

COMPANY NUMBER: 02498049

CHARITY REGISTERED NUMBER: 1000743

THE DORSET GARDENS TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Vice Presidents: The Countess of Sandwich
Mr H Lindsay (resigned 18 August 2023)
Mrs A Payne
Ms M Morris (appointed 1 January 2024)

Chairperson: Sir W Hanham

Vice Chairperson: Mr H Lindsay (resigned from Council 14 April 2023)

Treasurer: Mrs L Williams

Secretary: Mrs V Lee

Other Members: Dr A Atherton
Mr R Burden
Mrs C Carsley
Mr C Clarke
Mrs J Dallyn
Mrs S FitzGerald
Mrs J Hedin
Ms M Morris (resigned 31 December 2023)
Ms G Selson

Registered Office: Wessex House
66 High Street
Honiton
Devon
EX14 1PD

Independent Examiner: Tim Alder FCCA
Alders Accountants Ltd
1 Chinston Close
Awliscombe
Honiton
Devon
EX14 3GB

Bankers: National Westminster Bank Plc

THE DORSET GARDENS TRUST
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023

The members of the Council present their report and financial statements for the year ended 31 December 2023 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 401.

Conservation

Applications forwarded to The Gardens Trust (TGT) were unchanged in number during the year, but three matters stand out. The second application for housing in Charminster, and close to the rich Frome valley heritage, including Wolfeton, was dismissed on appeal. As before, the DGT submitted evidence and appeared at the informal hearing. There has been a succession of small applications for developments within the Parnham estate, which the Dorset Gardens Trust, in conjunction with TGT, objected to on the grounds of there being no overall plan: at the time of writing this report, a meeting is now finally being arranged. Having lost the glamping events at Wimborne St Giles, there is now a proposal for a solar farm to be considered – [approved already]. The Trust's discussions with Dorset Council have resulted in The Gazetteer of parks and gardens on the Trust's local list being incorporated into the Council's Dorset Explorer website.

Research and Recording

The Research and Recording Committee continues to collect information about important gardens in Dorset and new surveys and in some cases revisions of surveys are being carried out. We are also working on upgrading The Gazetteer to include recently discovered information and Statements of Significance. Recent research has shown that the newly rediscovered Humphry Repton garden and landscape at South Lytchett Manor was far larger than previously thought. Sales Particulars of 1830 reveal the three 'model' or 'pet' farms were included in Sir Claude Scott's reorganisation of the 6,000 acre estate. These farms were linked to the main house by avenues and further research is now being undertaken to establish who the architect of these was.

THE DORSET GARDENS TRUST
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023

DGT Gueterbock Gardener of the Year Award

This award, for professional gardeners, was launched at the end of 2022 in memory of William Gueterbock, long time member and former Chairman and President of the DGT. Applications had to be submitted by the end of July 2023 and judged in time for the prize to be presented at the Christmas lecture & lunch. Although the number of submissions was disappointing, they were of good quality. The prize of £750, jointly funded by the Gueterbock family and the DGT, was given to Garry Abbott head gardener at Stanbridge Mill, for his innovatively constructed laburnum arch. Due to the poor response, this award will be paused so that changes can be considered in order to increase applicants.

Events

The Events Committee enjoyed a successful year with 5 lectures and 8 days of garden visits. The surplus for the year was £11,419. Highlights of 2023 were the Charles Chesshire lecture on 'The Art of Dishevelment', the double trip to Chettle House and the Christmas lecture by Todd Longstaff-Gowan on 'English Garden Eccentrics'. For 2024, it has been decided to hold lectures in a house setting, which will allow better access to members from all parts of the county. The aim for 2024 is to put on 20 events, including an event for new members to learn more about the work of the DGT. The Events committee has welcomed several new members during the year, but if anyone would like to get involved with organising events please get in touch.

Small Grants

During the pandemic, the DGT did not encourage applications for Small Grants and the only outstanding award of £1,500 to Weymouth Council towards repairs to the Floral Clock at Greenhill Gardens will be made at their official spring opening. Council has now agreed to relax the conditions of our Small Grants Scheme. Although preference will be given to historic gardens and designed landscapes on the English Heritage Register or the Dorset Gardens Trust List of Sites of Local Significance, applications can now be considered for any hard landscaping or renovation project to garden buildings in historic garden or a garden with strong community bias throughout the county. The need for matched funding has also been removed. We already offer to contribute towards a Conservation Management Plan, and we also hope to be able to assist with any research on properties for the owners. We may also be able to offer advice to owners on the management, renovation or modifications to parks and gardens subject to terms being agreed. We are grateful to the Events Committee for their hard work organizing the interesting and varied programme of events and outings which raise money for the DGT Small Grants.

Schools

The school garden is used as an important learning tool, as well an increasingly recognised resource for helping the emotional well-being of pupils. 2023 was a successful year for the DGT Schools group with 12 grants awarded to schools, plus a well-attended Twilight session in North Dorset. We are very grateful to Christine Stones who writes our excellent school newsletter which is sent to schools each term. In addition to offering practical advice, we have offered seeds, bulbs and books to encourage schools in their gardening efforts. We also undertook an update of the schools section of the website so that we can show members how grant money is spent and also reach areas of Dorset where there is no committee member available. We would like to thank Annie Atherton for all her hard work on our website pages. Liz Collins hosted a very successful Twilight session at Milton-on-Stour school. There were presentations from the DGT, various schools and Steve Fry from The Gardens Group, which is keen to help schools to develop their gardens. Afterwards we enjoyed a visit to the impressive school garden at Milton-on Stour, run by Steve White, and which funds itself through sales of produce grown by the children. We are delighted to welcome to our committee Rosamond Sweet -Escott, who will expand our coverage in the East Dorset and Bridport areas. We are very appreciative of the Events committee and the DGT membership for funding our efforts throughout the year.

THE DORSET GARDENS TRUST
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023

Journal

The 2023 Journal was published in the Autumn and its quality and interest were again enthusiastically received by DGT members. The editor Christopher Stocks has now decided to retire from the role after three editions, all of which were testament to his skills as a writer and editor. We are very grateful for his generous input and time given, and he will be a hard act to follow. The DGT and the Journal team thank him unreservedly. Work on articles for the next edition continue and the hunt for a new editor is ongoing.

Website

The Dorset Gardens Trust website has been expanded and improved over the past year. We hope that it will help us to achieve our core aims of conserving and researching historic gardens and landscapes in Dorset and supporting gardening in Dorset's schools. Of course, none of this work can be achieved without membership and we have thus tried to make the website more user-friendly for all our members. All the DGT events are displayed on the website and can be booked online. There is also a new page which describes many of the garden specific events taking place in Dorset and the wider world. It is worth highlighting "Musings from the Shed", a newsletter written monthly by one of our members, Christine Stones. We would encourage you to look at the website frequently – there is always something to see and find out about.

Newsletter

We hoped that a digital Newsletter would, to some very small degree, make up for the lack of lectures and garden visits imposed by the restrictions of lockdown. Now those dark days are over we are trying to find a new role for the Newsletter. How often to publish and what to include? All suggestions are very welcome.

Financial review

The Trust generated income of £26,832 in the year and incurred expenditure of £16,322 leaving general funds of £29,439 available at 31 December 2023.

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.

THE DORSET GARDENS TRUST
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2023

Changes to Council

Mr Hugh Lindsay resigned from the Council at the AGM on 14 April 2023. He ceased to be Vice-President on 18 August 2023, the date of his death. Ms Madelaine Morris resigned from Council on 31 December 2023. She was appointed Vice-President on 1 January 2024.

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 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 18 March 2024.

and signed on its behalf by **Valerie Lee (Secretary)**

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 2023 which are set out on pages 7 to 11.

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.

.....

Tim Alder

FCCA

1 Chinston Close
Awliscombe
Honiton
Devon
EX14 3GB

Date: 15 April 2024

THE DORSET GARDENS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023	2022
		£	£
Income			
Subscriptions (including gift aid)		7,441	6,954
Donations		2,577	370
Garden visits and lectures		16,814	11,032
Interest received		-	24
		<hr/>	<hr/>
Total income		26,832	18,380
		<hr/>	<hr/>
Expenditure			
Grants and bursaries payable	2	4,665	5,162
Garden visits and lectures		5,395	4,455
Journal		3,219	3,618
Publicity and website costs		720	2,312
Public liability insurance		349	389
Car mileage and travel		189	128
Postage, stationery and telephone		503	1,130
Miscellaneous admin costs		548	420
Subscription and affiliation fees payable to Association of Gardens Trusts		734	572
Accountants' fees		-	-
		<hr/>	<hr/>
Total expenditure		16,322	18,186
		<hr/>	<hr/>
Net income/(expenditure) for the year	3	10,510	194
Funds brought forward		18,929	18,735
		<hr/>	<hr/>
Funds carried forward		29,439	18,929
		<hr/> <hr/>	<hr/> <hr/>

COMPANY NUMBER: 2498049

THE DORSET GARDENS TRUST

BALANCE SHEET

AT 31 DECEMBER 2023

	Note	2023	2022
		£	£
Tangible fixed assets			
Tangible assets	4	-	-
Current assets			
Debtors	5	3,100	4,348
Bank accounts		30,429	19,406
		<u>33,529</u>	<u>23,754</u>
Creditors			
Amounts falling due within one year	6	4,090	4,825
		<u>29,439</u>	<u>18,929</u>
Net current assets		<u>29,439</u>	<u>18,929</u>
Net assets		<u>29,439</u>	<u>18,929</u>
Capital funds			
Unrestricted funds		29,439	18,929
Total funds		<u>29,439</u>	<u>18,929</u>

For the year ended 31 December 2023, 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 18 March 2024 and signed on its behalf.

Sir William Hanham (Chairperson)

The annexed notes form part of these financial statements.

THE DORSET GARDENS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 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 has 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 2023

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

	2023 £	2022 £
Grants to 12 schools (2022: 15)	3,164	3,562
Books and plants gifted to schools	651	-
RHS Course	-	100
Small grants – Greenhill Floral Clock	-	1,500
William Gueterbock Gardener of the Year Award	850	-
	<u>4,665</u>	<u>5,162</u>

3. Operating profit

	2023 £	2022 £
This is stated after charging:		
Accountants' fees – independent examination	-	-
Depreciation of owned assets	-	-
	<u>-</u>	<u>-</u>

THE DORSET GARDENS TRUST
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Tangible fixed assets

	Computer and Audio Equipment £
Cost:	
At 1 January 2023	1,449
At 31 December 2023	<u>1,449</u>
Depreciation:	
At 1 January 2023	1,449
Charge for the year	-
At 31 December 2023	<u>1,449</u>
Net book value:	
At 31 December 2023	<u>-</u>
At 31 December 2022	<u>-</u>

5. Debtors and prepayments

Amounts falling due within one year:

	2023 £	2022 £
Accrued income	3,100	4,348
	<u>3,100</u>	<u>4,348</u>

6. Creditors

Amounts falling due within one year:-

	2023 £	2022 £
Trade creditors	-	-
Accruals and deferred Income	4,090	4,825
	<u>4,090</u>	<u>4,825</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 £208 (2022: £160) of expenses were reimbursed to 3 (2022: 2) members of the Council in respect of printing, postage, stationery, travel and other sundry expenses.