

**Charity Reference Number – SC034618**

**Scotland's Garden and Landscape Heritage  
Report and Accounts for the year ended  
31 December 2021**

# SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements for the year ended 31 December 2021.

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

As in 2020, the Covid pandemic put paid to virtually all of our plans for events and visits in 2021. We did, however, succeed in running a very successful three-part event based on Newhailes in September 2021. A Zoom introductory session was followed the next day by a discovery/exploration of the gardens and designed landscape, together with a guided walk in the expert company of Bill Brogden. The Newhailes event, which attracted 14 participants, provided the opportunity to canvas for volunteers for the Glorious Gardens East Lothian (GGEL) project which has now gone live.

The GGEL project began in earnest in early 2022 under the guidance of a steering group comprising representatives of SGLH, East Lothian Council (ELC) and Historic Environment Scotland. The project is being financed in part by ELC and in part by SGLH and voluntary contributions. Archaeology Scotland has teamed up with SGLH to provide the volunteer coordinator. The purpose of the project is to test the digital recording toolkit prepared by SGLH in live conditions on sixty target sites in East Lothian. Bea Dower of MVGLA has been assigned the task of preparing the statements of significance required by ELC as the other key product of the project alongside the testing of the toolkit. At the time of writing, more than twenty volunteers had signed up for this project.

## SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

#### ACHIEVEMENTS AND PERFORMANCE continued

On 8 November 2021 we held our annual joint lecture with the Architectural Heritage Society of Scotland (AHSS). Christopher Dingwall delivered a fascinating talk on "Roads, bridges, landscapes and new towns on the Highland Circuit 1720-1830: a partnership between landowners, architects and the government".

On 17 November we held our virtual AGM over Zoom. Altogether 29 members attended. As in 2020, the formal proceedings were followed by a lively, informal discussion amongst participants.

November also saw the finalization of the latest edition of *The Pleasaunce* under the new editorial team headed by Judy Riley. This issue included items on Balnagown, the Thomas Whites in Scotland and later 17<sup>th</sup> century landscape design at Pitmedden House, as well as two book reviews.

Our members continue to be kept informed by our e-news issued at intervals during the year and by regular updates on the SGLH website. The articles in the e-news during 2021 included planning updates, conservation news and virtual garden and landscape visits.

A limited amount of casework continues to be undertaken by Alison Allighan, our Conservation consultant. 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 stand at almost 140.

After more than three years in the Chair, Chloe Bennett announced that she was standing down as Chairman and Trustee in order to focus on her book business and research. She will be replaced by Vanessa Stephen.

#### FINANCIAL REVIEW

The charity generated a deficit for the year of £1,654 (2020: £179 surplus). The total income amounted to £3,690 (2020: £6,246), of which £NIL (2020: £2,580) was related to restricted projects and £3,690 (2020: £3,666) to unrestricted funds. At the balance sheet date the unrestricted reserves were £7,217 (2020: £7,719), with -£1,152 (2020: £Nil) in restricted funds. The negative restricted reserve 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 2021 the free reserves were £7,217 (2020: £7,719), 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 be a major focus of our activity over the next three years. It is hoped that it will be possible to return in 2022 to a normal events programme, more details of which will be circulated to the membership in due course.

# SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

### 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 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.

## SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

#### 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	Chair	Resigned: 15 January 2022
Mrs J Riley		
Mr C H Dingwall	Vice Chair	
Mr R Luther	Honorary Treasurer/acting Secretary	
Ms F S Barron		
Ms H M Tweedie		
Ms M Brown		
Mr M Benians		
Mrs M Shawcross		

<b>Bankers:</b>	TSB Bank Plc Excel House 30 Sempie Street Edinburgh EH3 8BL	Bank of Scotland Business Banking PO Box 1984 Andover SP10 9GZ
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**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 11 May 2022 and signed on their 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 2021, 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: 11 May 2022

**SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted	Restricted	2021 Total £	2020 Total £
<b>RECEIPTS</b>					
Donations		475	-	475	1,527
Grants	2	-	-	-	2,580
Subscriptions		2,350	-	2,350	1,555
Gross trading receipts	3	420	-	420	368
Gross receipts from Other charitable activities		445	-	445	216
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Receipts</b>		3,690	-	3,690	6,246
		<hr/>	<hr/>	<hr/>	<hr/>
<b>PAYMENTS</b>					
Payments for charitable activities	4	3,412	1,152	4,564	5,317
Governance costs					
Independent Examiners fee		780	-	780	750
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Payments</b>		4,192	1,152	5,344	6,067
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net receipts/(payments)</b>		(502)	(1,152)	(1,654)	179
<b>Transfers to/(from) funds</b>		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>(Deficit)/surplus for the year</b>		(502)	(1,152)	(1,654)	179
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances</b>					
Balance at beginning of year		7,719	-	7,719	7,540
(Deficit)/surplus for the year		(502)	(1,152)	(1,654)	179
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at end of year</b>		7,217	(1,152)	6,065	7,719
		<hr/>	<hr/>	<hr/>	<hr/>

**SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE**

**STATEMENT OF BALANCES AS AT 31 DECEMBER 2021**

	Unrestricted	Restricted	2021 Total £	2020 Total £
Notes				
<b>Cash at bank and in hand</b>				
Balance at beginning of year	7,719	-	7,719	7,540
(Deficit)/surplus for the year	(502)	(1,152)	(1,654)	179
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total cash funds at end of year</b>	7,217	(1,152)	6,065	7,719
	<hr/>	<hr/>	<hr/>	<hr/>

**For information only**

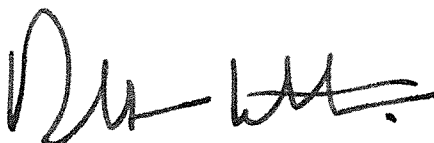
**Other liabilities**

	£
Accruals – Independent examiners fee	780
Accruals – Landscape research	£1,206

All other assets and liabilities relate to unrestricted funds.

The financial statements were approved by the Board of Trustees on 11 May 2022 and were signed on their behalf by:

Mr R Luther – Trustee





**SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE**

**NOTES ON THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
Website Development	-	-	-	2,580
	_____	_____	_____	_____
	-	-	-	2,580
	_____	_____	_____	_____

Included above is restricted grant income amounting to NIL (2020: £2,580). All other income was unrestricted in both the current and previous years.

**3. Gross trading receipts**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
Conservation services rendered	420	-	420	368
	_____	_____	_____	_____
	420	-	420	368
	_____	_____	_____	_____

## SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE

### NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 4. Payments relating to charitable activities

	Unrestricted £	Restricted £	2021 £	2020 £
Conservation work	1,190	1,152	2,342	562
Website Development	1,380	-	1,380	3,420
Subscriptions	420	-	420	325
Insurance	96	-	96	-
Other	183	-	183	130
Bank charges	43	-	43	26
<i>Support costs:</i>				
Printing, postage & stationery	100	-	100	854
	<u>3,412</u>	<u>1,152</u>	<u>4,564</u>	<u>5,317</u>

Included above is restricted expenditure amounting to £1,152 (2020: £2,580). 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 (£2020: Nil).

#### 6. Movement in funds

	At 1 Jan 2021 £	Income £	Expense £	Transfers £	At 31 Dec 2021 £
<b>Unrestricted Funds</b>	7,719	3,690	(4,192)	-	7,217
<b>Restricted Funds</b>					
Glorious Gardens East Lothian	-	-	(1,152)	-	(1,152)
	<u>7,719</u>	<u>3,690</u>	<u>(5,344)</u>	<u>-</u>	<u>6,065</u>

**SCOTLAND'S GARDEN AND LANDSCAPE HERITAGE**

**NOTES ON THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. Movement in funds continued**

	At 1 Jan 2020 £	Income £	Expense £	Transfers £	At 31 Dec 2020 £
<b>Unrestricted Fund</b>	7,540	3,640	(3,461)	-	7,719
<b>Restricted Funds</b>					
Website Development	-	2,580	(2,580)	-	-
	<u>7,540</u>	<u>6,220</u>	<u>(6,041)</u>	<u>-</u>	<u>7,719</u>

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.