

FRIENDS OF THE SWISS GARDEN

England & Wales · Charity number 1015724

Details

Status Registered

Legal form Other

Registered 1992-12-17

Register [View on the Charity Commission register](#)

Contact

Address 2 Tithe Farm Close
Langford
Biggleswade
Bedfordshire
SG18 9NE

Phone 01767627247

Email friendsoftheswissgarden@outlook.com

Activities

Objects: TO PRESERVE, IMPROVE AND PROMOTE THE SWISS GARDEN FOR THE EDUCATION AND ENJOYMENT OF THE PUBLIC.

Activities: Maintenance and support of Historic Garden with access to public

Classification

- **How:** Provides Other Finance, Provides Human Resources, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Central Bedfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,156	£22,355	-	-
2024-03-31	£23,721	£7,991	-	-
2023-03-31	£29,416	£53,584	-	-
2022-03-31	£28,956	£13,804	-	-
2021-03-31	£15,880	£3,869	-	-

Trustees

Name	Role	Appointed
LADY JANE WHITBREAD	Chair	
Christine Ann Hill		2024-07-23
Enid Elizabeth Vallery		2024-07-23
Hilary Anne Davidson		2024-07-23
Marion Maule		2018-11-01

FRIENDS OF THE SWISS GARDEN

England & Wales - Charity number 1015724

Accounts

Registered No. 1015724

Friends of the Swiss Garden

Financial Statements

For the Year Ended

31 March 2025

Friends of the Swiss Garden

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Friends of the Swiss Garden Trustees' Annual Report

The trustees present their Annual Report and the financial statements for the year ended 31 March 2025. This report has been prepared in accordance with the provisions under section 133 of the Charities Act 2011 which allows for the preparation of Receipts and Payments accounts by charities with income less than £250,000.

Legal Status and Objects

The Charity was formed under a Constitution on 11 November 1992. The objects of the Charity were to preserve, improve, and promote the Swiss Garden for the education and enjoyment of the public.

Review of Activities and Financial Performance

The financial statements have been prepared in accordance with the legislative requirements of the Charities Act 2011 as applicable to smaller charities in England and Wales.

The main source of income for the Charity is unrestricted membership income totalling £32,156 (2024: £23,721) for the year. Total expenses for the year amounted to £22,355 (2024: £7,991), leaving unrestricted reserves of £61,751 (2024: £51,950).

During the year, the Trustees have borne in mind the Charity Commission's guidance on public benefit.

Going Concern and Reserves Policy

The Charity's ample cash reserves gives the Trustees confidence that the Charity's position is sound and that the financial statements should be prepared on the going concern basis.

All reserves are unrestricted and for general use. The Trustees are satisfied that the level of reserves, is sufficient to meet the objectives of the Charity. The Charity has no fixed costs, and therefore restoration work is completed to the extent that the Charity has the funds to do so.

Appointment of Trustees

The Board of Trustees aims to appoint Trustees who will provide valuable and practical skills for the Trust. The Trustees met periodically throughout the year.

Trustees

The trustees who held office during the year were:

Lady Jane Whitbread
Marion Maule
Una Watts (resigned 25 July 2024)
Christine Hill (appointed 23 July 2024)
Hilary Davidson (appointed 23 July 2024)
Enid Vallery (appointed 23 July 2024)

Approved by the trustees and signed on their behalf by:

Marion Maule

Marion Maule
Trustee
Date: 30 July 2025

**Friends of the Swiss Garden
Legal and Administrative Details**

Trustees

Lady Jane Whitbread
Marion Maule
Christine Hill
Hilary Davidson
Enid Vallery

Trust Address

2 Tithe Farm Close
Langford
Biggleswade
Bedfordshire
SG18 9NE

Legal Status

The Charity was formed as a Trust under a Constitution dated 11 November 1992
Charity Commission Registration No: 1015724

Independent Examiner

K Bretherick FCA
Peters, Elworthy & Moore
Chartered Accountants
Salisbury House
Station Road
Cambridge
CB1 2LA

Friends of the Swiss Garden
Statement of Trustees' Responsibilities

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

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 should follow best practice and:

- 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; 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 proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, supporting regulations and 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.

**Friends of the Swiss Garden
Independent Examiner's Report to the Trustees**

I report on the accounts of the Charity for the year ended 31 March 2025 which are set out on pages 5 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The Charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b)) of the Act, and
- to state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Kelly Bretherick

**K Bretherick FCA
For and on behalf of PETERS, ELWORTHY & MOORE**

Chartered Accountants
Cambridge

Date: 04 August 2025

**Friends of the Swiss Garden
Receipts and Payments Account
For the year ended 31 March 2025**

	Total Unrestricted Funds 31 March 2025		Total	Total 31 March 2024
	Unrestricted	Restricted		
	£	£	£	£
Receipts				
From Charitable Activities				
Membership and donations	29,835	1,983	31,818	23,152
Art entry fees	241	-	241	228
From Other Trading Activities				
Polo shirt sales	97	-	97	341
Total Receipts For Year	30,173	1,983	32,156	23,721
Payments:				
Repairs and maintenance	2,011	-	2,011	2,002
Membership costs	1,485	-	1,485	1,036
Independent examination	1,320	-	1,320	1,200
Competitions	253	-	253	298
Events	1,000	1,983	2,983	377
Printing costs	8	-	8	2,606
Polo shirt purchases	109	-	109	472
Capital purchases	14,186	-	14,186	-
Total Payments For Year	20,372	1,983	22,355	7,991
Net Receipts/(Payments)	9,801	-	9,801	15,730
Transfer between funds	-	-	-	-
Total Movement In Funds	9,801	-	9,801	15,730
Cash Funds At Last Year End	51,950	-	51,950	36,220
Cash Funds At This Year End	61,751	-	61,751	51,950

Friends of the Swiss Garden
Statement Of Assets and Liabilities
31 March 2025

	2025	2024
	<u>£</u>	<u>£</u>
Assets		
Tangible fixed assets	14,186	-
Cash funds at year end	<u>61,751</u>	<u>51,950</u>
Total Assets	<u>75,937</u>	<u>51,950</u>
Liabilities		
Trade creditors	-	12,938
Independent examiner's fee	<u>1,410</u>	<u>1,332</u>
Total Liabilities	<u>1,410</u>	<u>14,270</u>

Approved by the Trustees and Signed by:

Marion Maule

Marion Maule
Trustee

Date: 30 July 2025

Friends of the Swiss Garden
Notes to the Financial Statements
Year Ended 31 March 2025

1 Accounting Policies

The financial statements have been prepared under Section 133 of the Charities Act 2011 and following the guidance issued by the Charity Commission.

Particular accounting policies adopted by the trustees are described below.

a) **Income and Expenditure**

Income and expenditure is accounted for on a receipts and payments basis.

2 Governance costs

	2025	2024
	£	£
Independent examiner's fees	1,410	1,332
	<u>1,410</u>	<u>1,332</u>

3 Related Party Transactions

There were no related party transactions in the year (2024: None).

4 Trustees' Remuneration

None of the trustees received remuneration nor expenses during the current or previous period.

FRIENDS OF THE SWISS GARDEN

England & Wales - Charity number 1015724

Accounts

Friends of the Swiss Garden

Financial Statements

For the Year Ended

31 March 2023

Friends of the Swiss Garden

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Friends of the Swiss Garden Trustees' Annual Report

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Legal Status and Objects

The Charity was formed under a Constitution on 11 November 1992. The objects of the Charity were to preserve, improve, and promote the Swiss Garden for the education and enjoyment of the public.

Review of Activities and Financial Performance

The financial statements have been prepared in accordance with the legislative requirements of the Charities Act 2011 as applicable to smaller charities in England and Wales.

The main source of income for the Charity is unrestricted membership income totalling £29,416 (2022: £28,676) for the year. Total expenses for the year amounted to £53,584 (2022: £13,804), leaving unrestricted reserves of £36,220 (2022: £60,388).

During the year, the Trustees have borne in mind the Charity Commission's guidance on public benefit.

Going Concern and Reserves Policy

The Charity's ample cash reserves gives the Trustees confidence that the Charity's position is sound and that the financial statements should be prepared on the going concern basis.

All reserves are unrestricted and for general use. The Trustees are satisfied that the level of reserves, is sufficient to meet the objectives of the Charity. The Charity has no fixed costs, and therefore restoration work is completed to the extent that the Charity has the funds to do so.

Appointment of Trustees

The Board of Trustees aims to appoint Trustees who will provide valuable and practical skills for the Trust. The Trustees met periodically throughout the year.

Trustees

The trustees who held office during the year were:

Lady Jane Whitbread
Marion Maule
Una Watts

Approved by the trustees and signed on their behalf by:

Marion Maule

Marion Maule
Trustee

Date: 18 January 2024

**Friends of the Swiss Garden
Legal and Administrative Details**

Trustees

Lady Jane Whitbread
Marion Maule
Una Watts

Trust Address

Orchard Grange
Old Warden
Biggleswade
SG18 9HB

Legal Status

The Charity was formed as a Trust under a Constitution dated 11 November 1992
Charity Commission Registration No: 1015724

Independent Examiner

K Bretherick FCA
Peters, Elworthy & Moore
Chartered Accountants
Salisbury House
Station Road
Cambridge
CB1 2LA

Friends of the Swiss Garden
Statement of Trustees' Responsibilities

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

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 should follow best practice and:

- 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; 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 proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, supporting regulations and 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.

**Friends of the Swiss Garden
Independent Examiner's Report to the Trustees**

I report on the accounts of the Charity for the year ended 31 March 2023 which are set out on pages 5 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The Charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b)) of the Act, and
- to state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Kelly Bretherick

**K Bretherick FCA
For and on behalf of PETERS, ELWORTHY & MOORE**

Chartered Accountants
Cambridge

Date: 19 January 2024

**Friends of the Swiss Garden
Receipts and Payments Account
For the year ended 31 March 2023**

	Total Unrestricted Funds			Total 31 March 2022
	31 March 2023			
	Unrestricted	Restricted	Total	
	£	£	£	£
Receipts				
From Charitable Activities				
Membership and donations	29,336	-	29,336	28,676
Art entry fees	80	-	80	-
Total Receipts For Year	29,416	-	29,416	28,676
Payments:				
Repairs and maintenance	50,302	-	50,302	12,674
Membership costs	588	-	588	876
Competitions	474	-	474	254
Independent Examination	2,220	-	2,220	-
Total Payments For Year	53,584	-	53,584	13,804
Net Receipts/(Payments)	(24,168)	-	(24,168)	14,872
Transfer between funds	-	-	-	-
Total Movement In Funds	(24,168)	-	(24,168)	14,872
Cash Funds At Last Year End	60,388	-	60,388	45,516
Cash Funds At This Year End	36,220	-	36,220	60,388

Friends of the Swiss Garden
Statement Of Assets and Liabilities
31 March 2023

	Note	2023 £	2022 £
Assets			
Cash funds at year end		<u>36,220</u>	<u>60,388</u>
Total Assets		<u>36,220</u>	<u>60,388</u>
Liabilities			
Trade creditors		4,075	5,850
Independent examiner's fee		<u>1,140</u>	<u>2,220</u>
Total Liabilities		<u>5,755</u>	<u>8,070</u>

Approved by the Trustees and Signed by:

Marion Maule

Marion Maule
Trustee

Date: 18 January 2024

Friends of the Swiss Garden
Notes to the Financial Statements
Year Ended 31 March 2023

1 Accounting Policies

The financial statements have been prepared under Section 133 of the Charities Act 2011 and following the guidance issued by the Charity Commission.

Particular accounting policies adopted by the trustees are described below.

a) **Income and Expenditure**

Income and expenditure is accounted for on a receipts and payments basis.

2 Governance costs

	2023	2022
	£	£
Independent examiner's fees	1,140	2,220
	<u>1,140</u>	<u>2,220</u>

3 Related Party Transactions

There were no related party transactions in the year (2022: None).

4 Trustees' Remuneration

None of the trustees received remuneration nor expenses during the current or previous period.

FRIENDS OF THE SWISS GARDEN

England & Wales - Charity number 1015724

Accounts

Registered No. 1015724

Friends of the Swiss Garden

Financial Statements

For the Year Ended

31 March 2022

Friends of the Swiss Garden

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The financial statements have been prepared in accordance with the legislative requirements of the Charities Act 2011 as applicable to smaller charities in England and Wales.

The main source of income for the Charity is unrestricted membership income totalling £28,676 (2021: £15,670) for the year. Total expenses for the year amounted to £13,804 (2021: £3,659), leaving unrestricted reserves of £60,388 (2021: £45,516).

During the year, the Trustees have borne in mind the Charity Commission's guidance on public benefit.

Going Concern and Reserves Policy

The Charity's ample cash reserves gives the Trustees confidence that the Charity's position is sound and that the financial statements should be prepared on the going concern basis.

All reserves are unrestricted and for general use. The Trustees are satisfied that the level of reserves, is sufficient to meet the objectives of the Charity. The Charity has no fixed costs, and therefore restoration work is completed to the extent that the Charity has the funds to do so.

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The Board of Trustees aims to appoint Trustees who will provide valuable and practical skills for the Trust. The Trustees met periodically throughout the year.

Trustees

The trustees who held office during the year were:

Lady Jane Whitbread
Marion Maule
Una Watts

Approved by the trustees and signed on their behalf by:

Marion Maule

Marion Maule
Trustee

Date: 30 January 2023

**Friends of the Swiss Garden
Legal and Administrative Details**

Trustees

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Marion Maule
Una Watts

Trust Address

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INDEPENDENT EXAMINER'S STATEMENT

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- the accounts do not accord with the accounting records

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

Kelly Bretherick

**K Bretherick FCA
For and on behalf of PETERS, ELWORTHY & MOORE**

Chartered Accountants
Cambridge

Date: 30 January 2023

**Friends of the Swiss Garden
Receipts and Payments Account
For the year ended 31 March 2022**

	Total Unrestricted Funds			Total 31 March 2021
	31 March 2022			
	Unrestricted	Restricted	Total	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Receipts				
From Charitable Activities				
Membership and donations	28,676	-	28,676	15,670
Total Receipts For Year	28,676	-	28,676	15,670
Payments:				
Repairs and maintenance	12,674	-	12,674	3,240
Membership costs	876	-	876	355
Competitions	254	-	254	-
Sundry	-	-	-	64
Total Payments For Year	13,804	-	13,804	419
Net Receipts/(Payments)	14,872	-	14,872	12,011
Transfer between funds	-	-	-	-
Total Movement In Funds	14,872	-	14,872	12,011
Cash Funds At Last Year End	45,516	-	45,516	33,505
Cash Funds At This Year End	60,388	-	60,388	45,516

Friends of the Swiss Garden
Statement Of Assets and Liabilities
31 March 2022

	Note	2022 £	2021 £
Assets			
Cash funds at year end		<u>60,388</u>	<u>60,388</u>
Total Assets		<u>60,388</u>	<u>60,388</u>
Liabilities			
Trade creditors		5,850	-
Independent examiner's fee		<u>2,220</u>	<u>-</u>
Total Liabilities		<u>8,070</u>	<u>-</u>

Approved by the Trustees and Signed by:

Marion Maule

Marion Maule
Trustee

Date: 30 January 2023

Friends of the Swiss Garden
Notes to the Financial Statements
Year Ended 31 March 2022

1 Accounting Policies

The financial statements have been prepared under Section 133 of the Charities Act 2011 and following the guidance issued by the Charity Commission.

Particular accounting policies adopted by the trustees are described below.

a) **Income and Expenditure**

Income and expenditure is accounted for on a receipts and payments basis.

2 Governance costs

	2022	2021
	<u>£</u>	<u>£</u>
Independent examiner's fees	2,220	-
	<u>2,220</u>	<u>-</u>

3 Related Party Transactions

There were no related party transactions in the year (2021: None).

4 Trustees' Remuneration

None of the trustees received remuneration nor expenses during the current or previous period.