



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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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.



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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.



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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.



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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 sitting 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.



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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



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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		82,942	84,856
Current Liabilities			
Accruals		1,614	400
NET TOTAL ASSETS		81,328	84,456
Funds			
Unrestricted	6	81,328	84,456
Restricted	6	0	0
TOTAL FUNDS		81,328	84,456

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.



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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.



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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