

**COMPANY NUMBER: 02498049**

**CHARITY REGISTERED NUMBER: 1000743**

**THE DORSET GARDENS TRUST**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

# THE DORSET GARDENS TRUST

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**THE DORSET GARDENS TRUST**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**Company Number:** 02498049

**Registered Charity Number:** 1000743

**President:** The Lord Digby (appointed 16 December 2020)  
Mr W Gueterbock (resigned 16 December 2020)

**Vice Presidents:** The Countess of Sandwich  
Mr H Lindsay  
Mrs A Payne

**Chairman:** Sir W Hanham

**Vice Chairman:** Mr H Lindsay

**Treasurer:** Mrs L Williams

**Secretary:** Ms M Morris

**Other Members:** Dr A Atherton  
Mr R Burden  
Mrs C Carsley (elected 16 December 2020)  
Mr C Clarke  
Ms E Cole (resigned 16 December 2020)  
Mrs J Dallyn  
Mrs S FitzGerald  
Mrs J Hedin  
Ms G Selson

**Registered Office:** Pen Mill Farm  
Penselwood  
Wincanton  
BA9 8NF

**Independent Examiner:** S J Hough FCA FCCA  
Edwards & Keeping  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset  
DT1 1HA

**Bankers:** National Westminster Bank Plc

**THE DORSET GARDENS TRUST**  
**REPORT OF THE COUNCIL**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The members of the Council present their report and financial statements for the year ended 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the charitable company's memorandum and articles and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published in October 2019.

**Objectives and activities for the public benefit**

The Dorset Gardens Trust ("the Trust") is a conservation charity working to protect the county's many historic parks and gardens for future generations. We work with garden owners and local and national bodies to highlight, protect and encourage the conservation and restoration of designed landscapes, ranging from stately homes to public parks, cottage gardens to cemeteries. Principally funded by our members, we run visits, lectures and events where members can share their interest and knowledge in a sociable atmosphere. Through its research and recording programme, the Trust undertakes and supports research on sites of historic interest, including sites that the Trust has rediscovered. We share knowledge through our journal and also seek to inspire the gardeners of the future through imaginative projects with schools and colleges.

The members of the Council confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

**Achievements and performance**

Subscriptions

The number of members at the year-end was 383.

Conservation

The key element of 2020 was the COVID-19 pandemic, which had, and continues to have, major impacts on conservation and planning matters. The number of significant applications was low, the interface with planning staff – so soon after the fundamental reorganisation within the county of Dorset – became less, and the end of the year was over-shadowed by the publication of major government reforms of the planning process, dominated by the need for greater levels of housing. There has been a feeling of marking time – 2021 may well be very different.

Research and Recording

The Research and Recording Committee has not met since the outbreak of COVID-19 restrictions. We tried holding meetings by Zoom but this did not work well as it was difficult to refer to plans, maps and papers which are so useful to our work.

Events

The Events Committee was forced into shutdown for most of 2020 due to COVID-19 restrictions. Most of our efforts during the year were directed towards cancelling planned events and thinking about how we might reschedule in 2021, taking into account the anxieties voiced by many garden owners. However we were lucky enough that in the autumn of 2020 Henry Digby opened Minterne for the benefit of DGT members on two consecutive days and they were very well attended.

Before lockdown started we managed to fit in two lectures: Banks' Floregium by Joe Studholme and Russell Page and The Education of a Gardener by Christopher Woodward.

**THE DORSET GARDENS TRUST**  
**REPORT OF THE COUNCIL**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

Newsletter and Journal

First of all, we'd like to say a big thank you to Jenny Hedin, who in her ten years as editor transformed the DGT Journal into the glossy publication members enjoy today. Jenny has now passed the baton on to new editor Christopher Stocks, whose first issue of the magazine is, at 80 pages, the biggest the Trust has yet done.

Put together over the difficult last year with the help of the doughty editorial team – Madelaine Morris, Susanne Harding and Joan Dallyn – the new Journal was sent to members in March 2021, and includes articles on the history of topiary, the Secret Garden at Serles House, the garden designer Arne Maynard talking about his Dorset childhood, the highs and lows of gardening by the sea, and the historic gardens of Ven House at Milborne Port.

We had already decided to move the Newsletter online when Covid-19 struck and our lives changed. Lockdowns and social distancing meant all the Dorset Gardens Trust events and visits had to be cancelled. To help our members still feel part of the DGT during this difficult time, William Hanham and Jenny Hedin decided to email a new look Newsletter to everyone each month. We gathered an eclectic selection of garden related articles, mainly written by ourselves, as well as paintings and photos, in fact anything we thought our members might be interested in and enjoy. Over this last year there has been a flurry of online lectures and we included information on prices and timings for these as well.

We hope our members are enjoying these monthly scribbles and encourage anyone and everyone to send us ideas, information on events now that the country is opening up, or even an article or two!

Small Grants

The Small Grants Scheme has been put on hold for the present but we are still due to award £5,000 towards the restoration of The Bandstand in the Sherborne Pageant Gardens and £2,000 is earmarked for the second phase restoration work on The Belvedere at Leweston Manor. Both sites are on the DGT List of Historic Gardens of Local Significance.

Student Bursary

We have awarded no Student Bursary in 2020 due to lack of funds caused by COVID-19.

Schools

Owing to COVID-19, 2020 saw significantly reduced activity from the committee. Schools were closed to pupils apart from children of key workers for many months and none, other than teachers, were allowed into school.

The therapeutic value of outdoor space was recognised by all during the pandemic. Recent research concluded that even one lesson a week out of doors enhances pupil's learning, health and well-being. Schools appreciated their gardens possibly more than ever.

Grants were awarded to seven schools with a total of £3,055 being spent, not surprisingly, well below the figure budgeted for schools of £8,000.

Although it was not possible to visit schools, contact was maintained with regular e-newsletters concentrating on useful ideas to help staff maximise the use of school gardens. Additionally, we have focused on raising the profile of our work with schools by appointing Mary Reader as a committee member for publicity. There are regular articles in the press about the work we undertake in schools.

**THE DORSET GARDENS TRUST**  
**REPORT OF THE COUNCIL**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Financial review**

The Trust generated income of £9,856 in the year and incurred expenditure of £14,821 leaving general funds of £17,542 available at 31 December 2020.

It is the policy of the Council to maintain unrestricted funds, which are the free reserves of the Trust, at a level which equates to approximately the annual fixed expenditure of the Trust. Unrestricted funds were maintained above this level throughout the year so the Council is satisfied that sufficient resources are available for the Trust to continue in operation for the foreseeable future. Grants and Bursaries are only awarded when there is surplus income available to distribute.

**Structure, governance and management**

The Dorset Gardens Trust ("the Trust") was incorporated as a company limited by guarantee (Company registration number 2498049) on 2 May 1990. The Trust is registered with The Charity Commission (registration number 1000743). The affairs of the Trust are governed by its memorandum and articles of association.

The liability of the members, in the event of the Trust being wound up, is limited to a sum not exceeding £1.

The members of the Council are responsible for the management of the Trust. Members of the Council who served during the year and to date of this report are listed on page 1.

At each annual general meeting, one-third of the members of the Council retire from office but those retiring are eligible for re-election. The Council may appoint any member of the Trust to fill a casual vacancy or as an addition to the existing membership but any member so appointed remains in office only until the next annual general meeting. No formal procedures are considered necessary for the induction and training of new trustees.

**Changes to Vice Presidents and Council**

There were three changes to council during the year, Lord Henry Digby replaced William Gueterbock as president, Elaine Cole resigned and Carol Carsley was appointed.

**Trustees' responsibilities**

The trustees (who are also the directors of The Dorset Gardens Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

**THE DORSET GARDENS TRUST**  
**REPORT OF THE COUNCIL**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company exemptions**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Council on 1 August 2021

and signed on its behalf by **Madelaine Morris (Secretary)**

## THE DORSET GARDENS TRUST

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE DORSET GARDENS TRUST

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020 which are set out on pages 8 to 12.

#### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S J Hough

FCA FCCA

Unity Chambers  
34 High Street  
Dorchester  
Dorset  
DT1 1HA

18 August 2021

**THE DORSET GARDENS TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020 £	2019 £
<b>Income</b>			
Subscriptions (including gift aid)		7,258	6,714
Donations		496	-
Garden visits and lectures		2,102	11,764
		<hr/>	<hr/>
<b>Total income</b>		9,856	18,478
<b>Expenditure</b>			
Grants and bursaries payable	2	5,055	18,206
Garden visits and lectures		1,149	7,375
Newsletter and journal		3,303	2,415
Publicity and website costs		1,842	1,710
Public liability insurance		362	456
Car mileage and travel		227	465
Postage, stationery and telephone		518	591
Depreciation		240	238
Miscellaneous admin costs		450	987
Subscription and affiliation fees payable to Association of Gardens Trusts		745	742
Accountants' fees		930	960
		<hr/>	<hr/>
<b>Total expenditure</b>		14,821	34,145
		<hr/>	<hr/>
<b>Net expenditure for the year</b>	3	(4,965)	(15,667)
<b>Funds brought forward</b>		22,507	38,174
		<hr/>	<hr/>
<b>Funds carried forward</b>		17,542	22,507
		<hr/> <hr/>	<hr/> <hr/>

COMPANY NUMBER: 2498049

THE DORSET GARDENS TRUST

BALANCE SHEET

AT 31 DECEMBER 2020

	Note	2020	2019
		£	£
<b>Tangible fixed assets</b>			
Tangible assets	4	-	240
<b>Current assets</b>			
Debtors	5	3,300	2,200
Bank accounts		22,650	26,242
		<u>25,950</u>	<u>28,442</u>
<b>Creditors</b>			
Amounts falling due within one year	6	8,408	6,175
		<u>17,542</u>	<u>22,267</u>
<b>Net current assets</b>		<u>17,542</u>	<u>22,267</u>
<b>Net assets</b>		<u>17,542</u>	<u>22,507</u>
<b>Capital funds</b>			
Unrestricted funds		<u>17,542</u>	<u>22,507</u>
<b>Total funds</b>		<u>17,542</u>	<u>22,507</u>

For the year ended 31 December 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees Responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the council on 1 August 2021 and signed on its behalf.

Sir William Hanham (Chairman)

The annexed notes form part of these financial statements.

**THE DORSET GARDENS TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

1. **Accounting policies**

**Charity status**

The Dorset Gardens Trust is a private charitable company limited by guarantee and incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

**Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

**Basis of preparation**

The Dorset Gardens Trust meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention in accordance with the accounting policies set out below. The accounts are prepared in £ sterling currency.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Incoming resources**

Subscription income, donations, income tax recoverable under gift aid, income from garden days, visits and lectures and bank interest receivable are included in the statement of financial activities on an accruals basis.

Intangible income consisting of services provided free of charge is included at the financial cost to the third party for providing those services. The value of services provided by volunteers is not included in the accounts.

**Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Resources expended**

All expenditure is accounted for on an accruals basis as soon as there is a legal or constructive obligation committing the Trust to the expenditure. Irrecoverable Value Added Tax is included in the cost of those items to which it relates.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**THE DORSET GARDENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Tangible fixed assets and depreciation**

Tangible fixed assets in excess of £250 and for continuing use by the Trust are initially recorded at cost, or in the case of donated assets, at a valuation. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer and audio equipment - 25% per annum of cost

**Fund accounting**

The Trust's funds comprise solely of unrestricted income funds expendable at the discretion of the Council in furtherance of the charitable objects.

**2. Grants Made**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Grants to 7 schools (2019: 19)	3,055	9,111
RHS school gardening course prize	-	95
Employ My Ability bursary	-	4,000
Small grants - Pageant Gardens Bandstand, Sherborne - Belvedere, Leweston Manor	2,000	-
	<u>5,055</u>	<u>18,206</u>

**3. Operating loss**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Accountants' fees – independent examination	930	960
Depreciation of owned assets	240	238
	<u>1,170</u>	<u>1,198</u>

**THE DORSET GARDENS TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**4. Tangible fixed assets**

	<b>Computer and Audio Equipment £</b>
<b>Cost:</b>	
At 1 January 2020	1,449
At 31 December 2020	<u>1,449</u>
<b>Depreciation:</b>	
At 1 January 2020	1,209
Charge for the year	240
At 31 December 2019	<u>1,449</u>
<b>Net book value:</b>	
At 31 December 2020	<u><u>-</u></u>
At 31 December 2019	<u><u>240</u></u>

**5. Debtors and prepayments**

Amounts falling due within one year:

	<b>2020 £</b>	<b>2019 £</b>
Prepayments	-	-
Accrued income	3,300	2,200
	<u>3,300</u>	<u>2,200</u>
	<u><u>3,300</u></u>	<u><u>2,200</u></u>

**6. Creditors**

Amounts falling due within one year:-

	<b>2020 £</b>	<b>2019 £</b>
Accruals and deferred Income	8,408	6,175
	<u>8,408</u>	<u>6,175</u>
	<u><u>8,408</u></u>	<u><u>6,175</u></u>

**7. Related party transactions**

No council member was paid any remuneration or other benefit during either year. There were no related party transactions in either year. No staff are employed by the Trust.

During the year £402 (2019: £522) of expenses were reimbursed to 3 (2019: 5) members of the Council in respect of printing, postage, stationery, travel and other sundry expenses.