

**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Charity No SCO34618**

**Whitelaw Wells  
Chartered Accountants  
9 Ainslie Place  
Edinburgh  
EH3 6AT**

**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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# SCOTLAND'S GARDEN LANDSCAPE HERITAGE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements for the year ended 31 December 2023.

This annual report and set of accounts present a summary of our financial activities during the year and give an overview of the general activities.

#### OBJECTIVES AND ACTIVITIES

##### Purpose

The objects of the charity are to safeguard and apply funds raised in Scotland specifically for Scotland's Garden and Landscape Heritage, the principal purposes of which are:

- (1) to promote the study of the history of gardening, landscape gardening and horticulture in Scotland in all its aspects, and
- (2) to promote the protection, conservation, repair and restoration of historic parks, gardens and designed landscapes in Scotland and to advise on their conservation.

##### Aims and activities

The charity was formed to promote and protect the historic gardens and designed landscapes of Scotland.

Activities involve the organisation of recording and conservation projects, running lectures and study days for members and campaigning for our garden and landscape heritage. We issue an online newsletter as well as producing an annual journal called *The Pleasaunce* to support these aims. We heartily thank all contributors to *The Pleasaunce*.

#### ACHIEVEMENTS AND PERFORMANCE

In contrast to recent years, we were pleased to be able to organize a number of successful events in the course of 2023.

In March a group of 22 members and non-members visited the Blackie House Library and Museum in the Old Town of Edinburgh and were guided through a choice group of books, manuscripts, prints and photographs on horticulture and garden design. Dr. William Zachs, the Director of the Library and Museum, has kindly agreed to a further SGLH visit in March 2024. As one member wrote after the first visit, the most striking aspect of the collection is the fantastic condition of every single book.

In June SGLH was able to organize a private visit by a group of 28 members and non-members to Hospitalfield in Arbroath. Those attending enjoyed a guided tour of both the house, redesigned walled garden and nearby Patrick Allan-Fraser Mortuary Chapel.

## SCOTLAND'S GARDEN LANDSCAPE HERITAGE

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### ACHIEVEMENTS AND PERFORMANCE (contd)

The AGM, the first non-virtual meeting since 2019, was held on a fine day in September at Bannockburn House near Stirling. Once the AGM business had been conducted, some 30 members and non-members were given a guided tour of the 17<sup>th</sup> century house followed by a visit to the walled garden under the guidance of its enthusiastic head gardener Margaret Pollock.

The annual SGLH/AHSS joint lecture was held at Augustine United Church, Edinburgh, in November and comprised talks by Helen Bowman, Clare Sorensen and Julie Candy from Historic Environment Scotland (HES), and Matt Benians on the subject of Scotland's post war designed landscapes.

The GGEL recording project in East Lothian continued to make good progress in 2023. Regular meetings were held with volunteers in the Star Room at the John Gray Centre in Haddington. The focus has now moved to the drafting and editing of reports. In addition, significance assessments have been drafted for 16 sites. The Steering Group, comprising representatives of SGLH, East Lothian Council (ELC) and Historic Environment Scotland, met twice in the course of the year. There are currently approximately 14 volunteers working on the project.

The latest edition of The Pleasaunce was issued to members in January 2024. This issue includes items on designed landscapes of the recent past, the Crawick Multiverse, Little Sparta, the Broomhill project in Glasgow, the Scottish Modernism Landscape project as well as a book review and an appreciation of H.F. Clark.

Our members continue to be kept informed by our e-news, of which there were three issues in 2023, and by regular updates on the SGLH website.

Alison Allighan, our Conservation consultant, stood down from the role in April 2023 and has been replaced by Bea Dower and Matt Benians, supported by a Conservation sub-committee. Since April 2023 we have responded to a total of 29 enquiries. These include 10 enquiries from planning authorities, 11 enquiries from Scottish Forestry and 8 enquiries from other sources, including the Scottish Government and Scotland's Landscape Alliance. Alison was granted honorary life membership in recognition of her invaluable contributions to the conservation cause.

Our Honorary Research Advisor, Christopher Dingwall, continues to respond to regular enquiries from owners and students of historic designed landscapes.

Our membership both grows and diversifies, standing now at over 140. As agreed at the AGM, subscription fees were increased on 1 January 2024.

In the course of the year, the Board decided to establish the Vanessa Stephen Conservation Fund in recognition of Vanessa's outstanding work and contributions to SGLH over the years. Donations to the Fund have come not only from individuals but also from the Mushroom Trust. An event to celebrate Vanessa's life was held at the RBGE in May 2023.

## SCOTLAND'S GARDEN LANDSCAPE HERITAGE

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2023

Matt Benians was elected as Chair with Hannah Tweedie acting Vice-Chair during the continuing sabbatical of our Vice-Chair, Christopher Dingwall.

Fiona Gordon and David Lockhart were elected as new Trustees at the AGM. We thus have a full complement of nine Trustees on the Board.

#### **FINANCIAL REVIEW**

The charity generated a surplus for the year of £13,125 (2022: £2,889). The total income amounted to £26,586 (2022: £12,017) of which £20,645 (2022: £7,000) was restricted and £5,941 (2022: £5,017) was unrestricted. Total expenditure amounted to £13,461 of which £6,980 (2022: £4,398) was restricted and £6,481 (2022: £4,730) was unrestricted. At the balance sheet date the unrestricted reserves were £6,964 (2022: £7,504), and the restricted reserves were £15,115 (2022: £1,450).

#### **Reserves policy**

The unrestricted funds represent income earned and donations received but not yet utilised in supporting charitable activities. The charity has no staff or other significant commitments and is able to manage expenditure according to available funds. At 31 December 2023 the free reserves were £6,964, which are considered sufficient to meet annual administrative costs in the event of a loss of income.

#### **Plans for future periods**

The GGEL project will remain a major focus of our work. Planning an events programme which not only responds to the wishes of the membership but attracts new members will continue to be a primary goal of the Board. Strengthening the on-line presence of the charity will also be an important aim. This includes considering publishing our annual journal *The Pleasaunce* as an e-book. We have started to organize a study day on 'Scottish Orchards Past and Present' in September. This event is intended to build upon the success of the 'Branklyn Garden Centenary' study day in 2022. The Conservation Advisor supported by the Chair and Conservation sub-committee will continue to respond to enquiries. Our Chair is keen to promote the aims and objectives of the Charity to a wider audience.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity was set up in August 2003 as 'The Garden History Society in Scotland Conservation Trust' but converted to a SCIO, 'Scotland's Garden and Landscape Heritage' on 11 May 2015. The initial Trust was set up by the Scottish Group of the Garden History Society to safeguard and apply funds raised in Scotland specifically for the society's work in Scotland. The charity runs alongside but separately from the Gardens Trust (formerly Garden History Society), which is a Charitable Company limited by guarantee registered in England and Wales.

## SCOTLAND'S GARDEN LANDSCAPE HERITAGE

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### Administrative Structure

The Board normally meets once every two months, with additional extra informal sub-committee meetings to discuss items as necessary: Events and Conservation for example.

#### Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity. The Trustees are satisfied that systems are in place to manage exposure to those risks.

**Registered Charity Number:** SC034618

**Charity name:** Scotland's Garden and Landscape Heritage (also known as 'SGLH')

**Principle Address:** 34/2 Moray Place  
Edinburgh, Lothian  
EH3 6BX

#### Charity Trustees:

Mr M Benians	Chair (appointed 02/09/2023)
Mrs J Riley	
Mr C H Dingwall	Vice Chair (currently on sabbatical leave)
Mr R Luther	Honorary Treasurer/acting Secretary
Ms F S Barron	
Ms H M Tweedie	Acting Vice Chair
Ms M Brown	
Ms F Gordon	(appointed 02/09/2023)
Mr D Lockhart	(appointed 02/09/2023)

<b>Bankers:</b>	TSB Bank Plc	Bank of Scotland
	Excel House	Business Banking
	30 Sempie Street	PO Box 1984
	Edinburgh	Andover
	EH3 8BL	SP10 9GZ

**Independent Examiner:** Louise Presslie MA C.A.  
Whitelaw Wells  
Chartered Accountants  
9 Ainslie Place  
Edinburgh  
EH3 6AT

**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**

**TRUSTEES' REPORT (Continued)**

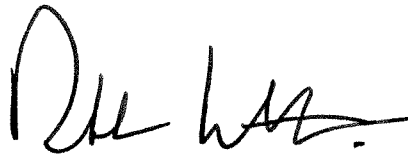
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The Board of Trustees must prepare financial statements that give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The Board of Trustees is responsible for keeping proper accounting records that, on request, must reflect the current financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Board is also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 1 May 2024 and signed on their behalf by:

Mr R Luther – Trustee

A handwritten signature in black ink, appearing to read 'R Luther', with a stylized flourish at the end.

**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**

**INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of the charity for the period ended 31 December 2023, which are set out on pages 7 to 11.

**Respective responsibilities of the Trustees and the Independent Examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations (as amended) does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of 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 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.



Louise Presslie MA CA  
Whitelaw Wells  
Chartered Accountants  
9 Ainslie Place  
Edinburgh  
EH3 6AT  
Date: 1 May 2024



**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**

**RECEIPTS AND PAYMENTS REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted	Restricted	2023 Total £	Re-stated 2022 Total £
	Notes				
<b>RECEIPTS</b>					
Donations	2	373	3,145	3,518	766
Grants	3	-	17,500	17,500	7,000
Subscriptions		3,402	-	3,402	2,535
Gross trading receipts	4	298	-	298	648
Gross receipts from Other charitable activities		1,868	-	1,868	1,068
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Receipts</b>		5,941	20,645	26,586	12,017
		<hr/>	<hr/>	<hr/>	<hr/>
<b>PAYMENTS</b>					
Payments for charitable activities	5	5,049	6,980	12,029	8,332
Governance costs					
Independent Examiners fee		1,056	-	1,056	796
AGM		376	-	376	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Payments</b>		6,481	6,980	13,461	9,128
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (payments)/receipts</b>		(540)	13,665	13,125	2,889
<b>Transfers to/(from) funds</b>		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>(Deficit)/surplus for the year</b>		(540)	13,665	13,125	2,889
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances</b>					
Brought forward		7,504	1,450	8,954	6,065
(Deficit)/surplus for the year		(540)	13,665	13,125	2,889
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances carried forward</b>		6,964	15,115	22,079	8,954
		<hr/>	<hr/>	<hr/>	<hr/>

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

STATEMENT OF BALANCES

AT 31 DECEMBER 2023

			2023	Re-stated
	Unrestricted	Restricted	Total	Total
Notes			£	£
<b>Cash at bank and in hand</b>				
Balance at beginning of year	7,504	1,450	8,954	6,065
(Deficit)/surplus for the year	(540)	13,665	13,125	2,889
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total cash funds at end of year</b>	<b>6,964</b>	<b>15,115</b>	<b>22,079</b>	<b>8,954</b>
	<hr/>	<hr/>	<hr/>	<hr/>

**For information only**

**Other liabilities**

Accruals – Independent examiners fee

£  
1,164

All other assets and liabilities relate to unrestricted funds.

The financial statements were approved by the Board of Trustees on 1 May 2024 and were signed on their behalf by:

Mr R Luther – Trustee



**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. Accounting Policies**

**Basis of Preparation**

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all moneys received and paid via the bank and in cash by the charity during the financial year along with a statement of balances. No adjustment has been made for any income due but not received, nor for any expenses incurred but not yet paid at the year end.

The 2022 figures have been re-stated to correct some transactions incorrectly recorded during this year.

**2. Donations**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>Re-stated</b>
			<b>£</b>	<b>2022</b>
				<b>£</b>
Donations and gift aid	373	3,145	3,518	766
	_____	_____	_____	_____
	373	3,145	3,518	766
	_____	_____	_____	_____

Income was £3,518 (2022: £766) of which £373 (2022: £766) was unrestricted and £3,145 (2022: £Nil) was restricted.

**3. Grants**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>Re-stated</b>
			<b>£</b>	<b>2022</b>
				<b>£</b>
East Lothian Council – GGEL	-	14,000	14,000	7,000
The Mushroom Trust	-	3,500	3,500	-
	_____	_____	_____	_____
	-	17,500	17,500	7,000
	_____	_____	_____	_____

Included above is restricted grant income amounting to £17,500 (2022: £7,000).

**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>4. Gross trading receipts</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>Re-stated</b>
			<b>£</b>	<b>2022</b>
				<b>£</b>
Conservation services rendered	298	-	298	648
	<u>298</u>	<u>-</u>	<u>298</u>	<u>648</u>
	<u>298</u>	<u>-</u>	<u>298</u>	<u>648</u>
<b>5. Payments relating to charitable activities</b>				<b>Re-stated</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Travel & subsistence	173	-	173	-
Conservation work	971	6,980	7,951	5,536
Events	1,850	-	1,850	-
Website Development	672	-	672	384
Subscriptions	210	-	210	270
Insurance	96	-	96	96
Other	100	-	100	817
Bank charges	64	-	64	51
<i>Support costs:</i>				
Printing, postage & stationery	913	-	914	1,178
	<u>5,049</u>	<u>6,980</u>	<u>12,029</u>	<u>8,332</u>
	<u>5,049</u>	<u>6,980</u>	<u>12,029</u>	<u>8,332</u>

Included above is restricted expenditure amounting to £6,980 (2022: £4,398). All other expenditure was unrestricted in both the current and previous years.

**6. Trustees' remuneration and expenses**

No trustees received any remuneration relating to their position as charity trustees, however they may be reimbursed for expenses incurred on behalf of the charity.

During the year two trustees (2022: No trustees) were reimbursed expenses of £306 (2022: £Nil).

**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. Movement in funds**

	<b>At 1 Jan 2023 £</b>	<b>Income £</b>	<b>Expense £</b>	<b>Transfers £</b>	<b>At 31 Dec 2023 £</b>
<b>Unrestricted Funds</b>	7,504	5,941	(6,481)	-	6,964
<b>Restricted Funds</b>					
Glorious Gardens East Lothian	1,450	14,000	(6,980)	-	8,470
Vanessa Stephen Conservation Fund	-	6,645	-	-	6,645
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8,954	26,586	(13,461)	-	22,079
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
					<b>Restated At 31 Dec 2022</b>
	<b>At 1 Jan 2022 £</b>	<b>Income £</b>	<b>Expense £</b>	<b>Transfers £</b>	<b>£</b>
<b>Unrestricted Fund</b>	7,217	5,017	(4,730)	-	7,504
<b>Restricted Funds</b>					
Glorious Gardens East Lothian	-	7,000	(4,398)	(1,152)	1,450
Website Development	(1,152)	-	-	1,152	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	6,065	12,017	(9,128)	-	8,954
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The Vanessa Stephen Conservation Fund in recognition of Vanessa's outstanding work and contributions to SGLH over the years. Contributions to the Fund have come not only from individuals but also from the Mushroom Trust. An event to celebrate Vanessa's life was held at the RBGE in May 2023.

Website Development represents funding received to develop a new website for the charity. Glorious Gardens East Lothian is a project to test the digital recording toolkit prepared by Scotland's Garden and Landscape Heritage in live conditions on sixty target sites in East Lothian.