

**Friends of the Swiss Garden**

**Financial Statements**

**For the Year Ended**

**31 March 2023**

**Friends of the Swiss Garden**

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## **Friends of the Swiss Garden Trustees' Annual Report**

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The trustees present their Annual Report and the financial statements for the year ended 31 March 2023. This report has been prepared in accordance with the provisions under section 133 of the Charities Act 2011 which allows for the preparation of Receipts and Payments accounts by charities with income less than £250,000.

### **Legal Status and Objects**

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

### **Review of Activities and Financial Performance**

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

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

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

### **Going Concern and Reserves Policy**

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

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

### **Appointment of Trustees**

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

### **Trustees**

The trustees who held office during the year were:

Lady Jane Whitbread  
Marion Maule  
Una Watts

### **Approved by the trustees and signed on their behalf by:**

*Marion Maule*

**Marion Maule**  
**Trustee**

**Date:** 18 January 2024

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

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**Trustees**

Lady Jane Whitbread  
Marion Maule  
Una Watts

**Trust Address**

Orchard Grange  
Old Warden  
Biggleswade  
SG18 9HB

**Legal Status**

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

**Independent Examiner**

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

**Friends of the Swiss Garden**  
**Statement of Trustees' Responsibilities**

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

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, supporting regulations and the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

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

It is my responsibility to:

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

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

*Kelly Bretherick*

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

Chartered Accountants  
Cambridge

Date: 19 January 2024

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

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

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

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

**Approved by the Trustees and Signed by:**

*Marion Maule*

**Marion Maule  
Trustee**

**Date:** 18 January 2024

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

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**1 Accounting Policies**

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

Particular accounting policies adopted by the trustees are described below.

a) **Income and Expenditure**

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

**2 Governance costs**

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

**3 Related Party Transactions**

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

**4 Trustees' Remuneration**

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