

FRIENDS OF SWANSEA BOTANICAL GARDENS

England & Wales · Charity number 1052032

Details

Other names	THE FRIENDS OF THE CITY OF SWANSEA BOTANICAL COMPLEX, F C S B C
Status	Registered
Legal form	Other
Registered	1996-01-15
Register	View on the Charity Commission register

Contact

Address Friends of Botanical Gardens
Singleton Botanical Gardens Nursery
Singleton Park
Sketty
Swansea
SA2 9DU

Phone 07928529755

Email swanseabotanics@gmail.com

Website botanicsswansea.co.uk

Activities

Objects: TO PRESERVE, CONSERVE, RESTORE AND MAINTAIN THE GARDENS AND GROUNDS IN THE BOTANICAL GARDENS FOR THE BENEFIT AND ENJOYMENT OF THE PUBLIC. TO PROMOTE AND ENCOURAGE INTEREST, ENJOYMENT AND KNOWLEDGE OF HORTICULTURE.

Activities: We support the conservation, maintenance and use of Swansea Botanical Gardens in Singleton Park, with particular reference to encouraging public education in botany, horticulture and environment preservation. The support is partly financial, partly in the form of advice, and by provision of volunteers for relevant activities.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE SWANSEA
- City Of Swansea

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£42,139	£45,267	-	-
2024-12-31	£66,439	£77,283	-	-
2023-12-31	£59,402	£48,636	-	-
2022-12-31	£38,177	£35,834	-	-
2021-12-31	£72,516	£51,558	-	-
2020-12-31	£23,571	£27,881	-	-

Trustees

Name	Role	Appointed
Sonja Olsen	Chair	2019-06-12
Alex Sian Jenkins		2026-06-03
Amanda Melborough White		2023-05-31
Christine Thomas		2026-06-03
Karen Telford		2026-06-03
Nigel Patrick Gundy		2026-06-03
Pamela Morgan		2024-08-01
Peter Lewis		2026-04-01
Rhiannon Victoria Smith		2026-06-03
Robert David Thomas		2026-06-03
Susan Barker		2016-06-15
Wendy Owen		2024-05-29

FRIENDS OF SWANSEA BOTANICAL GARDENS

England & Wales - Charity number 1052032

Accounts



FRIENDS OF SWANSEA BOTANICAL GARDENS

Registered Charity Number: 1052032

Annual Report and financial statements for the 12 months ended 31st December 2025

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FRIENDS OF SWANSEA BOTANICAL GARDENS

General Information for the 12 months ended 31st December 2025

Reference and administration details

Charity name Friends of Swansea Botanical Gardens

Working name FSBG

Charity Number 1052032

Charity's principal address
Botanical Gardens
Singleton Park
Swansea SA2 9DU

Trustees

Sonja Olsen	Chairperson
Susan Barker	Treasurer
Wendy Owen	Secretary
Ceri Davies	
Janet Leach	
Emilie Short	Resigned September 2025
Amanda White	
Stephen Kidwell	Resigned September 2025
Jane Terrett	
Pamela Morgan	

Independent examiner
Stephen Kent & Company
Chartered Accountants
456 Gower Road
Killay
Swansea SA2 7AL

Bankers
Lloyds Bank plc
Oxford Street
Swansea SA1 3AF



FRIENDS OF SWANSEA BOTANICAL GARDENS

Trustees Annual Report for the 12 months ended 31st December 2025

The Trustees present their report along with the financial statements for the twelve months ended 31 December 2025. The financial statements comply with the Charities Act 2011 and SORP and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102).

Structure, Governance & Management

Friends of the City of Swansea Botanical Complex was established in 1994 in order to promote the Botanical Gardens in Singleton Park, Clyne Gardens and Plantasia. In 2021 the organisation was renamed as Friends of Swansea Botanical Gardens (FSBG) to reflect that the organisation now only supports the Botanical Gardens in Singleton Park. The organisation was registered as a charity in 1995 with a Constitution which has subsequently had small amendments.

Its income is generated from the sale of plants at a well-established shop, which has been trading for twenty-nine years. Additional income is acquired through grant funding for specific projects. FSBG has no assets other than cash at the bank, its plant stock and the goodwill of the volunteers.

FSBG is based in two polytunnels within the Botanical Gardens in Singleton Park. FSBG operates under a three-year Licence & Agreement with City & County of Swansea. This was renewed in April 2025.

All projects undertaken in the Gardens are either initiated by the Council or with the agreement of the Council. FSBG is an affiliated society of the Royal Horticultural Society [RHS]. Annual insurance with public liability up to £10million is in place.

The affairs of FSBG are managed by a Board of Trustees consisting of up to thirteen members (eight at present) to include three Office Bearers – Chair, Honorary Secretary and Honorary Treasurer. Included in the thirteen is a representative of the City Council. All Officers are elected annually and the Chair may not serve more than three consecutive years without the approval of the AGM. All other members are elected annually for a period of three consecutive years. All give their time voluntarily and receive no remuneration or other benefits other than documented expenses. The Committee meets five times each year with the intention of acting in the best interests of the Charity. The AGM is held in May/early June.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Documentation is in place to cover financial policy, equality and diversity, safeguarding, volunteering, environment and grievances. All volunteers have copies of these documents. They are updated as needed to keep pace with legislation.

FSBG is run entirely by volunteers and offers volunteering opportunities for a diverse section of the local community. These volunteering opportunities offer roles for people of various abilities. Without willing volunteers generously giving their time and their skills the charity would not exist. Volunteer hours this year are approximately 4,000.

Due to the loss of our main Shop polytunnel by Storm Darragh in December 2024 it was decided to suspend recruitment of new volunteers until both polytunnels were back into full operation. Unfortunately, the replacement of the Shop polytunnel has taken much longer than expected. The polytunnel belongs to the Council and is completely out of the control of FSBG. However, the recruitment process has been reactivated for 2026.

FSBG continues to work closely with the on-site Council staff and are grateful to them for their assistance throughout the year, especially with the winter plant care and watering of plants.

The Charity has an ageing group of knowledgeable people who need to pass on their knowledge to the next generation. But there is a problem recruiting younger volunteers, not only to carry on the work of FSBG, but also to become Trustees and eventually take on Officer responsibilities. This is a very serious problem for the future of the Friends of Swansea Botanical Garden. Active steps have been taken with the Trustees holding a "brainstorming" meeting lead by a professional facilitator. This was a very successful discussion resulting in good pointers and direction. It was followed by a meeting with all volunteers to outline concerns about the future of FSBG. Several volunteers came forward to fill potential vacancies giving the Trustees optimism for the future of the management. The Trustees understand that FSBG is not unique in this situation as many others in the charity sector are experiencing the same problems.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Trading

Income is achieved through trading in the community Plant Shop and from grant funding for specific projects. 2025 has been a very successful trading year in the shop, despite the difficulties. Takings are up on last year which was pleasing given the challenging weather conditions and cost-of-living crisis. Stock for the shop comes from three sources: purchased from reputable suppliers, propagated by volunteers from seed and existing stock or donated by the Council and supporters. Stock levels are reviewed regularly to ensure that an adequate range is offered for sale. Following increased interest from the public in houseplants the range of indoor plants has been expanded. Supplies of plants and compost improved this year again, although prices have risen even more. Building on the success of recent years we continue to place more reliance on propagating our own stock, ensuring that we are more resilient to market fluctuations.

Objectives & Activities

The overall aims and objectives of FSBG are to preserve, conserve, restore and maintain the gardens and grounds in the Botanical Gardens for the benefit and enjoyment of the public.

Achievements & Performance

FSBG has spent £25,599 this year on improvements and maintenance in the gardens. We have introduced plant identification botanical labels with QR codes to inform visitors what is growing in each bed and these new labels have been well received by the visitors.

We have funded a new path and planting of the herb garden which continues into 2026. We have continued our programme of refurbishment and staining of bench seats. Also, we have continued our programmes of plant labelling and supports and restoration of pathways and replanting. We purchased vital Pond filtration equipment for the Temperate Glasshouse. We have also funded tools and equipment for the gardeners. This included vegetable cages to enable the gardeners to grow even more food which is donated to Sketty Food Bank. Our website and social media is full of information about the Botanical Gardens and has an increased following. We produce a quarterly NewsLetter with interesting contributions covering plant information, food and poems etc., from volunteers and gardeners. This is sent to approximately 650 supporters.

Due to the damage caused by Storm Darragh in December 2024, we lost our shop polytunnel. We had to transfer as much as possible, including cupboards, stationary, reference books, tools, sales equipment, compost, plant feed, plants, workstations, seating etc, everything needed to work, prepare and pot up plants, to our second polytunnel normally used for storage. Our volunteers worked tirelessly all through January 2025 to enable the shop to be reopened safely for the public and for our volunteers.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Future Plans

FSBG will fund the Wellbeing Garden to be planted with fruit trees and perennials as the soil, does not support the wildflowers previously planted.

The garden will celebrate its centenary in 2026. In readiness various projects are planned:- Refurbishment of Ty'r Blodau, the Education Centre, which is the centre piece of the Botanical Garden. This will include repainting of shutters, metalwork and woodwork. A new design for planting and the subsequent planting will be funded for the waterfall garden. Also planned is a timer switch for waterfall, to be installed. We will add to our collection of wooden carved animals with some frogs and toads for siting around ponds. Also, new plants for the Temperate Glasshouse. Other vital maintenance issues will be addressed by funding a replacement of the notice board at the entrance to the Botanical Garden. And reroofing for the gravel shed

The Green Flag Award Judging will take place in the Spring.

We are introducing work-shops for our volunteers to increase their knowledge of correct planting procedures, soil types, propagating, seed growing, pruning times and general care.

Financial Review and Reserves Policy

Unrestricted funds: Incoming resources amounted to £42,139 (2024: £60,411) and expenditure of £45,267 (2024: £52,428) was incurred. There was therefore net outgoing resources of £3,128 (2024: incoming £7,983) Adding the deficit to opening unrestricted funds of £84,456 (2024: £95,300) results in unrestricted funds carried forward at 31st December 2025 were £81,328(2024: £84,456). These unrestricted funds will be utilised on future projects.

Restricted funds: There was no incoming resources (2024: £6,028) and no expenditure (2024: £24,855) was incurred. All of the restricted funding was spent in 2024. Restricted funds carried forward are Nil.

Reserves Policy

FSBG managing Committee has resolved to set aside a sum of money to provide financial stability and the means for the development of our principal activities. It is intended to maintain the reserves at £20,000 for the coming year, in order to meet any unforeseen requirements or emergencies. This does not include the cost of operating stocks of plants and consumables, without which the charity cannot function.

In addition of being able to cover potential risks and contingencies that may arise from time to time, the Reserves Policy aims to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur.

The managing Committee annually reviews the amount of reserves required to ensure that they are adequate to fulfil continuing obligations.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Investment Policy

The funds held by the Charity are invested with the objective of obtaining the highest interest rates available with the minimum of risk.

Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial year showing 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, make judgements and estimates that are reasonable and prudent; and prepare the financial accounts 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 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 (FRS 102), and the Charity SORP Regulations.

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.

The trustees' report was approved by the trustees on 3rd June 2026 and signed on their behalf by:

Sonja Olsen
Chair
3rd June 2026



FRIENDS OF SWANSEA BOTANICAL GARDENS

Independent Examiners Report to the Trustees of The Friends of Swansea Botanical Gardens.

I report on the accounts of the Friends of the Swansea Botanical Gardens for the 12 months ended 31st December 2025 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner: -

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is my responsibility to:

- ~ examine the accounts under section 145 of the 2011 Act;
- ~ follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- ~ 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 you as 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 the connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Stephen Kent, FCA

.....
4th June 2026 date

Stephen Kent & Company
456 Gower Road
Killay, Swansea SA2 7AL



FRIENDS OF SWANSEA BOTANICAL GARDENS

Statement of financial activities for the 12 months to 31st December 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 31/12/2025	Total Funds 31/12/2024
		£	£	£	£
Incoming Resources					
Donations & Grants		680	0	680	27,569
Trading Income		40,336	0	40,336	37,135
Interest on Investments		1,123	0	1,123	1,735
Total Incoming Resources		<u>42,139</u>	<u>0</u>	<u>42,139</u>	<u>66,439</u>
Resources Expended					
Charitable Activities	3	25,599	0	25,599	65,632
Plants & Materials for Resale		14,023	0	14,023	9,581
Other Trading Materials		2,572	0	2,572	1,270
Administration		3,073	0	3,073	800
Total Resources Expended		<u>45,267</u>	<u>0</u>	<u>45,267</u>	<u>77,283</u>
NET INCOMING/OUTGOING RESOURCES		-3,128	0	3,128	-10,844
Balances brought forward as at 1st January 2025		84,456	0	84,456	95,300
Balances carried forward as at 31st December 2025		81,328	0	81,328	84,456

The Statement of Financial activities includes all gains and losses recognised in the year

All incoming resources and resources expended derive from continuing activities



FRIENDS OF SWANSEA BOTANICAL GARDENS

Balance Sheet as at 31st December 2025

		31st December 2025	31st December 2024
	Note	£	£
Current Assets			
Stock	5	3,079	6,190
Cash at Bank		79,643	78,432
Cash in Hand		36	50
Prepayments		184	184
Total Current Assets		<u>82,942</u>	<u>84,856</u>
Current Liabilities			
Accruals		1,614	400
NET TOTAL ASSETS		<u>81,328</u>	<u>84,456</u>
Funds			
Unrestricted	6	81,328	84,456
Restricted	6	0	0
TOTAL FUNDS		<u>81,328</u>	<u>84,456</u>

The Financial Statements were approved by the trustees on 3rd June 2026 and signed on their behalf by:-

Sonja Olsen

Chair

3rd June 2026



FRIENDS OF SWANSEA BOTANICAL GARDENS

Notes to the financial statements for the year ended 31st December 2025

1. Accounting policies

The accounts have been prepared on a going concern basis under the historical cost convention, and in accordance with the Charities Act 2011 and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102). Also, the Charities SORP (FRS 102).

The following accounting policies have been used:

- (a) Interest receivable is accounted for in the year in which it falls due.
- (b) Donations receivable and Trading Income are accounted for in the year in which they are received.
- (c) Funds accounting - Funds held by the charity are: Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the accounts.
- (e) Resources expended - All expenditure is accounted for on an accrual accounting basis and has been classified under headings that aggregate all costs related to the category.

2. Taxation

FSBG is a registered charity and, accordingly, is exempt from taxation on its income and gains where they are applied for charitable purposes.



FRIENDS OF SWANSEA BOTANICAL GARDENS

3. Direct Charitable Expenditure

	Unrestricted Funds	Restricted Funds	Total to 31/12/2025	Total 2024
	£	£	£	£
Restoration of Paths	8,442	0	8,442	0
Repainting And Refurbishment of Benches	5,045	0	5,045	0
Plant Labelling	4,559	0	4,559	0
Pond Equipment for GlassHouse	4,358	0	4,358	0
Tools and Equipment for Gardeners	2,568	0	2,568	0
Plants	462	0	462	0
Web-site/ NewsLetter & other Communications	165	0	165	156
	25,599	0	25,599	156

4. Trustees' remuneration

None of the trustees were paid any remuneration or expenses by the Charity during the year (2024 none). There have been no related party transactions in the reporting period.

5. Stock

Stock of plants, compost, pots and other materials, used for trading, are valued at the lowest of cost or net realisable value.



FRIENDS OF SWANSEA BOTANICAL GARDENS

6. Funds

< Movement in Resources >				
	Balance 1st January 2025	Incoming	Outgoing	Balance 31st December 2025
	£	£	£	£
RESTRICTED FUNDING				
TOTAL RESTRICTED FUNDS	0	0	0	0
UNRESTRICTED FUNDING				
General Funds	84,456	42,139	45,267	81,328
TOTAL FUNDS	84,456	42,139	45,267	81,328

FRIENDS OF SWANSEA BOTANICAL GARDENS

England & Wales - Charity number 1052032

Accounts



FRIENDS OF SWANSEA BOTANICAL GARDENS

Registered Charity Number: 1052032

Annual Report and financial statements for the 12 months ended 31st December 2024

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General Information for the 12 months ended 31st December 2024

Reference and administration details

Charity name Friends of Swansea Botanical Gardens

Working name FSBG

Charity Number 1052032

Charity's principal address Botanical Gardens
Singleton Park
Swansea SA2 9DU

Trustees

Beth Winkley	Chairperson- retired 29 th May 2024
Sonja Olsen	Chairperson- appointed 29 th May 2024
Susan Barker	Treasurer
Gaynor Clatworthy	Secretary- retired 29 th May 2024
Wendy Owen	Secretary – appointed 29 th May 2024
Ceri Davies	
Janet Leach	
Howard Morgan	Retired 29 th May 2024
Emilie Short	
Jeff Thomas	Retired 17 th January 2024
Amanda White	
Stephen Kidwell	
Jane Terrett	Appointed 29 th May 2024
Pamela Morgan	Appointed 1 st August 2024

Independent examiner Stephen Kent & Company
Chartered Accountants
456 Gower Road
Killay
Swansea SA2 7AL

Bankers Lloyds Bank plc
Oxford Street
Swansea SA1 3AF



FRIENDS OF SWANSEA BOTANICAL GARDENS

Trustees Annual Report for the 12 months ended 31st December 2024

The Trustees present their report along with the financial statements for the twelve months ended 31 December 2024. The financial statements comply with the Charities Act 2011 and SORP and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102).

Structure, Governance & Management

Friends of the City of Swansea Botanical Complex was established in 1994 in order to promote the Botanical Gardens in Singleton Park, Clyne Gardens and Plantasia. In 2021 the organisation was renamed as Friends of Swansea Botanical Gardens (FSBG) to reflect that the organisation now only supports the Botanical Gardens in Singleton Park. The organisation was registered as a charity in 1995 with a Constitution which has subsequently had small amendments.

Its income is generated from the sale of plants at a well-established shop, which has been trading for twenty-eight years. Additional income is acquired through grant funding for specific projects. FSBG has no assets other than cash at the bank, its plant stock and the goodwill of the volunteers.

FSBG is based in two polytunnels within the Botanical Gardens in Singleton Park. FSBG operates under a three-year Licence & Agreement with City & County of Swansea which was last renewed in October 2017. The Legal Department of the City & County of Swansea is now looking into the renewal of the Licence. All projects undertaken in the Gardens are either initiated by the Council or with the agreement of the Council. FSBG is an affiliated society of the Royal Horticultural Society [RHS]. Annual insurance with public liability up to £10million is in place.

The affairs of FSBG are managed by a Board of Trustees consisting of up to thirteen members (ten at present) to include three Office Bearers – Chair, Honorary Secretary and Honorary Treasurer. Included in the thirteen is a representative of the City Council. All Officers are elected annually and the Chair may not serve more than three consecutive years without the approval of the AGM. All other members are elected annually for a period of three consecutive years. All give their time voluntarily and receive no remuneration or other benefits other than documented expenses. The Committee meets five times each year with the intention of acting in the best interests of the Charity. The AGM is held in May.

Documentation is in place to cover financial policy, equality and diversity, safeguarding, volunteering, environment and grievances. All volunteers have copies of these documents. They are updated as needed to keep pace with legislation.

FSBG is run entirely by volunteers and offers volunteering opportunities for a diverse section of the local community. These volunteering opportunities offer roles for people of various abilities. Without willing volunteers generously giving their time and their skills the charity would not exist.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Volunteer numbers have remained steady this year with a strong core of regular volunteers. A growing number of enquiries have been received through our website for both the polytunnel and horticultural volunteering opportunities and induction sessions are arranged on a regular basis.

Trading

Income is achieved through trading in the community Plant Shop and from grant funding for specific projects. 2024 has been a successful trading year in the shop. Takings were 5% less than the previous year.

Stock for the Shop comes from three sources: purchased from reputable suppliers, propagated by volunteers from seed and existing stock or donated by the Council and supporters. Stock levels are reviewed regularly to ensure that an adequate range is offered for sale.

Supplies of plants and compost improved this year again, although prices have risen. Building on the success of recent years we continue to place more reliance on propagating our own stock, ensuring that we are more resilient to market fluctuations.

Objectives & Activities

The overall aims and objectives of FSBG are to preserve, conserve, restore and maintain the gardens and grounds in the Botanical Gardens for the benefit and enjoyment of the public.

Achievements & Performance

In 2024 FSBG used £20,436 funds generated by the legacy of Shirley Margaret Dean to repaint and repair outbuildings in the Botanical Gardens. The £18,700 grant from The Postcode Lottery awarded at the end of 2023, was used to erect wooden benches around a number of trees, in shady areas.

Also, another decorative metal entrance gate was purchased at a cost of £7,000

An Awards for All Community Fund grant of £4,985 was used to equip all volunteer groups who work in the historic gardens and Singleton Park, Swansea with the necessary tools to carry out their work more effectively.

An Austin Bailey Foundation grant was used to help purchase a Defibrillator, its waterproof cabinet and 7year care package plus training for volunteers. The Defibrillator is sited conspicuously within the Botanical Gardens.

Plants and other materials for the gardens costing £9,395 were purchased by FSBG. We have replaced the staging in the Orchid Greenhouse to enable the parks staff to increase their stock of exotic plants.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Due to the damage caused by Storm Darragh in December 2024 we lost our shop polytunnel. We have had to transfer as much as we could, cupboards, stationary, reference books, tools, sales equipment, compost, plant feed, plants, workstations, seating etc, in fact everything needed to work, prepare and pot up plants, to our second polytunnel normally used for storage. Our volunteers worked tirelessly all through January to enable the shop to be reopened safely for the public and for our volunteers.

Future Plans

FSBG will fund the Wildflower and Wellbeing Garden to be planted with fruit trees and perennials as the soil, we have now discovered, does not support the wildflowers previously planted. With the new planting in the 26 quadrangle flower beds, we plan to use botanical labels with QR codes to inform the visitors what is growing in each bed.

We are introducing work-shops for our volunteers to enhance their knowledge and interest. These workshops include planting procedures, understanding soil type, propagation, seed growing, pruning times and and general plant care.

FSBG will arrange for the repair and renovation of all the seating around the quadrangle and in the Wellbeing and Wildflower Garden approx. 70 seats.

FSBG will fund the new planting of the Herb Garden with wheelchairs in mind to enable everyone to enjoy the aromas around new pathways.

We have an ageing group of knowledgeable people, who need to pass on their knowledge to the next generation. But there is a serious problem in finding younger volunteers, not only to carry on the work of FSBG, but also to become trustees and eventually take on officer responsibilities. Succession is a very serious problem for the future of the Friends of Swansea Botanical Gardens. The Trustees are giving close attention to this matter.

Financial Review and Reserves Policy

Unrestricted funds: Incoming resources amounted to £60,411 (2023: £40,202) and expenditure of £52,428 (2023: £48,263) was incurred. There was therefore net incoming resources of £7,983 (2023: outgoing £8,061) Adding the surplus to opening unrestricted funds of £76,473 (2022: £84,534) results in unrestricted funds carried forward at 31st December 2024 were £84,456 (2023: £76,473). These unrestricted funds will be utilised on future projects.

Restricted funds: There was incoming resources of £6,028 (2023: £19,200) and expenditure of £24,855 (2023: £373) was incurred. There was therefore net outgoing resources of £18,827 (2023: incoming £18,827) Balances brought forward were £18,827. Restricted funds carried forward are Nil.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Reserves Policy

FSBG managing Committee has resolved to set aside a sum of money to provide financial stability and the means for the development of our principal activities. It is intended to maintain the reserves at £20,000 for the coming year, in order to meet any unforeseen requirements or emergencies. This does not include the cost of operating stocks of plants and consumables, without which the charity cannot function.

In addition of being able to cover potential risks and contingencies that may arise from time to time, the Reserves Policy aims to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur.

The managing Committee annually reviews the amount of reserves required to ensure that they are adequate to fulfil continuing obligations.

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The funds held by the Charity are invested with the objective of obtaining the highest interest rates available with the minimum of risk.

Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial year showing 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, make judgements and estimates that are reasonable and prudent; and prepare the financial accounts 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 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 (FRS 102), and the Charity SORP Regulations.

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.

The trustees' report was approved by the trustees on 14th May 2025 and signed on their behalf by:

Sonja Olsen

Chair

14th May 2025



FRIENDS OF SWANSEA BOTANICAL GARDENS

Independent Examiners Report to the Trustees of The Friends of Swansea Botanical Gardens.

I report on the accounts of the Friends of the Swansea Botanical Gardens for the 12 months ended 31st December 2024 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner: -

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is my responsibility to:

- ~ examine the accounts under section 145 of the 2011 Act;
- ~ follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- ~ 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 you as 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 the connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Kent, FCA

15.5.2025 date

Stephen Kent & Company
456 Gower Road
Killay, Swansea SA2 7AL



FRIENDS OF SWANSEA BOTANICAL GARDENS

Statement of financial activities for the 12 months to 31st December 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 31/12/2024	Total Funds 31/12/2023
		£	£	£	£
Incoming Resources					
Donations & Grants		21,541	6,028	27,569	19,532
Trading Income		37,135	0	37,135	39,029
Interest on Investments		1,735	0	1,735	841
Total Incoming Resources		60,411	6,028	66,439	59,402
Resources Expended					
Charitable Activities	3	40,777	24,855	65,632	36,967
Plants & Materials for Resale		9,581	0	9,581	9,456
Other Trading Materials		1,270	0	1,270	1,505
Administration		800	0	800	708
Total Resources Expended		52,428	24,855	77,283	48,636
NET INCOMING/OUTGOING RESOURCES		7,983	-18,827	-10,844	10,766
Balances brought forward as at 1st January 2024		76,473	18,827	95,300	84,534
Balances carried forward as at 31st December 2024		84,456	0	84,456	95,300

The Statement of Financial activities includes all gains and losses recognised in the year

All incoming resources and resources expended derive from continuing activities



FRIENDS OF SWANSEA BOTANICAL GARDENS

Balance Sheet as at 31st December 2024

		31st December 2024	31st December 2023
	Note	£	£
Current Assets			
Stock	5	6,190	4,936
Cash at Bank		78,432	91,161
Cash in Hand		50	50
Prepayments		184	199
Total Current Assets		<u>84,856</u>	<u>96,346</u>
Current Liabilities			
Accruals		400	1,046
NET TOTAL ASSETS		<u>84,456</u>	<u>95,300</u>
Funds			
Unrestricted	6	84,456	76,473
Restricted	6	0	18,827
TOTAL FUNDS		<u>84,456</u>	<u>95,300</u>

The Financial Statements were approved by the trustees on 14th May 2025 and signed on their behalf by:-

Sonja Olsen
Chair
14th May 2025



FRIENDS OF SWANSEA BOTANICAL GARDENS

Notes to the financial statements for the year ended 31st December 2024

1. Accounting policies

The accounts have been prepared on a going concern basis under the historical cost convention, and in accordance with the Charities Act 2011 and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102). Also, the Charities SORP (FRS 102).

The following accounting policies have been used:

- (a) Interest receivable is accounted for in the year in which it falls due.
- (b) Donations receivable and Trading Income are accounted for in the year in which they are received.
- (c) Funds accounting - Funds held by the charity are: Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the accounts.
- (e) Resources expended - All expenditure is accounted for on an accrual accounting basis and has been classified under headings that aggregate all costs related to the category.

2. Taxation

FSBG is a registered charity and, accordingly, is exempt from taxation on its income and gains where they are applied for charitable purposes.



FRIENDS OF SWANSEA BOTANICAL GARDENS

3. Direct Charitable Expenditure

	Unrestricted Funds	Restricted Funds	Total to 31/12/2024	Total 2023
	£	£	£	£
Repainting And Refurbishment of Outbuildings	20,436	0	20,436	0
Wooden Tree Benches		18,700	18,700	0
Plants and Materials for New Planting Schemes	9,395	0	9,395	33,960
Gate	7,000	0	7,000	0
Gardening Tools for Volunteers/Gardeners	775	4,985	5,760	0
Staging for Plants in glasshouses	2,040	0	2,040	0
Defibrillator	975	1,000	1,975	0
Specimen Tree Signs		170	170	0
Web-site/ NewsLetter & other Communications	156	0	156	192
	40,777	24,855	65,632	34,152

4. Trustees' remuneration

None of the trustees were paid any remuneration or expenses by the Charity during the year (2023 none). There have been no related party transactions in the reporting period.

5. Stock

Stock of plants, compost, pots and other materials, used for trading, are valued at the lowest of cost or net realisable value.



FRIENDS OF SWANSEA BOTANICAL GARDENS

6. Funds

< Movement in Resources >				
	Balance 1st January 2024	Incomin g	Outgoing	Balance 31st December 2024
	£	£	£	£
RESTRICTED FUNDING				
Postcode Lottery Grant for Tree Seats	18,700	0	18,700	0
Donation in Memory of Heilig Jones	127	43	170	0
Awards For All: Gardening Tools	0	4,985	4,985	0
Austin Bailey Foundation – Defibrillator	0	1,000	1,000	0
TOTAL RESTRICTED FUNDS	18,827	6,028	24,855	0
UNRESTRICTED FUNDING				
General Funds	76,473	60,411	52,428	84,456
TOTAL FUNDS	95,300	66,439	77,283	84,456

FRIENDS OF SWANSEA BOTANICAL GARDENS

England & Wales - Charity number 1052032

Accounts



FRIENDS OF SWANSEA BOTANICAL GARDENS

Registered Charity Number: 1052032

Annual Report and financial statements for the 12 months ended 31st December 2023

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FRIENDS OF SWANSEA BOTANICAL GARDENS

General Information for the 12 months ended 31st December 2023

Reference and administration details

Charity name	Friends of Swansea Botanical Gardens
Working name	FSBG
Charity Number	1052032
Charity's principal address	Botanical Gardens Singleton Park Swansea SA2 9DU

Trustees

Beth Winkley	Chairperson
Susan Barker	Treasurer
Gaynor Clatworthy	Secretary
Ceri Davies	
Tricia Hannington	Resigned 26 th July 2023
Janet Leach	
Howard Morgan	
Sonja Olsen	
Nicola Partridge	Resigned 31 st May 2023
Amiel Price	Resigned 31 st May 2023
Emilie Short	
Jeff Thomas	
Amanda White	Appointed 31 st May 2023
Stephen Kidwell	Appointed 31 st May 2023

Independent examiner	Stephen Kent & Company Chartered Accountants 456 Gower Road Killay Swansea SA2 7AL
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Bankers	Lloyds Bank plc Oxford Street Swansea SA1 3AF
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FRIENDS OF SWANSEA BOTANICAL GARDENS

Trustees Annual Report for the 12 months ended 31st December 2023

The Trustees present their report along with the financial statements for the twelve months ended 31 December 2023. The financial statements comply with the Charities Act 2011 and SORP and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102).

Structure, Governance & Management

Friends of the City of Swansea Botanical Complex was established in 1994 in order to promote the Botanical Gardens in Singleton Park, Clyne Gardens and Plantasia. In 2021 the organisation was renamed as Friends of Swansea Botanical Gardens (FSBG) to reflect that the organisation now only supports the Botanical Gardens in Singleton Park. The organisation was registered as a charity in 1995 with a Constitution which has subsequently had small amendments.

Its income is generated from the sale of plants at a well-established shop, which has been trading for twenty-seven years. Additional income is acquired through grant funding for specific projects. FSBG has no assets other than cash at the bank, its plant stock and the good will of the volunteers.

FSBG operates under a three-year Licence & Agreement with City & County of Swansea which was renewed in October 2017. The Legal Department of the City & County of Swansea is looking into the renewal of the Licence but delays continue. FSBG is based in two polytunnels in the Botanic Gardens in Singleton Park, all projects undertaken in the parks are either initiated by the Council or with the agreement of the Council. FSBG is an affiliated society of the Royal Horticultural Society [RHS]. The annual insurance with public liability up to £10million is provided by the RHS through its affiliated members' scheme.

The affairs of FSBG are managed by a Board of Trustees consisting of up to thirteen members (eleven at present) to include three Office Bearers – Chair, Honorary Secretary and Honorary Treasurer. Included in the thirteen is a representative of the City Council. All Officers are elected annually and the Chair may not serve more than three consecutive years without the approval of the AGM. All other members are elected annually for a period of three consecutive years. All give their time voluntarily and receive no remuneration or other benefits other than documented expenses. The Committee meets five times each year with the intention of acting in the best interests of the Charity. The AGM is held in May.

Documentation is in place to cover financial policy, equality and diversity, safeguarding, volunteering, environment and grievances. All volunteers have copies of these documents. They are updated as needed to keep pace with legislation.

FSBG is run entirely by volunteers and offers volunteering opportunities for a diverse section of the local community. These volunteering opportunities offer roles for people of various abilities. Without willing volunteers generously giving their time and their skills the charity would not exist.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Volunteer numbers have remained steady this year with a strong core of regular volunteers. A growing number of enquiries have been received through our website for both the polytunnel and horticultural volunteering opportunities and induction sessions are arranged on a regular basis.

Trading

Income is achieved through trading in the community Plant Shop and from grant funding for specific projects. 2023 has been a very successful trading year in the Shop, takings are up 3% on last year which was both surprising and pleasing given the challenging weather conditions and the cost-of-living crisis.

Stock for the Shop comes from three sources: purchased from reputable suppliers, propagated by volunteers from seed and existing stock or donated by the Council and supporters. Stock levels are reviewed regularly to ensure that an adequate range is offered for sale. Following an increased interest from the public in houseplants we have expanded our range of indoor plants. Supplies of plants and compost improved this year almost back to pre-pandemic levels, although prices had risen. Building on the success of the last 2 years we continued to place more reliance on propagating our own stock, ensuring that we were more resilient to market fluctuations.

Objectives & Activities

The overall aims and objectives of FSBG are to preserve, conserve, restore and maintain the gardens and grounds in the Botanical Gardens for the benefit and enjoyment of the public.

This year the Trustees proposed an addition to this objective to reflect the broader impact of our work "To promote and encourage interest, enjoyment and knowledge of horticulture." The wording was approved by the Charity Commission in March and carried unanimously at the AGM in May.

Achievements & Performance

Trading has remained strong in the Plant Shop this year. We are fortunate to attract a large loyal customer base and since the pandemic have seen an increase in new gardeners accessing our plants and advice. Our second polytunnel destroyed by Storm Eunice in February 2022 was finally rebuilt in January 2023. This has provided us with much needed undercover space to store stock and to work. While the polytunnel was cleared of stock we were in a position to reorganise the space, introducing pigeon holes and tables to help facilitate workshops and undertaking essential maintenance work on the stock benches.

The Volunteer Hub has been an invaluable resource and it well used by the volunteers, in particular the Horticultural Volunteers who are working in the wider garden in all weathers. The Horticultural Volunteers scheme has continued to grow and we are encouraged by the numbers of enquiries we receive for volunteering opportunities. Our thanks to the staff of the Botanical Gardens for their continued patience and perseverance with this scheme.



FRIENDS OF SWANSEA BOTANICAL GARDENS

FSBG is mindful of its environmental impact. We aim to purchase plant pots made only from recycled plastic. These are reused as often as are serviceable, we also encourage customers to return their unwanted pots to us and bring their own bags when shopping. Starch based carrier bags are available to purchase and have replaced the free plastic bags and we continue to use peat free compost approved by the RHS. Plant selection for the shop has also become more focussed on plants for pollinators and plants that will withstand summer droughts and hence reduce the amount of water required to tend for them.

Work has continued this year on improving the biodiversity of the Wildflower and Wellbeing Garden with large numbers of perennial wildflowers being planted.

Work started in the spring to plant the 26 Quadrangle flower beds, transitioning them from seasonable bedding planted twice a year to more sustainable perennial planting. Designed by the staff of the Botanical Gardens, each bed has a different theme from Pollinators to Prairie, Piet Oudolf inspired to Arid, Cottage and Perennial Edibles to Hardy Tropical. It is hoped that visitors can take inspiration from these beds for their own gardens. The scheme took 7 months to prepare the soil and plant and a further 3 months in the autumn to add a range of perennial bulbs. FSBG sourced and funded the plants and bulbs, metals arch and obelisks plus the crocodile sculpture for the Hardy Tropical themed bed.

The rose border was replanted in spring. FSBG funded the replacement roses and new botanical labels. Some of the old roses were sold in our shop while others were donated to Parks and Community Gardens across Swansea.

In May FSBG was invited by the Lord Lieutenant to participate in a local celebration of the King's Coronation. FSBG decorated a window in St Mary's Church Swansea and participated in the Service.

New pictorial signage for the herbaceous border were trialled in the summer. They proved to be very popular with the public, making identification of plants so much easier. Following the division of the borders, the maps were updated and revised signs will be installed in spring 2024.

Three specimen trees were purchased by FSBG in the autumn, 2 of which were direct replacements for specimens lost in recent years. Botanical labels have been commissioned.

Plants and seeds were purchased to enhance the collection in the Economic Glasshouse.

In November FSBG held a Sustainable Wreath Making Workshop in Polytunnel 2. The Workshop was run by local floral designer who specialises in using local sustainable materials.

FSBG is an active member of the Friends of Botanical Gardens Forum that brings Friends Groups from over 20 Botanical Gardens together to discuss issues of mutual concern . The Forum met 4 times last year using Zoom.

FSBG uses social media to raise its profile and inform the public of upcoming activities. Our Instagram account started January 2022 is starting to build. Facebook, our main communication platform has seen followers increase by over 10.5% this year. The web site and quarterly e-Newsletter continue to receive positive feedback.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Succession Planning has been high on the Board of Trustees' agenda this year to ensure the continuity of the organisation as a number of trustees are nearing the end of their terms of office. Adverts were placed on social media, with key local networks and via posters in the Gardens. 7 responses were received which are being followed up.

FSBG acknowledges the support, knowledge and guidance of the staff within the Botanical Gardens. Without their continual watering of plants during the week there would be no plant shop.

The Trustees recognise that the work FSBG undertakes is not only important to supporting the local environment and attracting visitors to the area but as part of its investment in supporting communities to keep healthy and active.

Financial Review and Reserves Policy

Unrestricted funds: Incoming resources amounted to £40,202 (2022: £38,177) and expenditure of £48,263 (2022: £32,113) was incurred. There was therefore net outgoing resources of £8,061 (2022: incoming £6,064) Adding the deficit to opening unrestricted funds of £84,534 (2022: £78,470) results in unrestricted funds carried forward at 31st December 2023 were £76,473 (2022: £84,534). These unrestricted funds will be utilised on future projects.

Restricted funds: There was incoming resources of £19,200 (2022: nil) and expenditure of £373 (2022: £3,721) was incurred. Balances brought forward were nil. Restricted funds carried forward are £18,827. This comprises £18,700 (from the Postcode Lottery) for Tree Benches and £127 remaining from the £500 donation for specimen trees. It is intended that the Tree Benches and the remaining specimen trees will be installed in the early part of 2024.

Reserves Policy

FSBG managing Committee has resolved to set aside a sum of money to provide financial stability and the means for the development of our principal activities. It is intended to maintain the reserves at £20,000 for the coming year, in order to meet any unforeseen requirements or emergencies. This does not include the cost of operating stocks of plants and consumables, without which the charity cannot function.

In addition of being able to cover potential risks and contingencies that may arise from time to time, the Reserves Policy aims to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur.

The managing Committee annually reviews the amount of reserves required to ensure that they are adequate to fulfil continuing obligations.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Investment Policy

The funds held by the Charity are invested with the objective of obtaining the highest interest rates available with the minimum of risk.

Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial year showing 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, make judgements and estimates that are reasonable and prudent; and prepare the financial accounts 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 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 (FRS 102), and the Charity SORP Regulations.

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.

The trustees' report was approved by the trustees on 29th May 2024 and signed on their behalf by:

Beth Winkley
Chair
29th May 2024



FRIENDS OF SWANSEA BOTANICAL GARDENS

Independent Examiners Report to the Trustees of The Friends of Swansea Botanical Gardens.

I report on the accounts of the Friends of the Swansea Botanical Gardens for the 12 months ended 31st December 2023 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner: -

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is my responsibility to:

- ~ examine the accounts under section 145 of the 2011 Act;
- ~ follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- ~ 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 you as 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 the connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Kent, FCA

31.5.2024.....date

Stephen Kent & Company
456 Gower Road
Killay, Swansea SA2 7AL



FRIENDS OF SWANSEA BOTANICAL GARDENS

Statement of financial activities for the 12 months to 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 31/12/2023 £	Total Funds 31/12/2022 £
Incoming Resources					
Donations & Grants		332	19,200	19,532	253
Trading Income		39,029	0	39,029	37,884
Interest on Investments		841	0	841	40
Total Incoming Resources		40,202	19,200	59,402	38,177
Resources Expended					
Charitable Activities	3	36,594	373	36,967	20,102
Plants & Materials for Resale		9,456	0	9,456	10,826
Other Trading Materials		1,505	0	1,505	4,240
Administration		708	0	708	666
Total Resources Expended		48,263	373	48,636	35,834
NET INCOMING/OUTGOING RESOURCES		-8,061	18,827	10,766	2,343
Balances brought forward as at 1st January 2023		84,534	0	84,534	82,191
Balances carried forward as at 31st December 2023		76,473	18,827	95,300	84,534

The Statement of Financial activities includes all gains and losses recognised in the year

All incoming resources and resources expended derive from continuing activities



FRIENDS OF SWANSEA BOTANICAL GARDENS

Balance Sheet as at 31st December 2023

		31st December 2023	31st December 2022
	Note	£	£
Current Assets			
Stock	5	4,936	6,083
Cash at Bank		91,161	79,637
Cash in Hand		50	69
Prepayments		199	279
Total Current Assets		<u>96,346</u>	<u>86,068</u>
Current Liabilities			
Accruals		1,046	1,534
NET TOTAL ASSETS		<u>95,300</u>	<u>84,534</u>
Funds			
Unrestricted	6	76,473	84,534
Restricted	6	18,827	0
TOTAL FUNDS		<u>95,300</u>	<u>84,534</u>

The Financial Statements were approved by the trustees on 29th May 2024 and signed on their behalf by:-

Beth Winkley

Chair

29th May 2024



FRIENDS OF SWANSEA BOTANICAL GARDENS

Notes to the financial statements for the year ended 31st December 2023

1. Accounting policies

The accounts have been prepared on a going concern basis under the historical cost convention, and in accordance with the Charities Act 2011 and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102). Also, the Charities SORP (FRS 102).

The following accounting policies have been used:

- (a) Interest receivable is accounted for in the year in which it falls due.
- (b) Donations receivable and Trading Income are accounted for in the year in which they are received.
- (c) Funds accounting - Funds held by the charity are: Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the accounts.
- (e) Resources expended - All expenditure is accounted for on an accrual accounting basis and has been classified under headings that aggregate all costs related to the category.

2. Taxation

FSBG is a registered charity and, accordingly, is exempt from taxation on its income and gains where they are applied for charitable purposes.



FRIENDS OF SWANSEA BOTANICAL GARDENS

3. Direct Charitable Expenditure

	Unrestricted Funds	Restricted Funds	Total to 31/12/2023	Total 2022
	£	£	£	£
Plants for New Planting Schemes	28,661	0	28,661	796
Other Landscaping - New Planting Schemes	5,299	0	5,299	
Plant Labelling	1,478	0	1,478	3,190
Specimen Trees	0	373	373	0
Equipment for Training Area	742	0	742	0
Training for Volunteers	222	0	222	0
Provision of Web-site and NewsLetter	192	0	192	
	36594	373	36967	

4. Trustees' remuneration

None of the trustees were paid any remuneration or expenses by the Charity during the year (2022 none). There have been no related party transactions in the reporting period.

5. Stock

Stock of plants, compost, pots and other materials, used for trading, are valued at the lowest of cost or net realisable value.



FRIENDS OF SWANSEA BOTANICAL GARDENS

6. Funds

< Movement in Resources >				
	Balance 1st January 2023	Incoming	Outgoing	Balance 31st December 2023
	£	£	£	£
RESTRICTED FUNDING				
Postcode Lottery Grant for Tree Seats	0	18,700	0	18,700
Donation in Memory of Heilig Jones	0	500	373	127
TOTAL RESTRICTED FUNDS	0	19,200	373	18,827
UNRESTRICTED FUNDING				
General Funds	84,534	40,202	48,263	76,473
TOTAL FUNDS	84,534	59,402	48,636	95,300

FRIENDS OF SWANSEA BOTANICAL GARDENS

England & Wales - Charity number 1052032

Accounts



FRIENDS OF SWANSEA BOTANICAL GARDENS

Registered Charity Number: 1052032

Annual Report and financial statements for the 12 months ended 31st December 2022

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FRIENDS OF SWANSEA BOTANICAL GARDENS

General Information for the 12 months ended 31st December 2022

Reference and administration details

Charity name Friends of Swansea Botanical Gardens

Working name FSBG

Charity Number 1052032

Charity's principal address Botanical Gardens
Singleton Park
Swansea SA2 9DU

Trustees

Beth Winkley	Chairperson
Susan Barker	Treasurer
Gaynor Clatworthy	Secretary
Ceri Davies	
Tricia Hannington	
Janet Leach	
Howard Morgan	
Sonja Olsen	
Nicola Partridge	
Amiel Price	
Emilie Short	
Jeff Thomas	

Independent examiner Stephen Kent & Company
Chartered Accountants
456 Gower Road
Killay
Swansea SA2 7AL

Bankers Lloyds Bank plc
Oxford Street
Swansea SA1 3AF



FRIENDS OF SWANSEA BOTANICAL GARDENS

Trustees Annual Report for the 12 months ended 31st December 2022

The Trustees present their report along with the financial statements for the twelve months ended 31 December 2022. The financial statements comply with the Charities Act 2011 and SORP and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102).

Structure, Governance & Management

Friends of the City of Swansea Botanical Complex was established in 1994 in order to promote the Botanical Gardens in Singleton Park, Clyne Gardens in Blackpill and Plantasia in the city centre. Since 2021 the organisation has a new name, Friends of Swansea Botanical Gardens to reflect the fact that following reorganisation we now solely support the Botanical Gardens in Singleton Park. The organisation was registered as a charity in 1995 with a Constitution which has subsequently had small amendments.

Its income is generated from the sale of plants at a well-established shop, which has been trading for twenty-six years. Additional income is acquired through grant funding for specific projects. FSBG has no assets other than cash at the bank, its plant stock and the good will of the volunteers.

FSBG operates under a three-year Licence & Agreement with City & County of Swansea which was renewed in October 2017. The Legal Department of the City & County of Swansea are looking into the renewal of the Licence but a delay has arisen due to the COVID-19 pandemic. FSBG is based in two polytunnels in the Botanic Gardens, Singleton Park, Swansea. All projects undertaken in the parks are either initiated by the Council or with the agreement of the Council. FSBG is an affiliated society of the Royal Horticultural Society [RHS]. The annual insurance with public liability of £10million is provided by specialist insurance for RHS affiliated members.

The affairs of FSBG are managed by a Committee consisting of up to thirteen members (twelve at present) to include three Office Bearers – Chair, Honorary Secretary and Honorary Treasurer. Included in the thirteen is a representative of the City Council. All Officers are elected annually and the Chair may not serve more than three consecutive years without the approval of the AGM. All other members are elected annually for a period of three consecutive years. All give their time voluntarily and receive no remuneration or other benefits other than documented expenses. The Committee meets five times each year with the intention of acting in the best interests of the Charity. The AGM is held in May.

Documentation is in place to cover financial policy, equality and diversity, safeguarding, volunteering, environment and complaints. All volunteers have copies of these documents. They are updated as needed to keep pace with legislation.



FRIENDS OF SWANSEA BOTANICAL GARDENS

FSBG is run entirely by volunteers and offers volunteering opportunities for a diverse section of the local community. These volunteering opportunities offer roles for people of various abilities. Without willing volunteers generously giving their time and their skills the charity would not exist.

Volunteer numbers have remained steady with just a few taking a step back since the COVID-19 pandemic. Seven new polytunnel volunteers were recruited in the summer of 2022 five of whom have continued to volunteer. Horticultural volunteer numbers have also remained steady and we continue to hold a waiting list for both types of volunteering opportunities.

Trading

Income is achieved through trading in the community Plant Shop and from grant funding for specific projects. 2022 has been a very successful trading year in the Shop against a backdrop of the current economic climate and the post pandemic boom we experienced in our sales in 2021.

Stock for the Shop comes from three sources: those purchased from reputable suppliers, propagated by volunteers from seed and existing stock or donated by the Council. Stock levels are reviewed regularly to ensure that an adequate range is offered for sale. Supplies of plants and compost improved this year although had not recovered to pre-pandemic levels. Building on the success of 2021 we continued to place more reliance on propagating our own stock, this ensured that we were more resilient to market fluctuations.

Objectives & Activities

The overall aims and objectives of FSBG are to preserve, conserve, restore and maintain the gardens and grounds in the Botanical Gardens for the benefit and enjoyment of the public.

Achievements & Performance

Trading has been uninterrupted at the Plant Shop this year, the first time for 3 years. We are fortunate to attract a large loyal customer base and since the pandemic have seen an increase in new gardeners accessing our plants and advice. FSBG purchased a new skin for the shop polytunnel as it was torn and leaking. The new skin has greatly improved the working environment. Unfortunately, Storm Eunice destroyed our second polytunnel in February 2022, covered by the Council's insurance a new structure was ordered but as of the end of the year it had yet to be installed.



FRIENDS OF SWANSEA BOTANICAL GARDENS

In February 2022 FSBG marked the Queen's Platinum Jubilee with the planting of 2 ornamental trees in the Botanical Gardens. The event was attended by the HM Lord- Lieutenant of West Glamorgan, the High Sheriff and the Lord Mayor along with the local Ward Councillors.

The new portacabin to house the Volunteer Hub was connected to the utilities and opened for volunteers to use in January 2022. This has been an invaluable resource and it well used by the volunteers, in particular the Horticultural Volunteers who are working in the wider garden in all weathers.

The Horticultural Volunteers scheme has continued to grow and we are encouraged by the numbers of enquiries we receive for volunteering opportunities. Our thanks to the staff of the Botanical Gardens for their continued patience and perseverance with this scheme.

Our collaboration with the National Botanic Garden of Wales on the Biophilic Wales Project and the Saving Pollinators Assurance Scheme was very rewarding. Both grant funded projects came to an end in March 2022 but we continue to promote plants for pollinators through our own resources and will continue to work on improving the biodiversity of the Wildflower and Wellbeing Garden.

Work started in the summer to plan the new perennial planting scheme for the quadrangle, the centre piece of the Botanical Gardens. Designed by the staff of the Botanical Gardens, FSBG will source and fund the plants, structures and sculptures. FSBG commissioned a Sculpture Trail to add interest to the borders while they were being prepared for the new planting scheme which is scheduled to start next year.

FSBG commissioned 288 bespoke botanical labels for the trees and shrubs in the Botanical Gardens which have been attached to the specimens for the benefit of the public. New signage for the herbaceous border has also been commissioned and due to be installed next year.

FSBG joined the Friends of Botanical Gardens Forum in September 2022. This is a relatively new Forum that brings Friends Groups from over 20 Botanical Gardens across the UK together to discuss issues of mutual concern. The Forum meets 4 times a year, most are held virtually although one face to face meeting is planned each year.

FSBG funded the replacement of the Japanese Bridge in November 2022. A more robust and accessible structure has now been installed enabling the public to enjoy the Acers.

FSBG is very fortunate to have, on its committee, members who regularly interact with Facebook, Instagram and Twitter to raise our profile. Our web site and quarterly e-Newsletter continue to receive positive feedback.

FSBG acknowledges the support, knowledge and guidance of the staff within the Botanical Gardens. Without their continual watering of plants during the week there would be no plant shop.



FRIENDS OF SWANSEA BOTANICAL GARDENS

The Trustees recognise that the work FSBG undertakes is not only important to supporting the local environment and attracting visitors to the area but as part of its investment in supporting communities keep healthy and active.

Financial Review and Reserves Policy

Unrestricted funds: Incoming resources amounted to £38,177 (2021: £45,172) and expenditure of £32,113 (2021: £23,025) was incurred. There was therefore net incoming resources of £6,064 (2021: £22,147) Adding the surplus to opening unrestricted funds of £78,470 (2021: £56,323) results in unrestricted funds carried forward at 31st December 2022 were £84,534 (2021: £78,470). These unrestricted funds will be utilised on future projects.

Restricted funds: There were no incoming resources (2021: £27,344) and expenditure of £3,721 (2021: £28,533) was incurred. All restricted funds have now been spent. (2021: £3721 remaining).

Future plans

FSBG intend to continue growing a large proportion of our plants from seed to increase our resilience to erratic supplies and spiralling costs of plants, compost, pots and fertilisers. We will continue to use local specialist suppliers when required to broaden our offering. In the coming year the second polytunnel will be re-constructed. The planting of the quadrangle is due to commence in Spring 2023. Also planned is the revamp of the rose border and herb wheel, the installation of signage in the herbaceous border and further botanical labelling across the Botanical Gardens. It is hoped that the August in Bloom programme will return this year, FSBG contribute to this through booking a series of live bands to perform on Sundays.

Reserves Policy

FSBG managing Committee has resolved to set aside a sum of money to provide financial stability and the means for the development of our principal activities. It is intended to maintain the reserves at £20,000 for the coming year, in order to meet any unforeseen requirements or emergencies. This does not include the cost of operating stocks of plants and consumables, without which the charity cannot function.

In addition of being able to cover potential risks and contingencies that may arise from time to time, the Reserves Policy aims to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur.

The managing Committee annually reviews the amount of reserves required to ensure that they are adequate to fulfil continuing obligations.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Investment Policy

The funds held by the Charity are invested with the objective of obtaining the highest interest rates available with the minimum of risk.

Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial year showing 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, make judgements and estimates that are reasonable and prudent; and prepare the financial accounts 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 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 (FRS 102), and the Charity SORP Regulations.

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.

The trustees' report was approved by the trustees on 31st May 2023 and signed on their behalf by:

Beth Winkley
Chair
31st May 2023



FRIENDS OF SWANSEA BOTANICAL GARDENS

Independent Examiners Report to the Trustees of The Friends of Swansea Botanical Gardens.

I report on the accounts of the Friends of the Swansea Botanical Gardens for the 12 months ended 31st December 2022 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner: -

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is my responsibility to:

- ~ examine the accounts under section 145 of the 2011 Act;
- ~ follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- ~ 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 you as 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 the connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Stephen Kent, FCA

Stephen Kent & Company
456 Gower Road

31st May 2023



FRIENDS OF SWANSEA BOTANICAL GARDENS

.....date

Killay, Swansea SA2 7AL

Statement of financial activities for the 12 months to 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 31/12/2022	Total Funds 31/12/2021
		£	£	£	£
Incoming Resources					
Donations & Grants		253	0	253	27,641
Trading Income		37,884	0	37,884	44,868
Interest on Investments		40	0	40	7
Total Incoming Resources		<u>38,177</u>	<u>0</u>	<u>38,177</u>	<u>72,516</u>
Resources Expended					
Charitable Activities	3	16,381	3,721	20,102	37,410
Plants & Materials for Resale		10,826	0	10,826	11,331
Other Trading Materials		4,240	0	4,240	1,436
Administration		666	0	666	1,381
Total Resources Expended		<u>32,113</u>	<u>3,721</u>	<u>35,834</u>	<u>51,558</u>
NET INCOMING/OUTGOING RESOURCES		6,064	-3,721	2,343	20,958
Balances brought forward as at 1st January 2022		78,470	3,721	82,191	61,233
Balances carried forward as at 31st December 2022		84,534	0	84,534	82,191

The Statement of Financial activities includes all gains and losses recognised in the year

All incoming resources and resources expended derive from continuing activities



FRIENDS OF SWANSEA BOTANICAL GARDENS

Balance Sheet as at 31st December 2022

		31st December 2022	31st December 2021
	Note	£	£
Current Assets			
Stock	5	6,083	3,300
Cash at Bank		79,637	87,430
Cash in Hand		69	73
Prepayments		279	
Total Current Assets		<u>86,068</u>	<u>90,803</u>
Current Liabilities			
Accruals		1,534	8,612
NET TOTAL ASSETS		<u>84,534</u>	<u>82,191</u>
Funds			
Unrestricted	6	84,534	78,470
Restricted	6	0	3,721
TOTAL FUNDS		<u>84,534</u>	<u>82,191</u>

The Financial Statements were approved by the trustees on 31st May 2023 and signed on their behalf by:-

Beth Winkley
Chair

31th May 2023



FRIENDS OF SWANSEA BOTANICAL GARDENS

Notes to the financial statements for the year ended 31st December 2022

1. Accounting policies

The accounts have been prepared on a going concern basis under the historical cost convention, and in accordance with the Charities Act 2011 and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102). Also, the Charities SORP (FRS 102).

The following accounting policies have been used:

- (a) Interest receivable is accounted for in the year in which it falls due.
- (b) Donations receivable and Trading Income are accounted for in the year in which they are received.
- (c) Funds accounting - Funds held by the charity are: Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the accounts.
- (e) Resources expended - All expenditure is accounted for on an accrual accounting basis and has been classified under headings that aggregate all costs related to the category.

2. Taxation

FSBG is a registered charity and, accordingly, is exempt from taxation on its income and gains where they are applied for charitable purposes.



FRIENDS OF SWANSEA BOTANICAL GARDENS

3. Direct Charitable Expenditure

	Unrestricted Funds	Restricted Funds	Total to 31/12/2022	Total 2021
	£	£	£	£
Volunteer Hub Portacabin & Equipment	0	1,804	1,804	14,001
Tools for Horticultural Volunteers	506	1,917	2,423	1,000
Botanical Labels	3,190	0	3,190	0
New Footbridge	11,400	0	11,400	0
Plans & Plants – new Planting Scheme	796	0	796	0
Materials & Equipment -Polytunnel Volunteers	489	0	489	0
	16,381	3,721	20,102	

4. Trustees' remuneration

None of the trustees were paid any remuneration or expenses by the Charity during the year (2021 none).

5. Stock

Stock of plants, compost, pots and other materials, used for trading, are valued at the lowest of cost or net realisable value.



FRIENDS OF SWANSEA BOTANICAL GARDENS

6. Funds

< Movement in Resources >				
	Balance 1st January 2022	Incoming	Outgoing	Balance 31st December 2022
	£	£	£	£
RESTRICTED FUNDING				
Postcode Lottery Funding for Volunteer Hub	3,721	0	3,721	0
TOTAL RESTRICTED FUNDS	3,721	0	0	0
UNRESTRICTED FUNDING				
General Funds	78,470	38,177	32,113	84,534
TOTAL FUNDS	82,191	38,177	35,834	84,534

FRIENDS OF SWANSEA BOTANICAL GARDENS

England & Wales - Charity number 1052032

Accounts



FRIENDS OF SWANSEA BOTANICAL GARDENS

Registered Charity Number: 1052032

Annual Report and financial statements for the 12 months ended 31st December 2021

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FRIENDS OF SWANSEA BOTANICAL GARDENS

General Information for the 12 months ended 31st December 2021

Reference and administration details

Charity name Friends of Swansea Botanical Gardens

Working name F.S.B.G.

Charity Number 1052032

Charity's principal address
Botanical Gardens
Singleton Park
Swansea SA2 9DU

Trustees

Jane Terrett	Chairperson retired June 21
Beth Winkley	Chairperson appointed June 21
Susan Barker	Treasurer
Gaynor Clatworthy	Secretary
Ceri Davies	
Tricia Hannington	Appointed June 21
Janet Leach	
Howard Morgan	
Sonja Olsen	
Nicola Partridge	Appointed June 21
Amiel Price	
John Rogers	Retired June 21
Emilie Short	
Jeff Thomas	

Independent examiner
Stephen Kent & Company
Chartered Accountants
456 Gower Road
Killay
Swansea SA2 7AL

Bankers
Lloyds Bank plc
Oxford Street
Swansea SA1 3AF



FRIENDS OF SWANSEA BOTANICAL GARDENS

Trustees Annual Report for the 12 months ended 31st December 2021

The Trustees present their report along with the financial statements for the twelve months ended 31 December 2021. The financial statements comply with the Charities Act 2011 and SORP and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102).

Structure, Governance & Management

Friends of the City of Swansea Botanical Complex was established in 1994 in order to promote the Botanical Gardens in Singleton Park, Clyne Gardens in Blackpill and Plantasia in the city centre. It registered as a charity in 1995 with a Constitution which has subsequently had small amendments. Its income is generated from the sale of plants at a well-established shop, which has been trading for twenty-five years. Additional income is acquired through grant funding for specific projects. FSBG has no assets other than cash at the bank, its plant stock and the good will of the volunteers.

In 2021 the Trustees applied to change the name of the organisation to Friends of Swansea Botanical Gardens. The need to change the name arose from the Local Authority handing the management of Plantasia to Parkwood Leisure Company and Clyne Gardens establishing their own Friends Group. The change of name was approved by the Charity Commission in August 2021. The Friends of the Swansea Botanical Gardens now only supports the Botanical Gardens in Singleton Park.

FSBG operates under a three-year Licence & Agreement with City & County of Swansea which was renewed in October 2017. The Legal Department of the City & County of Swansea are looking into the renewal of the Licence but a delay has arisen due to the COVID-19 pandemic. FSBG is based in two polytunnels in the Botanic Gardens, Singleton Park, Swansea. All projects undertaken in the parks are either initiated by Council or with the agreement of the Council. FSBG is an affiliated society of the Royal Horticultural Society [RHS]. The annual insurance with public liability up to £2million is provided by the RHS through its affiliated member's scheme.

The affairs of FSBG are managed by a Committee consisting of up to thirteen members (twelve at present) to include three Office Bearers – Chair, Honorary Secretary and Honorary Treasurer. Included in the thirteen is a representative of the City Council. All Officers are elected annually and the Chair may not serve more than three consecutive years without the approval of the AGM. All other members are elected annually for a period of three consecutive years. All give their time voluntarily and receive no remuneration or other benefits other than documented expenses. The Committee meets five times each year with the intention of acting in the best interests of the Charity. The AGM is held in May/June.

Documentation is in place to cover financial policy, equality and diversity, safeguarding, volunteering, environment and complaints. All volunteers have copies of these documents. They are updated as needed to keep pace with legislation.

FSBG is run entirely by volunteers and offers volunteering opportunities for a diverse section of the local community. These volunteering opportunities offer roles for people of various abilities. Without willing volunteers generously giving their time and their skills the charity would not exist.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Volunteer numbers are steady but understandably during the COVID-19 pandemic many volunteers have taken a step back. This has been both disappointing for volunteers and challenging for FSBG.

Trading

Income is achieved through trading in the community Plant Shop and from grant funding for specific projects. 2021 has been a demanding year for the Plant Shop due to the COVID-19 pandemic. The shop remained closed for the first 3 months of the year until Government restrictions were lifted. The newly designed one - way system remained in place to ensure the safety of customers and volunteers.

Stock for the Shop comes from three sources: purchased from reputable suppliers, propagated by volunteers from seed and existing stock or donated by the Council. Stock levels are reviewed regularly to ensure that an adequate range is offered for sale. Supplies of plants and compost were scarce and erratic throughout the year so more reliance was placed on propagating our own stock, this ensured that we were more resilient to market fluctuations.

Objectives & Activities

The overall aims and objectives of FSBG are to preserve, conserve, restore and maintain the gardens and grounds in the Botanical Gardens for the benefit and enjoyment of the public.

During the last year FSBG was successful in gaining grant funding of £17,722 from the People's Postcode Lottery to install a portacabin to act as a hub for all volunteers on site. Donations amounting to £8,622 have also been received from a local councillor to purchase new tables for our outdoor shop area. Also a grant of £1,000 was received from Austin Bailey ADF to fund the purchase of new tools for horticultural volunteers.

Achievements & Performance

During the COVID-19 pandemic FSBG was able to complete all but one of our charitable expenditure projects including the new entrance gates to the Botanical Gardens which were officially opened by the Lord Lieutenant of West Glamorgan in September. The new portacabin to house the Volunteer Hub was installed in November and is anticipated to be open to volunteers early in the New Year once the utilities have been connected.

Due to the continuation of the COVID-19 pandemic and restrictions set out by the Welsh Government the Trustees agreed to purchase no herbaceous perennials during the first quarter of 2021. The plant stock was boosted by growing our own plants from seed and cuttings and from donations of plants from Parks and the public. Welsh Government restrictions were lifted from March 2021 when orders for shrubs were placed. FSBG was able to trade throughout the rest of the year resulting in the most successful year ever, for the plant shop.



FRIENDS OF SWANSEA BOTANICAL GARDENS

New staging in Glasshouse 16 was installed by FSBG in appreciation of the help and support the Botanical Gardens' staff have given during the COVID-19 pandemic.

The Horticultural Volunteers scheme continued to work well during the pandemic and FSBG plans to build on this programme next year. Our thanks to the staff of the Botanical Gardens for their continued patience and perseverance with this scheme.

FSBG continues to be involved with the Biophilic Wales Project and the Saving Pollinators Assurance Scheme both of which are led by the National Botanic Garden of Wales.

FSBG is very fortunate to have, on its committee, members who regularly interact with Facebook, Instagram and Twitter to raise our profile. Our web site and quarterly e-Newsletter continue to receive positive feedback. These skills have also been put to good use keeping volunteers engaged during the lockdowns.

FSBG acknowledges the support, knowledge and guidance of the staff within the Botanical Gardens. Without their continual watering of plants during the week there would be no plant shop.

The Trustees recognise that the work FSBG undertakes is not only important to supporting the local environment and attracting visitors to the area but as part of its investment in supporting communities keep healthy and active.

Financial Review and Reserves Policy

Unrestricted funds: Incoming resources amounted to £45,172 (2020 (9 months): £16,871) and expenditure of £23,025 (2020 (9 months): £9,781) was incurred. There was therefore net incoming resources of £22,147 (2020 (9 months): £7,090). Adding the surplus to opening unrestricted funds of £56,323 (2020 (9 months): £49,233) results in unrestricted funds carried forward at 31st December 2021 were £78,470 (2020: £56,323). These unrestricted funds will be utilised on future projects.

Restricted funds: Incoming resources amounted to £27,344 (2020: (9 months): £6,700) and expenditure of £28,533 (2020: (9 months): £18,100) was incurred. The deficit for the year and surplus carried forward amounted to £3,721 (2020: £4910). It is intended that these restricted reserves will be spent in 2022.

Future plans

FSBG intends to continue growing a large proportion of our plants from seed to increase our resilience to erratic supplies and rising costs. We will continue to use local specialist suppliers when required to broaden our offering. In the coming year the shop polytunnel will be replaced. The Queen's Platinum Jubilee will be marked with the planting of new ornamental trees in the Botanical Gardens. A Sculpture Trail is planned for the formal bedding quadrant along with stone planters. Also planned is the revamp of the rose border and herb wheel and additional signage in the herbaceous border and across the Botanical Gardens. It is hoped that the August in Bloom programme will return this year, FSBG contributes to this through booking a series of live bands to perform on Sundays.



FRIENDS OF SWANSEA BOTANICAL GARDENS

Reserves Policy

FSBG managing Committee has resolved to set aside a sum of money to provide financial stability and the means for the development of our principal activities. It is intended to maintain the reserves at £20,000 for the coming year, in order to meet any unforeseen requirements or emergencies. This does not include the cost of operating stocks of plants and consumables, without which the charity cannot function.

In addition of being able to cover potential risks and contingencies that may arise from time to time, the Reserves Policy aims to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur.

The managing Committee annually reviews the amount of reserves required to ensure that they are adequate to fulfil continuing obligations.

Investment policy

The funds held by the Charity are invested with the objective of obtaining the highest interest rates available with the minimum of risk.

Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial year showing 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, make judgements and estimates that are reasonable and prudent; and prepare the financial accounts 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 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 (FRS 102), and the Charity SORP Regulations.

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.

The trustees' report was approved by the trustees on 11th May 2022 and signed on their behalf by:


Beth Winkley

Chair

11th May 2022



FRIENDS OF SWANSEA BOTANICAL GARDENS

Independent Examiners Report to the Trustees of The Friends of Swansea Botanical Gardens.

I report on the accounts of the Friends of the Swansea Botanical Gardens for the 12 months ended 31st December 2021 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner: -

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed. It is my responsibility to:

- ~ examine the accounts under section 145 of the 2011 Act;
- ~ follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- ~ 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 you as 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 the connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Kent, FCA

16.5.2022.....date

Stephen Kent & Company
456 Gower Road
Killay, Swansea SA2 7AL



FRIENDS OF SWANSEA BOTANICAL GARDENS

Statement of financial activities for the 12 months to 31st December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 31/12/2021 £	Total Funds 9 months to 31/12/2020 £
Incoming Resources					
Donations & Grants		297	27,344	27,641	7,020
Trading Income		44,868	0	44,868	16,537
Interest on Investments		7	0	7	14
Total Incoming Resources		<u>45,172</u>	<u>27,344</u>	<u>72,516</u>	<u>23,571</u>
Resources Expended					
Charitable Activities	3	8,877	28,533	37,410	20,906
Plants & Materials for Resale		11,331	0	11,331	5,943
Other Trading Materials		1,436	0	1,436	210
Administration		1,381	0	1,381	822
Total Resources Expended		<u>23,025</u>	<u>28,533</u>	<u>51,558</u>	<u>27,881</u>
NET INCOMING/OUTGOING RESOURCES		22,147	-1,189	20,958	-4,310
Balances brought f/wd as at 1st January 2021		56,323	4,910	61,233	65,543
Balances carried f/wd as at 31st December 2021		78,470	3,721	82,191	61,233

The Statement of Financial activities includes all gains and losses recognised in the year

All incoming resources and resources expended derive from continuing activities



FRIENDS OF SWANSEA BOTANICAL GARDENS

Balance Sheet as at 31st December 2021

		31st December 2021	9 months to 31st December 2020
	Note	£	£
Current Assets			
Stock	5	3,300	3,385
Cash at Bank		87,430	58,402
Cash in Hand		<u>73</u>	<u>56</u>
Total Current Assets		90,803	61,843
Current Liabilities			
Accruals		8,612	610
NET TOTAL ASSETS		<u>82,191</u>	<u>61,233</u>
Funds			
Unrestricted	6	78,470	56,323
Restricted	6	3,721	4,910
TOTAL FUNDS		<u>82,191</u>	<u>61,233</u>

The Financial Statements were approved by the trustees on 11th May 2022 and signed on their behalf by:-


Beth Winkley
Chair

11th May 2022



FRIENDS OF SWANSEA BOTANICAL GARDENS

Notes to the financial statements for the year ended 31st December 2021

1. Accounting policies

The accounts have been prepared on a going concern basis under the historical cost convention, and in accordance with the Charities Act 2011 and with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS102). Also the Charities SORP (FRS 102).

The following accounting policies have been used:

- (a) Interest receivable is accounted for in the year in which it falls due.
- (b) Donations receivable and Trading Income are accounted for in the year in which they are received.
- (c) Funds accounting - Funds held by the charity are: Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the accounts.
- (e) Resources expended - All expenditure is accounted for on an accrual accounting basis and has been classified under headings that aggregate all costs related to the category.

2. Taxation

FSCBC is a registered charity and, accordingly, is exempt from taxation on its income and gains where they are applied for charitable purposes.



FRIENDS OF SWANSEA BOTANICAL GARDENS

3. Direct Charitable Expenditure

	Unrestricted Funds	Restricted Funds	Total to 31/12/2021	Total 9 months to 31/12/2020
	£	£	£	£
Entrance Gates to Botanical Gardens	590	4910	5500	0
Volunteer Hub Portacabin	0	14001	14001	0
Staging - Greenhouse 16	7200	0	7200	0
Tools for Horticultural Volunteers	0	1000	1000	0
Tables for Shop Outdoor Area	131	8622	8753	0
Queens Award Ceremony	956	0	956	0
	8877	28533	37410	

4. Trustees' remuneration

None of the trustees were paid any remuneration or expenses by the Charity during the year (2020 none).

5. Stock

Stock of plants, compost, pots and other materials, used for trading, are valued at the lowest of cost or net realisable value.



FRIENDS OF SWANSEA BOTANICAL GARDENS

6. Funds

< Movement in Resources >				
	Balance 1st January 2021	Incoming	Outgoing	Balance 31st December 2021
	£	£	£	£
RESTRICTED FUNDING				
Crowd Funding Campaign for Gate	4910	0	4910	0
Postcode Lottery Funding for Volunteer Hub	0	17722	14001	3721
Councillor Helliwell - Funding for new plant tables	0	8622	8622	0
Austin Bailey ADF Grant-Tools for Horticultural Volunteers	0	1000	1000	0
TOTAL RESTRICTED FUNDS	4910	27344	28533	3721
UNRESTRICTED FUNDING				
General Funds	56323	45172	23025	78470
TOTAL FUNDS	61233	72516	51558	82191