, restrictions or covenants is assumed.
6. Land is not revalued on a yearly basis.

## The Cropwood Estate

### Notes Forming Part of the Financial Statements for the Year Ended 31 March 2022

#### Note 7 Investments

##### Analysis of movements in Investments

	Unrestricted Fund	Permanent fund	Total
Market value as at 31 March 2021	155,328	683,351	<b>838,678</b>
Movement in the year	21,660	59,239	<b>80,899</b>
Market value as at 31 March 2022	<u>176,988</u>	<u>742,590</u>	<b><u>919,578</u></b>

Investments are included at closing market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

#### Note 8 Total Net Current Assets

The net current asset will be transferred to the CCLA deposit account in 2022-23.

#### Note 9 Trustees' Remuneration

None of the trustees have received any remuneration from the Trust, (2021: £nil).

**HIGHBURY TRUST**  
**REPORT AND FINANCIAL STATEMENTS**  
**31 MARCH 2021**

**Registered charity number: 1039194**

# **Highbury Trust**

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## **Highbury Trust**

### **Report of the Trustees for the Year Ended 31 March 2021**

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. 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.

These accounts have been prepared from information held by the Council. They assume that arrangements will be established under which the Trust leases assets to the Council and uses the rental income to maintain the properties. It is further assumed that any shortfall will continue to be funded by contributions from the Council.

#### **Reference and administrative information**

Name of charity: Highbury Trust

Registered charity number: 1039194

Address for correspondence: Highbury Trust  
PO Box 16306  
Birmingham  
B2 2XR

The Trustees who served during the year were: Birmingham City Council – the sole Corporate Trustee

Independent Examiner: Malcolm Winston  
UHY Hacker Young (Birmingham) LLP  
9-11 Vittoria Street  
Birmingham  
B1 3ND

Bank: Barclays Bank plc  
15 Colmore Row  
Birmingham  
B3 2BH

# Highbury Trust

## Report of the Trustees for the Year Ended 31 March 2021 (cont'd)

### Structure, Governance and Management

#### *Governing document*

The fund was established by a Trust Deed dated 31 March 1932. It is a registered charity, charity number 1039194.

#### *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 objects of the Fund are to use the bequest for the benefit of the citizens of Birmingham.

### 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.

### Achievements and Performance

Total income for the year was:	£114,079	(2019/20: £125,016)
Charitable expenditure was:	£88,738	(2019/20: £130,511)

### Financial Review and Investment Policy

The funds represent the value of the properties owned by the Trust. The repair and maintenance of the property is funded by rental income and contributions from Birmingham City Council.

# Highbury Trust

## Report of the Trustees for the Year Ended 31 March 2021 (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: Cllr Jilly Bermingham**  
**Role: Chair Trust and Charities Committee**

**Date: 31 January 2023**

# Highbury Trust

## *Independent Examiner's Report to the Trustees of Highbury Trust*

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

### **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 one matter to note 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. The valuation of the Land and Buildings has not been carried out for 8 years, which is in excess of Birmingham City Council's target of 5 years for asset valuations.

**Malcolm Winston FCCA**

**UHY Hacker Young (Birmingham) LLP 9-  
11 Vittoria Street  
Birmingham  
B1 3ND**

Date: 31 January 2023



## Highbury Trust

### Statement of Financial Activities for the Year Ended 31 March 2021

		Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
	Notes				
<b>Incoming Resources</b>					
Rent receivable		67,181	-	67,181	67,181
Investment income		160	-	160	824
Contribution from Birmingham City Council		46,738	-	46,738	57,011
<b>Total incoming resources</b>	<b>2</b>	<b>114,079</b>	<b>-</b>	<b>114,079</b>	<b>125,016</b>
<b>Resources Expended</b>					
<u>Charitable activities</u>					
Repairs, ground maintenance & insurance		44,890	-	44,890	55,238
Charitable grant		42,000	-	42,000	73,500
Support costs including audit fee		1,848	-	1,848	1,773
	<b>3</b>	<b>88,738</b>	<b>-</b>	<b>88,738</b>	<b>130,511</b>
<b>Net incoming/(outgoing) resources</b>		<b>25,341</b>	<b>-</b>	<b>25,341</b>	<b>(5,495)</b>
<b>Transfers Between Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance of fund brought forward at 1 April</b>	<b>10</b>	<b>225,998</b>	<b>1,805,000</b>	<b>2,030,998</b>	<b>2,036,493</b>
<b>Balance of fund carried forward at 31 March</b>	<b>10</b>	<b>251,339</b>	<b>1,805,000</b>	<b>2,056,339</b>	<b>2,030,998</b>

# Highbury Trust

## Balance Sheet as at 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Fixed assets</b>					
Investment Properties	4	-	1,805,000	1,805,000	1,805,000
		-	<b>1,805,000</b>	<b>1,805,000</b>	<b>1,805,000</b>
<b>Current assets</b>					
Cash at bank		114,759	-	114,759	91,098
Short term deposits	5	134,900	-	134,900	134,900
Debtors	6	3,360	-	3,360	1,680
		253,019	-	253,019	227,678
Creditors: Amount falling due in one year	7	(1,680)	-	(1,680)	(1,680)
<b>Net current assets</b>		251,339	-	251,339	225,998
<b>Total net assets</b>		<b>251,339</b>	<b>1,805,000</b>	<b>2,056,339</b>	<b>2,030,998</b>
Reserves		251,339	1,805,000	2,056,339	2,030,998
<b>Funds</b>		<b>251,339</b>	<b>1,805,000</b>	<b>2,056,339</b>	<b>2,030,998</b>

Approved by the Trustees and signed on their behalf by:



.....  
**Trustee: Cllr Jilly Bermingham**  
**Role: Chair Trust and Charities Committee**

**Date: 31 January 2023**

# Highbury Trust

## Notes forming part of the Financial Statements for the year ending 31 March 2021

### 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) Investment Income

Investment Income is accounted for on a receipts and payments basis and relates to rentals and other income generated from investment properties.

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) Resources Expended

Expenditure is included on an accruals basis as the liability is incurred. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its objectives. Governance costs include associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs of strategic management.

d) Investment Properties

Investment properties are included in the Balance Sheet at their open market value in accordance with the Financial Reporting Standard for FRS 102 and are not depreciated.

As at October 2012 the investment properties were revalued to £1,805,000 by Edwin Bray on behalf of Drivers Jonas Deloitte.

e) 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 objectives.

**Endowment Funds** represent those assets that must be held permanently by the charity.

# Highbury Trust

## Notes forming part of the Financial Statements for the year ending 31 March 2021 (cont'd)

### Note 2. Incoming Resources

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Rental Income	67,181	67,181
COIF Deposit Account Interest	160	824
Birmingham City Council Funding	46,738	57,011
<b>Total income</b>	<b>114,079</b>	<b>125,016</b>

### Note 3. Resources Expended

	<b>£</b>	<b>£</b>
Premises + grounds costs + insurance	44,890	55,238
Charitable grant	42,000	73,500
Support cost including audit fee	1,848	1,773
	<b>88,738</b>	<b>130,511</b>

During 2020/21 a charitable grant of £42,000 (2019/20: £73,500) was paid to Chamberlain Highbury Trust for the benefit of the citizens of Birmingham.

### Note 4. Investment Properties

	<b>£</b>	<b>£</b>
Valuation at 1 April	1,805,000	1,805,000
Revaluation in period	-	-
Value at 31 March	<b>1,805,000</b>	<b>1,805,000</b>

### Note 5. Short Term Deposits

Funds are invested in the CCLA deposit fund.

### Note 6. Debtors

	<b>£</b>	<b>£</b>
Birmingham City Council	1,680	1,680
	<b>1,680</b>	<b>1,680</b>

### Note 7. Creditors

	<b>£</b>	<b>£</b>
Independent Examination fee	1,680	1,680
	<b>1,680</b>	<b>1,680</b>

# Highbury Trust

## Notes forming part of the Financial Statements for the year ending 31 March 2021 (cont'd)

### Note 8. Trustees Remuneration

None of the Trustees have received any remuneration or reimbursement of expenses from the Trust (2019/20: £Nil).

### Note 9. Related Party Transactions

During 2020/21 a contribution of £46,738 (2019/20: £57,011) was received from Birmingham City Council to fund the shortfall for insurance, repair, ground maintenance and support. At the year end, Birmingham City Council owed the trust £1,680 (2019/20 £1,680).

Rental Income of £67,181 (2019/20: £67,181) was received from Civic Catering who are part of Birmingham City Council.

Repairs and maintenance, including grounds maintenance, were undertaken by Birmingham City Council at a cost of £44,890 (2019/20: £52,501).

### Note 10. Reserves

	At 1 April 2020	Incoming Resources	Outgoing Resources	Gains, Losses and Transfers	Revaluation	As at 31 March 2021
	£	£	£	£	£	£
Unrestricted reserves	225,998	114,079	(88,738)	-	-	251,339
Restricted reserves	1,805,000	-	-	-	-	1,805,000
	2,030,998	114,079	(88,738)	-	-	2,056,339



Moseley Road Charity  
Receipts And Payments Accounts  
Year Ended 31 March 2021

**DRAFT**

**Moseley Road Community Centre – The Friends Institute**

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2021.

The Financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's trust deed and applicable law.

**Reference and administrative information**

Name of Charity:	Moseley Road Community Centre
Charity Number:	516602
Address For Correspondence:	FAO Nigel Oliver Properties & Projects Section Economy Directorate 10 Woodcock Street Birmingham B7 4BL
The Trustees who served during the year were:	Birmingham City Council is the sole Trustee of the Charity
The Trust's Independent Examiner is:	Malcolm Winston FCCA UHY Hacker Young 9 - 11 Vittoria Street Birmingham B1 3ND
The Trust's Bankers are:	Barclays Bank plc 15 Colmore Row Birmingham B3 2BH



## **Moseley Road Community Centre – The Friends Institute**

### **Report of the Trustees for the Year Ended 31 March 2021**

#### **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, the registration number is 516602.

##### *Trustees*

The sole Corporate Trustee is Birmingham City Council. Day to day activities is managed by the Trusts and Charities Committee. Any other issues such as disposals or issuing long term leases are to be recommended by the Trust and Charities Committee to full Council. Full Council as Sole Corporate Trustee meet 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 charity's aims, objectives and in planning 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.

#### **Achievements and Performance**

Total unrestricted incoming resources for the year were £79,414 (2020 £97,925)

Charitable expenditure decreased to £79,414 (2020 £97,925)

#### **Financial Review**

##### *Reserves and Risk Management*

The Charity has insufficient funds available to keep the premises in good repair. seeking additional regular income from 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.

#### **Trustees Responsibility in relation to the Financial Statements**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice.)

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial of those resources of the Charity for that period. In preparing those financial statements, the Trustees are required to:

*Select suitable accounting policies and then apply them consistently;*

*Observe the methods and principles in the Charities SORP;*

*Make judgments and estimates that are reasonable and prudent;*

*State whether applicable 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 business.*

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, 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

.....  
Date



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Moseley Road Community Centre

516602

## Receipts and payments accounts

CC16a

For the period  
from

01/04/2020

To

31/03/2021

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Rooms and Lettings	1,982	-	-	1,982	40,630
Birmingham City Council Funding	77,432	-	-	77,432	57,295
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>79,414</b>	<b>-</b>	<b>-</b>	<b>79,414</b>	<b>97,925</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>79,414</b>	<b>-</b>	<b>-</b>	<b>79,414</b>	<b>97,925</b>
<b>A3 Payments</b>					
Employee Costs	43,822	-	-	43,822	47,910
Premises Costs	27,773	-	-	27,773	47,206
Transport Related	-	-	-	-	-
Communications, Postage & Stationery	627	-	-	627	717
Equipment & Materials	699	-	-	699	1,113
Legal & Professional	-	-	-	-	-
Other including Depreciation	-	-	-	-	-
Sundry Costs	6,493	-	-	6,493	979
	-	-	-	-	-
<b>Sub total</b>	<b>79,414</b>	<b>-</b>	<b>-</b>	<b>79,414</b>	<b>97,925</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>79,414</b>	<b>-</b>	<b>-</b>	<b>79,414</b>	<b>97,925</b>
<b>Net of receipts/(payments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>		-	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	-	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>				
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>				
	Land and Buildings			265,000
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B5 Liabilities</b>				
			-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	

**Moseley Road Community Centre – The Friends Institute**  
**Statement of Financial Activities for the Year Ended 31 March 2021**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Rooms and Lettings		1,982	-	1,982	40,630
Birmingham City Council	2	77,432	-	77,432	57,295
Total Income		<u>79,414</u>	<u>-</u>	<u>-</u>	<u>97,925</u>
<b>Expenditure On:</b>					
Charitable activities	3	79,414	-	79,414	97,925
Total Expenditure:		<u>79,414</u>	<u>-</u>	<u>79,414</u>	<u>97,925</u>
Net income / (expenditure)		-	-	-	-
Other Recognised Gains & Losses		-	-	-	-
Net Movement of Funds		-	-	-	-
Reconciliation of Movement of Funds					
Balance at 1 April 2020		-	265,000	265,000	265,000
Balance at 31 March 2021		<u>-</u>	<u>265,000</u>	<u>265,000</u>	<u>265,000</u>

**Moseley Road Community Centre – The Friends Institute**  
**Balance Sheet at 31 March 2021**

Notes	Unrestricted Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
Fixed Assets				
Land and Buildings	-	265,000	265,000	265,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Net Assets	-	<b>265,000</b>	<b>265,000</b>	<b>265,000</b>
	<hr/>	<hr/>	<hr/>	<hr/>
Funds				
Permanent Funds	-	265,000	265,000	265,000
Unrestricted Income	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	-	<b>265,000</b>	<b>265,000</b>	<b>265,000</b>
	<hr/>	<hr/>	<hr/>	<hr/>

**Trustee**

**Date**

**Moseley Road Community Centre****Notes forming part of the Financial Statements for the Year Ended 31 March 2021****Note 1 Principal Accounting Policies****a) Accounting Convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice

Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2019).

The financial statements are prepared on a going concern basis under the historical 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 preparation 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 Activity that are applicable to their specific activity rather than reporting on an activity basis.

**b) Resources Expended**

Expenditure is included on an accrual basis

**c) Fund Accounting**

The details and the nature of each fund is set out 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 are held by the charity on a permanent endowment basis.

**Note 2 Incoming Resources (A1)**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Rooms and Lettings Income	1,982	40,630
Birmingham City Council Funding	77,432	57,295
	<b>79,414</b>	<b>97,925</b>

**Note 3 Resources Expended (A3)**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Employee Costs	43,822	47,910
Premises Costs	27,773	47,206
Transport Related	-	-
Communications Postage & Stationery	627	717
Equipment & Materials	699	1,113
Legal & Professional	-	-
Other including Depreciation	-	-
Sundry Costs	6,493	979
	<b>79,414</b>	<b>97,925</b>

**Note 4 Fixed Assets (B4)****Valuation**

	<b>Land and Buildings</b>
	<b>£</b>
As at 1 April 2011	265,000
Revaluation in Year	-
As at 31 March 2021	<b>265,000</b>

**Depreciation**

Balance Brought Forward	-
Charge for the Year	-
Balance Carried Forward	-

**Net Book Value**

As At 31 March 2020	265,000
As at 31 March 2021	<b>265,000</b>

**Moseley Road Community Centre****Notes forming part of the Financial Statements for the Year Ended 31 March 2021**

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.

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

**Note 5 Trustee's Remuneration**

None of the Trustees have received any remuneration or been reimbursed expenses from the Trust. (2020 £nil)





**THE ELFORD ESTATE CHARITY**  
**REPORT AND FINANCIAL STATEMENTS**  
**31 MARCH 2021**

**Registered charity number: 1000692**

## The Elford Estate Charity

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## The Elford Estate Charity

### Report of the Trustees for the Year Ended 31 March 2021

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2020. 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 N Oliver Local Property Management Birmingham City Council Inclusive Growth Directorate Woodcock Street PO Box 16306 B2 2XR
Trustee:	Birmingham City Council
Independent Examiner:	Mr Malcolm Winston FCCA UHY Hacker Young (Birmingham) LLP 9-11 Vittoria Street Birmingham B1 3ND
Bank:	Barclays Bank plc 15 Colmore Row Birmingham B3 2BH

# The Elford Estate Charity

## Report of the Trustees for the Year Ended 31 March 2021

(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

In order 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 £88,892 (2020: £88,912) and the principal funding sources were rents and easements of £59,457 (2020: £59,457) and interest earned on deposits of £29,435 (2020: £29,455).

## The Elford Estate Charity

### Report of the Trustees for the Year Ended 31 March 2021 (cont'd)

#### Financial Review (cont'd)

Unrestricted expenditure totalled £13,321 (2020: £11,966) and comprised charitable expenditure of £11,477 (2020: £10,056), governance costs of £1,626 (2020: £1,690) and administration costs of £218 (2020: £220).

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 2021 (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:

Date:

## **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 2021.

#### **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.

Malcolm Winston FCCA

UHY Hacker Young (Birmingham) LLP  
9-11 Vittoria Street  
Birmingham  
B1 3ND

Date:

# The Elford Estate Charity

## Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Incoming resources</b>					
Rents and easements		59,457	-	59,457	59,457
Interest		29,435	-	29,435	29,455
Other incoming resources					
Misc. income		-	-	-	-
<b>Total incoming resources</b>		<b>88,892</b>	<b>-</b>	<b>88,892</b>	<b>88,912</b>
<b>Resources expended</b>					
Charitable expenditure	2	11,477	-	11,477	10,056
Governance costs	2	1,626	-	1,626	1,690
Administration costs	2	218	-	218	220
<b>Total resources expended</b>		<b>13,321</b>	<b>-</b>	<b>13,321</b>	<b>11,966</b>
<b>Net incoming resources before transfers</b>		<b>75,571</b>	<b>-</b>	<b>75,571</b>	<b>76,946</b>
<b>Transfer</b>					
Gross transfers between funds	3&10	(3,786)	3,786	-	-
<b>Net incoming resources before other recognised gains and losses</b>		<b>71,785</b>	<b>3,786</b>	<b>75,571</b>	<b>76,946</b>
Net gains/losses on investments	8&10	-	231,581	231,581	(26,961)
Revaluation of fixed assets for charity's own use	4	-	-	-	-
<b>Net movement in funds</b>		<b>71,785</b>	<b>235,367</b>	<b>307,152</b>	<b>49,985</b>
<b>Reconciliation of funds</b>					
Balance of funds brought forward at 1 April		351,884	3,853,605	4,205,489	4,155,504
<b>Balance of funds carried forward at 31 March</b>		<b>423,669</b>	<b>4,088,972</b>	<b>4,512,641</b>	<b>4,205,489</b>



# The Elford Estate Charity

## Balance Sheet as at 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Fixed assets</b>					
Tangible assets	4	-	2,782,000	2,782,000	2,782,000
		-	<b>2,782,000</b>	<b>2,782,000</b>	<b>2,782,000</b>
<b>Current assets</b>					
Short term deposits	5	428,681	1,306,972	1,735,653	1,427,562
Debtors: Amounts falling due within one year	6	628	-	628	54
Creditors: Amounts falling due within one year	6	5,640	-	5,640	4,127
<b>Net current assets</b>		<b>423,669</b>	<b>1,306,972</b>	<b>1,730,641</b>	<b>1,423,489</b>
<b>Net assets</b>		<b>423,669</b>	<b>4,088,972</b>	<b>4,512,641</b>	<b>4,205,489</b>
<b>Funds</b>		<b>423,669</b>	<b>4,088,972</b>	<b>4,512,641</b>	<b>4,205,489</b>

Approved by the Trustees and signed on their behalf by:

Trustee:

Date:

## The Elford Estate Charity

### Notes forming part of the Financial Statements for the year ending 31 March 2021

#### 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 2021 (cont'd)

#### 2. Resources Expended

##### Charitable expenditure

	2021 £	2020 £
Premises costs for the year	1,767	342
Agents' Management Fee	9,710	9,714
Advertising and other costs	-	-
Legal Fees	6	70
Independent Examiners fee	1,620	1,620
	<b><u>13,103</u></b>	<b><u>11,746</u></b>

##### Other

Administration Costs	<b><u>218</u></b>	<b><u>220</u></b>
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#### 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 31st 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 2021 (2020: £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. (2020: Nil)

## The Elford Estate Charity

### Notes forming part of the Financial Statements for the year ending 31 March 2021 (cont'd)

#### 4. Tangible Assets

<b>Cost</b>	<b>Land and Property £</b>	<b>Total £</b>
At 31 March 2020	2,782,000	2,782,000
Additions	-	-
Revaluation	-	-
Disposals	-	-
<b>At 31 March 2021</b>	<b><u>2,782,000</u></b>	<b><u>2,782,000</u></b>

<b>Depreciation</b>	<b>Land and Property £</b>	<b>Total £</b>
At 31 March 2020	-	-
Disposals	-	-
Depreciation	-	-
Impairment	-	-
<b>At 31 March 2021</b>	<b>=</b>	<b>=</b>

<b>Net Book Value</b>	<b>Land and Property £</b>	<b>Total £</b>
At 31 March 2020	2,782,000	2,782,000
At 31 March 2021	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 2021 (cont'd)

#### 5. Short Term Deposits

Funds are invested in the CCLA deposit fund.

#### 6. Debtors

	2021	2020
	£	£
Other Debtors	628	54

Debtors amounting to £628 are included in the accounts £625 for rent (2020: nil) and £3 for interest on unrestricted funds (2020: £54) are included in the accounts.

#### 7. Creditors

	2021	2020
	£	£
Accruals	5,640	4,127

Debtors amounting to £628 are included in the accounts £625 for rent (2020: nil) and £3 for interest on unrestricted funds (2020: £54) are included in the accounts.

Creditors amounting to £5,640 (2020: £4,127) are included in the accounts £3,240 for Independent Examination fees (2020: £1,620) and £2,400 for management fees (2020: £2,507).

#### 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.

#### 8. 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. (2020: None).

## The Elford Estate Charity

### Notes forming part of the Financial Statements for the year ending 31 March 2021 (cont'd)

9.	<u>Restricted Funds</u>		
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	<b>Tangible fixed assets</b>		
	Market Value		
	At 31 March	<b><u>2,782,000</u></b>	<b><u>2,782,000</u></b>
	<b>Short term deposits</b>		
	Recoupment Order		
	At 1 April	226,831	223,109
	Funds recouped in year	3,786	3,786
	Interest Allocated	-	-
	Gains and losses	<u>60,431</u>	<u>(65)</u>
	At 31 March	<b><u>291,048</u></b>	<b><u>226,831</u></b>
	 Funds on deposits in respect of sale of Elford Properties		
	Net proceeds brought forward	844,774	871,671
	Gains and losses	171,150	(26,895)
	Processed from sale of Land	-	-
	Net proceeds at 31 March	<b><u>1,015,924</u></b>	<b><u>844,774</u></b>
	 <b>Total Restricted Funds</b>	<b><u>4,088,972</u></b>	<b><u>3,853,605</u></b>