

Charity Reference Number – SC034618

**Scotland's Garden and Landscape Heritage
Report and Accounts for the year ended
31 December 2018**

SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

The Trustees present their annual report together with the financial statements for the year ended 31 December 2018.

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 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

The first phase of Glorious Gardens (GG1) in the Clyde and Avon Valley (CAV) and Falkirk was completed, all the reports were uploaded to Canmore and printed copies made available to interested parties, including the local libraries. Thanks to an additional injection of funds from the Clyde and Avon Valley Landscape Partnership (CAVLP) and to the high level of enthusiasm amongst the volunteers, it was possible to launch an extension to GG1, known as GG1bis, covering an additional three sites in CAV and eight sites in Falkirk. Those reports are now being finalized.

The second phase of Glorious Gardens (GG2), with funding from CAVLP and Historic Environment Scotland, was launched in the Autumn of 2017 at Chatelherault. The aim of the project, which was executed by MVGLA Landscape Architects, was to produce Conservation Strategies and Landowners' Guidance Notes both for CAV and for Falkirk. The project was completed in March 2019, and details concerning access to the GG2 reports will be provided on the SGLH website in the coming weeks.

In March Ann Lindsay, author and journalist, delivered our joint Spring Lecture with Friends of the Royal Botanic Garden Edinburgh. 'Seeds of Blood and Beauty' combined biography with social history and horticulture as she told the story of Scottish plant hunters. The lecture was well attended but, unfortunately, not by many SGLH members, and it was subsequently decided not to organise a similar joint event in 2019.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

ACHIEVEMENTS AND PERFORMANCE continued

2018 marked the bicentenary of the death of Humphrey Repton. It was decided to combine a visit to Valleyfield, the only example of his work in Scotland, with a series of talks at nearby Broomhall House at the kind invitation of Lord Bruce. After an introductory talk about the house by Lord Bruce, Patrick Eyres spoke about Repton's career, and then Christopher Dingwall gave an introduction to Valleyfield, followed by a guided walk through the designed landscape in beautiful weather.

Casework continues to be undertaken by Alison Allighan, our Conservation Consultant. We have participated in the discussions organised by HES as they review their policy changes.

The AGM was held on 28 July 2018 at Kellie Castle, preceded by a walking tour of the gardens led by the Head Gardener Mark Armour. In the afternoon there was a tour of the Gardens and Policies of Balcaskie House led by Head Gardener, Duncan Travers and assisted by Christopher Dingwall.

The annual joint lecture with AHSS in November was given by Mary Miers, under the title "Highland Retreats the influence of the Romantic North on architecture and taste".

The Chair attended relevant meetings on behalf of SGLH including those organised by BEFS and HES and Scotland Policy Conferences Keynote Seminar in October.

Our e-news is now produced on a regular basis and sent out to our members to keep them in touch with events and news of SGLH activities. Our journal, *The Pleasaunce*, is now published on an annual basis, has become increasingly ambitious in its scope, and features a lively variety of well-illustrated articles on Scottish gardens and designed landscapes as well as Scottish designers working abroad.

New banners were designed and ordered, which will be used to publicise SGLH at our own events, at the Gardening Scotland Show in May 2019 and at other external events.

FINANCIAL REVIEW

The charity generated a deficit for the year of £3,820 (2017: £113 deficit). The total income amounted to £31,561 (2017: £19,690), of which £25,794 (2017: £15,405) was related to restricted projects and £5,767 (2017: £4,285) to unrestricted funds. At the balance sheet date the unrestricted reserves were £9,718 (2017: £12,582), with £Nil (2017: £956) in restricted funds.

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 2018 the free reserves were £9,718 (£2017: £12,582), which are considered sufficient to meet annual administrative costs in the event of a loss of income.

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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.

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 a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

REFERENCE AND ADMINISTRATIVE INFORMATION

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:

Mrs C Bennett	Chairman (appointed 28 July 2018)
Mrs J Riley	(Chairman until 28 July 2018)
Mr C H Dingwall	Vice Chairman
Mr R Luther	Honorary Treasurer
Mr M E A Gibson	Honorary Secretary
Ms F S Barron	
Ms V J L Stephen	(until 28 July 2018)
Ms H M Tweedie	
Ms M Brown	

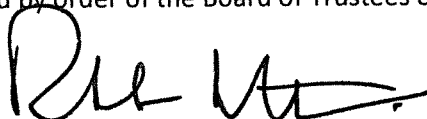
Bankers: TSB Bank Plc
Excel House
30 Semple Street
Edinburgh
EH3 8BL

Independent Examiner: Louise Presslie MA C.A.
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 23 May 2019 and signed on its behalf by:



Mr R Luther - Trustee

SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

I report on the accounts of the charity for the period ended 31 December 2018, 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: 23 May 2019

SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Unrestricted	Restricted	2018 Total £	2017 Total £
RECEIPTS					
Donations		1,951	-	1,951	975
Grants	2	-	25,794	25,794	15,405
Subscriptions		2,362	-	2,362	1,909
Gross trading receipts	3	114	-	114	508
Gross receipts from other charitable activities		1,310	-	1,310	893
		<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts		5,737	25,794	31,531	19,690
		<hr/>	<hr/>	<hr/>	<hr/>
Receipts from asset and investments sales					
Proceeds from sale of Investments		30	-	30	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts		5,767	25,794	31,561	19,690
		<hr/>	<hr/>	<hr/>	<hr/>
PAYMENTS					
Payments for charitable activities	4	9,150	24,936	34,086	18,502
Governance costs					
Independent Examiners fee		816	-	816	733
AGM costs		479	-	479	568
		<hr/>	<hr/>	<hr/>	<hr/>
Total Payments		10,445	24,936	35,381	19803
		<hr/>	<hr/>	<hr/>	<hr/>
Net (payments)/receipts		(4,678)	858	(3,820)	(113)
Transfers to / (from) funds		1,814	(1,814)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
(Deficit) for the year		(2,864)	(956)	(3,820)	(113)
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SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

STATEMENT OF BALANCES AS AT 31 DECEMBER 2018

	Unrestricted	Restricted	2018 Total £	2017 Total £
Notes				
Cash at bank and in hand				
Balance at beginning of year	12,582	956	13,538	13,651
Deficit for the year	(2,864)	(956)	(3,820)	(113)
	-----	-----	-----	-----
Total cash funds at end of year	9,718	-	9,718	13,538
	=====	=====	=====	=====
Fund balances				
Balance at beginning of year	12,582	956	13,538	13,651
Deficit for the year	(2,864)	(956)	(3,820)	(113)
	-----	-----	-----	-----
Fund balances at end of year	9,718	-	9,718	13,538
	=====	=====	=====	=====

For information only

Other liabilities

	£
Accruals – Independent examiners fee	840

All other assets and liabilities relate to unrestricted funds.

The financial statements were approved by the Board of Trustees on 23 May 2019 and were signed on its behalf by:



Mr R Luther – Trustee

SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

**NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

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	2018	2017
			£	£
Historic Environment Scotland	-	22,673	22,673	12,554
South Lanarkshire	-	3,121	3,121	2,851
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	25,794	25,794	15,405
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

3. Gross trading receipts

	Unrestricted	Restricted	2018	2017
			£	£
Conservation services rendered	-	-	-	455
Newsletter income	114	-	114	53
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	114	-	114	508
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

**NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

4. Payments relating to charitable activities

	Unrestricted	Restricted	2018 £	2017 £
Travel & subsistence	166	-	166	765
Conservation work	2,993	24,936	27,929	16,677
Website	415	-	415	244
Events	2,014	-	2,014	-
Subscriptions	333	-	333	200
Donations	51	-	51	-
Insurance	196	-	196	196
Other	169	-	169	125
<i>Support costs:</i>				
Printing, postage & stationery	2,813	-	2,813	295
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	9,150	24,936	34,086	18,502
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5. Trustees' remuneration and expenses

No trustees received any remuneration relating to their position as charity trustees.

Mr Dingwall and Ms Bennett were reimbursed travelling expenses totaling £166 (2017: £Nil). No other trustees were reimbursed any other expenses.

6. Movement in funds

	At 1 Jan 2018 £	Income £	Expense £	Transfers £	At 31 Dec 2018 £
Unrestricted Fund	12,582	5,767	(10,445)	1,814	9,718
Restricted Funds					
Clyde and Avon Valley Project	405	15,826	(14,417)	(1,814)	-
Falkirk Project	551	9,968	(10,519)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	13,538	31,561	(35,381)	-	9,718
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Clyde and Avon Valley Project represents funding received to run the pilot recording project in Clyde and Avon Valley area.

Falkirk Project represents funding received to run the pilot recording project in the Falkirk area.

Transfers represent restricted expenditure for Clyde and Avon Valley Project paid for by unrestricted fund.

SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

**NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

6. Movement in funds continued

	At 1 Jan 2017 £	Income £	Expense £	Transfers £	At 31 Dec 2017 £
Unrestricted Fund	12,695	4,303	(4,507)	91	12,582
Restricted Funds					
Clyde and Avon Valley Project	405	10,721	(10,630)	(91)	405
Falkirk Project	551	4,684	(4,684)	-	551
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	13,651	19,708	(19,821)	-	13,538
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