SCOTLAND'S GARDEN LANDSCAPE HERITAGE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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SCOTLAND'S GARDEN LANDSCAPE HERITAGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements for the year ended 31 December 2025.

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 2025 included a visit to Drumlanrig Castle, the AGM at Pitlochry Festival Theatre and the annual AHSS/SGLH joint lecture.

On a glorious summer's day in June, SGLH held a memorable Study Day at the magnificent Drumlanrig Castle in Dumfriesshire, offering attendees a unique insight into the historic and horticultural significance of one of Scotland's most romantic castles. The day commenced with a guided tour of the Castle, during which attendees explored the impressive interiors and learned about the architectural heritage and art collection housed at Drumlanrig, one of the main homes of the Duke of Buccleuch and Queensberry. The afternoon began with a visit to the Drumlanrig archives. Attendees were given the rare opportunity to examine original documents and plans that chart the historical development of the gardens. The day concluded with a tour of the gardens during which attendees experienced at first hand the living legacy of the designs and plantings that have shaped Drumlanrig's gardens through the ages.

ACHIEVEMENTS AND PERFORMANCE (contd)

This year's AGM was held at Pitlochry Festival Theatre. Following the formal meeting and lunch served in River Room of the theatre, SGLH members visited the nearby Scottish Plant Hunters Garden.

The annual SGLH/AHSS joint lecture was held at the Augustine United Church, Edinburgh, in November and consisted of a talk entitled 'If a landscape 'speaks', can we hear it?' by Professor Aonghus Mackechnie who took us on a tour of Scotland, geographically, over time, and across political and cultural movements.

The GGEL recording project in East Lothian made further good progress in 2025. A total of 31 reports have now been completed or are in progress together with 21 significance statements. The 3-year project was due to end in March 2026, but further funding has been made available by East Lothian Council (ELC), for the period April 2026 to March 2027. This will enable the completion of six more reports, with statements of significance. Regular meetings were held with volunteers in the Star Room at the John Gray Centre in Haddington. A lunch was held in the summer for the volunteers, which enabled representatives of SGLH and ELC to meet with the volunteers and to express their thanks and appreciation. The Steering Group, comprising representatives of SGLH, ELC and Historic Environment Scotland, met five times in the course of the year.

The second digital edition of The Pleasaunce will be issued to members in early 2026. The focus of this issue is walled gardens.

Our members continue to be kept informed by our e-news, of which there were three issues in 2025, and by regular updates on the SGLH website.

Our Conservation consultant, Beatrice Dower supported by Matthew Benians (Chair), responded to a total of 29 enquiries in 2025. These include 4 enquiries from planning authorities, 16 enquiries from Scottish Forestry and 9 enquiries from other sources. The majority of enquiries from Scottish Forestry concerned tree clearance from storm damage.

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

Sarah Barron stood down as a trustee in the course of the year and was replaced by Chris Alcorn, one of our GGEL volunteers.

Matt Benians relinquished the chairmanship in order to be able to concentrate on an ever-increasing business workload. He remains as a trustee, and the chairmanship will rotate amongst the trustees until further notice.

Our membership continues to grow, standing now at over 170.

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

The charity generated a surplus for the year of £5,573 (2024: deficit of £2,906). The total income amounted to £17,159 (2024: £11,635) of which £9,665 (2024: £1,076) was restricted and £7,494 (2024: £10,559) was unrestricted. Total expenditure amounted to £11,586 (2024: £14,541) of which £6,436 (2024: £8,925) was restricted and £5,150 (2024: £5,616) was unrestricted. At the balance sheet date the unrestricted reserves were £5,601 (2024: £5,557), and the restricted reserves were £19,145 (2024: £13,616).

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 2025 the free reserves were £5,601, 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 in 2026. We will seek to continue to offer an events programme and an on-line presence which responds to the wishes of the membership and attracts new members. The Conservation consultant supported by the Chair will continue to respond to enquiries from Local Authorities, Scottish Forestry and other sources.

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.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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:	14/1 Moray Place Edinburgh, Lothian EH3 6DT
Charity Trustees:	**(Chair by rotation from 5 November 2025)**
Mr M Benians	(Resigned as Chair 3 September 2025)
Mrs J Riley	
Mr C H Dingwall	(Resigned as Vice Chair 3 September 2025)
Mr R Luther	Honorary Treasurer/acting Secretary
Ms F S Barron	(Resigned 18 August 2025)
Ms H M Tweedie	
Ms M Brown	
Ms F Gordon	
Mr D Lockhart	
Mr C Alcorn	(Appointed 18 October 2025)

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	

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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 February 2026 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 2025

I report on the accounts of the charity for the period ended 31 December 2025, 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

11 February 2026

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

RECEIPTS AND PAYMENTS REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted	Restricted	2025 Total £	2024 Total £
RECEIPTS					
Donations	2	384	665	1,049	1,969
Grants	3	-	9,000	9,000	-
Subscriptions		3,450	-	3,450	3,692
Gross trading receipts	4	2,300	-	2,300	2,873
Gross receipts from other charitable activities		1,360	-	1,360	3,101
Total Receipts		7,494	9,665	17,159	11,635
PAYMENTS					
Payments for charitable activities	5	3,878	6,436	10,314	13,152
Governance costs					
Independent Examiners fee		1,272	-	1,272	1,164
AGM		-	-	-	225
Total Payments		5,150	6,436	11,586	14,541
Net receipts/(payments)		2,344	3,229	5,573	(2,906)
Transfers (from)/to funds	7	(2,300)	2,300	-	-
Surplus/(deficit) for the year		44	5,529	5,573	(2,906)
Fund balances					
Brought forward		5,557	13,616	19,173	22,079
Surplus/(deficit) for the year		44	5,529	5,573	(2,906)
Fund balances carried forward	7	5,601	19,145	24,746	19,173

SCOTLAND'S GARDEN LANDSCAPE HERITAGE

STATEMENT OF BALANCES

AT 31 DECEMBER 2025

	Notes	Unrestricted	Restricted	2025 Total £	2024 Total £
Cash at bank and in hand					
Balance at 1 January 2025	7	5,557	13,616	19,173	22,079
Surplus/(deficit) for the year		44	5,529	5,573	(2,906)
Total bank funds at 31 December 2025	7	5,601	19,145	24,746	19,173

For information only

Other assets	2025 £	2024 £
Other debtors – Gift Aid receivable	306	384
Prepayments – website hosting	484	484

Other liabilities	2025 £	2024 £
Accruals – Independent examiner's fee	1,380	1,272

All other assets and liabilities relate to unrestricted funds.

The financial statements were approved by the Board of Trustees on 11 February 2026 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 2025

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	2025 £	2024 £
Donations and gift aid	384	665	1,049	1,969
	384	665	1,049	1,969

Income from donations was £1,049 (2024: £1,969) of which £384 (2024: £893) was unrestricted and £665 (2024: £1,076) was restricted.

3. Grants

	Unrestricted	Restricted	2025 £	2024 £
East Lothian Council – GGEL	-	9,000	9,000	-
	-	9,000	9,000	-

Included above is restricted grant income amounting to £9,000 (2024: £Nil).

4. Gross trading receipts

	Unrestricted	Restricted	2025	2024
			£	£
Conservation services rendered	2,300	-	2,300	2,850
Newsletter	-	-	-	23
	2,300	-	2,300	2,873

Gross trading receipts were fully unrestricted in both the current and previous years.

5. Payments relating to charitable activities

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Travel & subsistence	105	-	105	95
Conservation work	-	6,436	6,436	8,925
Events	565	-	565	1,285
Website Development	2,448	-	2,448	1,680
Subscriptions	420	-	420	-
Insurance	134	-	134	96
Other	30	-	30	210
Bank charges	71	-	71	71
Support costs:				
Printing, postage & stationery	105	-	105	790
	3,878	6,436	10,314	13,152

Included above is restricted expenditure amounting to £6,436 (2024: £8,925). 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 no trustees (2024: two trustees) were reimbursed expenses (2024: reimbursed expenses of £103).

7. Movement in funds

	At 1 Jan 2025 £	Income £	Expense £	Transfers £	At 31 Dec 2025 £
Unrestricted Funds	5,557	7,494	(5,150)	(2,300)	5,601
Restricted Funds					
Glorious Gardens East Lothian	3,920	9,000	(5,611)	-	7,309
Vanessa Stephen Conservation Fund	9,696	665	(825)	2,300	11,836
	19,173	17,159	(11,586)	-	24,746

	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

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.