SCOTLAND'S GARDEN LANDSCAPE HERITAGE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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SCOTLAND'S GARDEN LANDSCAPE HERITAGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements for the year ended 31 December 2024.

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

Highlights in 2024 included a second visit to Blackie House, a trip to Crawick Multiverse, the AGM at Cambo Estate, an incredibly successful study day about Pomology in Scotland at Megginch Castle, and the annual AHSS/SGLH joint lecture.

Further to the visit to the Blackie House Library and Museum in the Old Town of Edinburgh in March 2023, Dr. William Zachs, the Director of the Library and Museum, kindly agreed to a further SGLH visit in March 2024 during which some 14 guests were guided through a choice group of books, manuscripts, prints and photographs on horticulture and garden design.

In May 2024 SGLH organized a guided tour of the Crawick Multiverse at Sanquhar. As one of those participating in the tour said afterwards, "one can't help but survey the surrounding horizons of Dumfries and Galloway and experience the Crawick Multiverse from a perspective that Charles Jencks himself must have imagined before its realisation."

ACHIEVEMENTS AND PERFORMANCE (contd)

This year's SGLH AGM was held at Cambo Estate. Following the formal meeting and lunch served in the studio within the Stables Visitor Centre at Cambo Estate, SGLH members were given a short talk on the development of the designed landscape by Keri Ivins, Managing Director of Cambo Estate. Keri then led them on a short walk to see the core components of the designed landscape, which included a Dovecot. They were joined by Katherine Taylor, the estate's Head Gardener, at the entrance to the Walled Garden, and she took them on a tour of the Walled Garden, the Edible Garden and the North American Prairie Garden.

In October, 68 SGLH members and guests attended the Pomology Study Day to learn about Scotland's orchards and to tour the walled garden and orchards at Megginch Castle. To quote the words of one of those attending this event, "the study day consisted of five talks – yes 5 - kept rigorously to the time table and allowing time for questions – and each one covering a different aspect, and each one very interesting – not a boring moment to be had."

The annual SGLH/AHSS joint lecture was held at the Augustine United Church, Edinburgh, in November and consisted of a talk by Dr. David Munro on Drumlanrig: The Making of a Ducal Landscape.

The GGEL recording project in East Lothian made further good progress in 2024. Regular meetings were held with volunteers in the Star Room at the John Gray Centre in Haddington. A total of 48 reports have now been completed or are in progress, together with 23 significance assessments. The important task now is to prioritise the remaining reports to be completed with statements of significance, given the limited amount of funds left in the budget. The Steering Group, comprising representatives of SGLH, East Lothian Council (ELC) and Historic Environment Scotland, met three times in the course of the year.

The first digital edition of The Pleasaunce will be issued to members in early 2025. This issue includes items on Dundee's Baxter Park, an exploration into the history of Comely Gardens, a short bibliography of Scottish garden history and articles on "The Fair Botanists" and "Gardens of Earthly Delight: the History of Deer Parks".

Our members continue to be kept informed by our e-news, of which there were three issues in 2024, and by regular updates on the SGLH website.

Our Conservation consultant, Beatrice Dower supported by Matthew Benians (Chair), responded to a total of 27 enquiries in 2024. These include 4 enquiries from planning authorities, 12 enquiries from Scottish Forestry and 11 enquiries from other sources, including Historic Environment Scotland concerning the proposal to include Crawick Multiverse on Scotland's Inventory of Gardens and Designed Landscapes.

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

Our membership continues to grow, standing now at virtually 160.

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

The charity generated a deficit for the year of £2,906 (2023: surplus £13,125). The total income amounted to £11,635 (2023: £26,586) of which £1,076 (2023: £20,645) was restricted and £10,559 (2023: £5,941) was unrestricted. Total expenditure amounted to £14,541 (2023: £13,461) of which £8,925 (2023: £6,980) was restricted and £5,616 (2023: £6,481) was unrestricted. At the balance sheet date the unrestricted reserves were £5,557 (2023: £6,964), and the restricted reserves were £13,616 (2023: £15,115).

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 2024 the free reserves were £5,557, 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 seeks to attract 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 our annual journal The Pleasaunce which was published as an e-book for the first time in 2024. The Conservation consultant supported by the Chair will continue to respond to enquiries from Local Authorities, Scottish Forestry and other sources. Our Chair is keen to promote the aims and objectives of the Charity to a wider audience by attending the Gardens Trust quarterly Board meetings, and Built Environment Scotland, Historic Environment Working Group quarterly meetings.

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 2024

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
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	
Mr D Lockhart	

Bankers:	TSB Bank Plc Excel House 30 Semple Street Edinburgh EH3 8BL	Bank of Scotland Business Banking PO Box 1984 Andover SP10 9GZ
Independent Examiner:	Louise Presslie CA Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh EH3 6AT	

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 26 February 2025 and signed on their behalf by:

Mr R Luther – Trustee

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the period ended 31 December 2024, 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 CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

26 February 2025

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

RECEIPTS AND PAYMENTS REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted	Restricted	2024 Total £	2023 Total £
RECEIPTS					
Donations	2	893	1,076	1,969	3,518
Grants	3	-	-	-	17,500
Subscriptions		3,692	-	3,692	3,402
Gross trading receipts	4	2,873	-	2,873	298
Gross receipts from Other charitable activities		3,101	-	3,101	1,868
Total Receipts		10,559	1,076	11,635	26,586
PAYMENTS					
Payments for charitable activities	5	4,227	8,925	13,152	12,029
Governance costs					
Independent Examiners fee		1,164	-	1,164	1,056
AGM		225	-	225	376
Total Payments		5,616	8,925	14,541	13,461
Net (payments)/receipts		4,943	(7,849)	(2,906)	13,125
Transfers to/(from) funds		(6,350)	6,350	-	-
(Deficit)/surplus for the year		(1,407)	(1,499)	(2,906)	13,125
Fund balances					
Brought forward		6,964	15,115	22,079	8,954
(Deficit)/surplus for the year		(1,407)	(1,499)	(2,906)	13,125
Fund balances carried forward		5,557	13,616	19,173	22,079

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STATEMENT OF BALANCES

AT 31 DECEMBER 2024

	Notes	Unrestricted	Restricted	2024 Total £	2023 Total £
Cash at bank and in hand					
Balance at 1 January 2024		6,964	15,115	22,079	8,954
(Deficit)/surplus for the year		(1,407)	(1,499)	(2,906)	13,125
Total bank funds at 31 December 2024		5,557	13,616	19,173	22,079

For information only

Other assets

	£
Other debtors – Gift Aid receivable	384
Prepayments – website hosting	484

Other liabilities

	£
Accruals – Independent examiner's fee	1,272

All other assets and liabilities relate to unrestricted funds.

The financial statements were approved by the Board of Trustees on 26 February 2025 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.

2. Donations

	Unrestricted	Restricted	2024 £	2023 £
Donations and gift aid	893	1,076	1,969	3,518
	893	1,076	1,969	3,518

Income was £1,969 (2023: £3,518) of which £893 (2023: £373) was unrestricted and £1,076 (2023: £3,145) was restricted.

3. Grants

	Unrestricted	Restricted	2024 £	2023 £
East Lothian Council – GGEL	-	-	-	14,000
The Mushroom Trust	-	-	-	3,500
	-	-	-	17,500

Included above is restricted grant income amounting to £Nil (2023: £17,500).

4. Gross trading receipts

	Unrestricted	Restricted	2024	2023
			£	£
Conservation services rendered	2,850	-	2,850	298
Newsletter	23	-	23	-
	2,873	-	2,873	298

5. Payments relating to charitable activities

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Travel & subsistence	95	-	95	173
Conservation work	-	8,925	8,925	7,951
Events	1,285	-	1,285	1,850
Website Development	1,680	-	1,680	672
Subscriptions	-	-	-	210
Insurance	96	-	96	96
Other	210	-	210	100
Bank charges	71	-	71	64
Support costs:				
Printing, postage & stationery	790	-	790	913
	4,227	8,925	13,152	12,029

Included above is restricted expenditure amounting to £8,925 (2023: £6,980). 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 (2023: two trustees) were reimbursed expenses of £103 (2023: £306).

7. Movement in funds

	At 1 Jan 2024 £	Income £	Expense £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds	6,964	10,559	(5,616)	(6,350)	5,557
Restricted Funds					
Glorious Gardens East Lothian	8,470	-	(8,050)	3,500	3,920
Vanessa Stephen Conservation Fund	6,645	1,076	(875)	2,850	9,696
	22,079	11,635	(14,541)	-	19,173

	At 1 Jan 2023 £	Income £	Expense £	Transfers £	At 31 Dec 2023 £
Unrestricted Funds	7,504	5,941	(6,481)	-	6,964
Restricted Funds					
Glorious Gardens East Lothian	1,450	14,000	(6,980)	-	8,470
Vanessa Stephen Conservation Fund	-	6,645	-	-	6,645
	8,954	26,586	(13,461)	-	22,079

The Vanessa Stephen Conservation Fund was set up 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. The transfer from unrestricted funds represents income from conservation work consultancy which the trustees consider best placed in the Vanessa Stephen Conservation Fund.

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. Transfers from unrestricted funds are to reflect spend in 2022 and 2023 which the Trustees would like to fund from unrestricted reserves.