

**SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE  
(Scottish Charitable Incorporated Organisation)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Charity No: SC034618**

**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 2022**

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# SCOTLAND'S GARDEN LANDSCAPE HERITAGE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements for the year ended 31 December 2022.

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

For various reasons, the events programme for 2022 had to be curtailed. A planned visit to Hill House/Hermitage park was cancelled owing to the low interest shown. A planned visit to Hermitage/Dunkeld was shelved for the time being as a result of the difficulties encountered in making the necessary logistical arrangements. The highlight of the programme proved to be the visit to Branklyn Garden on 16 June. The event, timed to coincide with the centenary of the Garden, was oversubscribed, and all those who attended agreed that the visit had been a great success. The difficulties encountered in setting up an events programme in 2022 prompted the Board to run a short survey among the members in order to determine the ingredients for a more successful programme in the future. The results of the survey showed that most members would prefer study visits to the more easily accessible and lesser known sites at weekends. The Board hopes that the 2023 programme will be more in tune with the preferences of the members.

The GGEL recording project in East Lothian made good progress in 2022. More than 30 sites are currently at various stages of recording, and draft significance assessments have already been prepared for some ten sites. The Steering Group, comprising representatives of SGLH, Archaeology Scotland, East Lothian Council (ELC) and Historic Environment Scotland, met four times in the course of the year. Although there are currently approximately twenty volunteers working on the project, more are definitely needed, bearing in mind that the aim is to survey approximately 60 sites by the end of March 2024.

## SCOTLAND'S GARDEN LANDSCAPE HERITAGE

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### **ACHIEVEMENTS AND PERFORMANCE (contd)**

On 14 November we held our annual joint lecture with the Architectural Heritage Society of Scotland (AHSS). Judy Riley presented a talk on 'Ornaments and Obelisks: Changes at Tynninghame in the Early 19<sup>th</sup> Century'.

On 22 November we held our virtual AGM over Zoom. Altogether 22 members attended. As in previous years, the formal proceedings were followed by a lively, informal discussion amongst participants.

The latest edition of *The Pleasaunce* was issued in early 2023. This issue includes a fresh look at rhododendrons and their reputation, an examination of the overlooked Cottage Garden Societies and Shows, a study revealing the contemporary prejudice against women's appreciation of the Picturesque and finally an article on Dunbar's Close, together with two book reviews and a tribute to the late Vanessa Stephen.

Our members continue to be kept informed by our e-news and by regular updates on the SGLH website. The articles in the e-news during 2022 included a review of forthcoming events, an update on the GGEL project and three book reviews.

A limited amount of casework continued to be undertaken by Alison Allighan, our Conservation consultant, but Alison has indicated that she will no longer be able to provide this service as from June 2023 owing to the pressure of other work commitments. The Board is currently exploring alternative solutions.

Our Honorary Research Advisor, Christopher Dingwall, regularly responds to enquiries from owners and students of historic designed landscapes.

Our membership numbers continue to grow following the launch of the new website in 2020 and now stands at over 140.

In December the Board had the sad duty of announcing the death of its Chairman, Vanessa Stephen. Vanessa had devoted many years to the work and causes of SGLH, and an event to celebrate her life will be organized in the course of 2023.

The Board was also informed in the course of 2022 that its Vice-Chairman, Christopher Dingwall, had requested a sabbatical owing to pressure of work. The Board fully endorsed that request and informed the membership accordingly at the Annual General Meeting in November. Matt Benians took over as acting Vice-Chairman with Christopher retaining his title as Vice-Chairman during his sabbatical.

Marion Shawcross has also stood down as Board member although she has kindly offered to continue to draft the record of Board meetings and will continue to play a leading role in the GGEL project.

Whereas the Board is normally made up of nine members, it is currently composed of only seven members. An appeal will be made at the forthcoming AGM for new members to assist the Board in dealing with an ever-increasing workload.

# SCOTLAND'S GARDEN LANDSCAPE HERITAGE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### **FINANCIAL REVIEW**

The charity generated a deficit for the year of £61 (2021: £1,654). The total income amounted to £13,169 (2021: £3,690) of which £8,152 (2021: £NIL) was related to restricted projects and £5,017 (2021: £3,690) to unrestricted funds. At the balance sheet date the unrestricted reserves were £6,004 (2021: £7,217), with £NIL (2021: £-1,152) in restricted funds. The negative restricted reserve in 2021 represents payments in advance of receipt of grant income after the year end.

#### **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 2022 the free reserves were £6,004 (2021: £7,217), which is 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 over the next two years. Finding a satisfactory solution to the delivery of conservation casework will also be an important task for the Board, as will the identification of funding sources for that work. Bringing the Board back to full strength will be an immediate priority. Planning an events programme which fully responds to the wishes of the membership will continue to be a primary goal of the Board.

#### **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.

##### **Appointment of Trustees**

The charity is governed by a Board of Trustees. The Trustees are chosen for their individual qualifications, experience and skills to cover the gamut of those required for successful governance of the Charity. The individual training needs of the directors is assessed at induction and then periodically throughout the term of their appointment.

##### **Administrative Structure**

The Board normally meets a minimum of four times a year, 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.

## SCOTLAND'S GARDEN LANDSCAPE HERITAGE

### TRUSTEES' REPORT

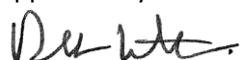
#### FOR THE YEAR ENDED 31 DECEMBER 2022

<b>Registered Charity Number:</b>	SC034618	
<b>Charity name:</b>	Scotland's Garden and Landscape Heritage (also known as 'SGLH')	
<b>Principle Address:</b>	34/2 Moray Place Edinburgh, Lothian EH3 6BX	
<b>Charity Trustees:</b>		
Mrs C Bennett	Chair (resigned 15 January 2022)	
Ms V Stephen	Chair (appointed 11 May 2022, deceased 18 December 2022)	
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		
Ms M Brown		
Mr M Benians	Acting Vice Chair	
Mrs M Shawcross	(resigned 01 November 2022)	
<b>Bankers:</b>	TSB Bank Plc Excel House 30 Semple Street Edinburgh EH3 8BL	Bank of Scotland Business Banking PO Box 1984 Andover SP10 9GZ
<b>Independent Examiner:</b>	Louise Presslie MA 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 11 April 2023 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 2022

I report on the accounts of the charity for the period ended 31 December 2022, which are set out on pages 6 to 10.

#### **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.

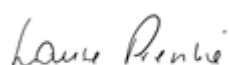
#### **Basis of independent examiner's report**

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

11 April 2023

**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**

**RECEIPTS AND PAYMENTS REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>Notes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
<b>RECEIPTS</b>					
Donations		766	-	766	475
Grants	2	-	8,152	8,152	-
Subscriptions		2,535	-	2,535	2,350
Gross trading receipts	3	648	-	648	420
Gross receipts from Other charitable activities		1,068	-	1,068	445
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Receipts</b>		5,017	8,152	13,169	3,690
		<hr/>	<hr/>	<hr/>	<hr/>
<b>PAYMENTS</b>					
Payments for charitable activities	4	3,934	8,500	12,434	4,564
Governance costs Independent Examiners fee		796	-	796	780
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Payments</b>		4,730	8,500	13,230	5,344
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net receipts/(payments)</b>		287	(348)	(61)	(1,654)
<b>Transfers to/(from) funds</b>		(1,500)	1,500	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>(Deficit)/surplus for the year</b>		(1,213)	1,152	(61)	(1,654)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances</b>					
Balance at beginning of year		7,217	(1,152)	6,065	7,719
(Deficit)/surplus for the year		(1,213)	1,152	(61)	(1,654)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at end of year</b>		6,004	-	6,004	6,065
		<hr/>	<hr/>	<hr/>	<hr/>



**SCOTLAND'S GARDEN LANDSCAPE HERITAGE**

**STATEMENT OF BALANCES**

**AT 31 DECEMBER 2022**

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
<b>Cash at bank and in hand</b>					
Balance at beginning of year		7,217	(1,152)	6,065	7,719
(Deficit)/surplus for the year		(1,213)	1,152	(61)	(1,654)
		-----	-----	-----	-----
<b>Total cash funds at end of year</b>		6,004	-	6,004	6,065
		-----	-----	-----	-----

**For information only**

**Other liabilities**

	<b>£</b>
Accruals – Independent examiners fee	876
Corporation Tax return	180
	-----
	1,056

All other assets and liabilities relate to unrestricted funds.

The financial statements were approved by the Board of Trustees on 11 April 2023 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 2022

#### 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. Grants

	Unrestricted £	Restricted £	2022 £	2021 £
East Lothian Council – GGEL	-	8,152	8,152	-
	-----	-----	-----	-----
	-	8,152	8,152	-
	-----	-----	-----	-----

Included above is restricted grant income amounting to £8,152 (2021: NIL). All other income was unrestricted in both the current and previous years.

#### 3. Gross trading receipts

	Unrestricted £	Restricted £	2022 £	2021 £
Conservation services rendered	648	-	648	420
	-----	-----	-----	-----
	648	-	648	420
	-----	-----	-----	-----

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4. Payments relating to charitable activities

	Unrestricted £	Restricted £	2022 £	2021 £
Conservation work	1,138	8,500	9,638	2,342
Website Development	384	-	384	1,380
Subscriptions	270	-	270	420
Insurance	96	-	96	96
Other	817	-	817	183
Bank charges	51	-	51	43
<i>Support costs:</i>				
Printing, postage & stationery	1,178	-	1,178	100
	<hr/>	<hr/>	<hr/>	<hr/>
	3,934	8,500	12,434	4,564
	<hr/>	<hr/>	<hr/>	<hr/>

Included above is restricted expenditure amounting to £8,500 (2021: £1,152). All other expenditure was unrestricted in both the current and previous years.

5. Trustees' remuneration and expenses

No trustees received any remuneration relating to their position as charity trustees or received reimbursement of expenses (£2021: Nil).

6. Movement in funds

	At 1 Jan 2022 £	Income £	Expense £	Transfers £	At 31 Dec 2022 £
<b>Unrestricted Funds</b>	7,217	5,017	(4,730)	(1,500)	6,004
<b>Restricted Funds</b>					
Glorious Gardens East Lothian	-	7,000	(8,500)	1,500	-
Website Development	(1,152)	1,152	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	6,065	13,169	(13,230)	-	6,004
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

6. Movement in funds continued

	At 1 Jan 2021 £	Income £	Expenses £	Transfers £	At 31 Dec 2021 £
<b>Unrestricted Fund</b>	7,719	3,690	(4,192)	-	7,217
<b>Restricted Funds</b>					
Website Development	-	-	(1,152)	-	(1,152)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,719	3,690	(5,344)	-	6,065
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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.