

THE DORSET GARDENS TRUST

Founded 1989
Thirty-third Annual General Meeting
at Mapperton House and Gardens, Beaminster
10th May 2024

2.30pm Welcome and visit to gardens hosted by the Countess of Sandwich

3.30 AGM followed by tea

AGENDA

1. Apologies
2. Minutes of Annual General Meeting held at Hanford School on 14th April 2023
3. Matters Arising
4. Report by Chairperson
5. Treasurer's Report
6. Adoption of Accounts for the year ended 31st December 2023
7. Reports of Committee Chairs
8. Election of:
 - a. President
 - b. Vice-Presidents
 - c. Chairperson
 - d. Members of Council
 - e. Accountants
9. Any Other Business

Directions: Mapperon House and Gardens, Beaminster, DT8 3NR

MINUTES OF THE 32nd ANNUAL GENERAL MEETING

HELD AT HANFORD SCHOOL, CHILD OKEFORD

ON 14th APRIL 2023

APOLOGIES - Mr and Mrs Carsley, Mr and Mrs Coriello, Miranda Pender, Gillian Taylor, Anthea Payne, Hugh Lindsay, Becca Charron, The Countess of Sandwich, Kevin Morris, Dodie Garnier, Anne Butler, Anne Andrews, Lucille Williams

INTRODUCTION - The minutes of the 31st AGM, held at Minterne House, were approved and there were no matters arising. Lord Henry Digby welcomed members and offered his thanks to Mr and Mrs Rory Johnston for hosting us at Hanford, which he noted had not changed since his sister attended the school 58 years ago. Since the last AGM, we have lost three members who contributed significantly to the DGT, Juliet Bloxham, Alfred Hedin and Paul Dallyn. Lord Digby offered his thanks to Hugh Lindsay who is retiring from Council, but will stay on as a Vice President. Hugh served as Treasurer for many years, became Chairman and then continued as Vice Chairman. We have a small gift to present to him at home.

CHAIRPERSON'S REPORT - Firstly I would like reiterate Henry's thanks to Rory Johnston, the Head of Hanford School, for hosting this meeting.

We are heartened to report that while still recovering from the effects of the Covid-19 crisis, we managed, in 2022, to mount a programme of events which produced a slight increase in income and in spite of adopting a conservative approach to giving out grants, we were able to increase these. While the financial situation of the trust improved only marginally from a difficult 2021, the year showed encouraging progress in a number of areas. Thanks to the recruitment of more volunteers to the Events Committee, a larger and busier committee under its temporary Chair, Henry Digby, has posted a full and exciting programme of visits and lectures this year.

Sarah FitzGerald and her Research and Recording Committee have progressed the updating of the Gazetteer which is becoming an increasingly well recognised research tool for garden historians, heritage organisations and local authorities. The Conservation Committee continues to keep a watchful eye on planning applications and Chris Clarke and Richard Burden maintain a strong line of communication with Dorset's two Councils. Although the year has been relatively quiet on this front, it is crucial that we continue as a statutory consultee and watchdog for the very special landscapes and gardens of Dorset.

Carol Carsley and Lynne Cove are making headway with the Schools Committee and proactively expanding their network of contacts with local gardens and businesses. The committee is certainly becoming more relevant in today's world, and making a valuable contribution to raising awareness of the DGT. This issue of a lack of awareness continues to concern us and all of the County Gardens Trusts. To that effect Annie Atherton has been updating and generally improving the look and the usability of our website, and we are hopeful that the newly launched Gueterbock Gardener of the Year Award will also help to promote our organisation. We are grateful to Madelaine Morris who, having just retired as our Secretary last year, kindly agreed to take up the Chair of this new committee.

We are also very fortunate to have eminent author Chris Stocks as Editor of our Journal, and I hope that you have all enjoyed the last issue, with its erudite and entertaining articles. He and Madelaine are also keeping our Instagram account active and attractive. More good news is that Gabrielle Selson reports that the number of new members joining us last year is up.

Since our last AGM Valerie Lee has taken up the position of our new Secretary and is doing a wonderful job in managing the Council and arranging and minuting our meetings. Finally, I would like to thank Lucille Williams for her tireless and faultless work as our Treasurer, while holding down a busy job and a looking after a young family.

With a general improvement in the DGT's performance we now hope that, with an upbeat events programme scheduled for this year, we can feel cautiously optimistic about the future. I would especially like to thank all our volunteers, who dedicate so much time and energy to the DGT, for ensuring the trust continues to be a worthwhile enterprise, and an enjoyable one to be involved with.

TREASURER'S REPORT - Valerie Lee (on behalf of Lucille Williams) reported that the improved performance from a full programme of events had allowed increased expenditure on charitable activities. Costs have been kept under control and in 2023 there will be a benefit from taking the website development in-house. Overall reserves remain stable.

ADOPTION OF THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2022 - all agreed

REPORTS OF COMMITTEE CHAIRS

CONSERVATION - In Dorset, our important gardens remain relatively unscathed from development, compared to other areas of the country. We continue to monitor developments at Wolfeton. Following a recent meeting, we are working well with Dorset Council which has agreed to incorporate the Gazetteer into planning policy. The next target will be BCP council.

RESEARCH & RECORDING/SMALL GRANTS - There has been much interest in water gardens and two possible ones have been discovered in the county. The R&R committee will undertake more surveying work in 2023. Work on the floral clock in Weymouth, to which we contributed with a small grant, is almost complete.

EVENTS - We undertook 13 events in 2023, generating a net surplus of £6,577. The highlights were a visit to Highgrove and the excellent Christmas lecture by Peter Hughes KC. We have 16 events planned for 2023 and many more in the pipeline. However, we need more members to ensure that we can fill events. There are 3 new committee members, but we would welcome new members.

SCHOOLS - We are back to usual activity levels. The pandemic has made schools realise the importance of their school gardens. We are sending out a termly newsletter and offering free items such as seeds and bulbs has helped to make contact with new schools. We have held two very successful Twilight sessions, where schools can learn about our work and form networking groups. We would welcome new members.

WILLIAM GUETERBOCK AWARD - We have not yet had a significant response, but expect things to pick up as the weather improves.

JOURNAL & NEWSLETTER - The newsletter has returned to quarterly publication. The journal is currently at the editing stage. Articles or contributions are always welcomed.

MEMBERSHIP - We welcomed 50 new members in 2022.

ELECTIONS - President Lord Henry Digby, proposed by Sarah FitzGerald, seconded by Joan Dallyn. Vice Presidents, The Countess of Sandwich, Anthea Payne and Hugh Lindsay, proposed by Richard Burden, seconded by Annie Atherton. Chairperson Sir William Hanham, proposed by Tony Malin, seconded by Richard Burden. Members of the Council retiring by rotation, proposed by Lynne Cove, seconded by Rosamond Sweet-Escott. Independent Examiner Mr Ian Winsor, proposed by Madelaine Morris, seconded by Richard Burden.

ANY OTHER BUSINESS - Tony Malin suggested that publicity material could be put into garden centres to try to increase membership and he would be happy to cover East Dorset. He also suggested that events could be opened to non-members, but only at a premium charge. Roger White highlighted that Devon Gardens Trust charge very low entrance fees for talks. Joan Dallyn pointed out that Devon events were heavily subsidised by a large bequest. William Hanham suggested that bequests could be an important source of income for us and asked members to remember the DGT when writing wills.

The meeting ended at 4.05 pm.

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: Ms 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. 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 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
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 administration 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>4,090</u>		<u>4,825</u>	
Net current assets			29,439		18,929
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.

THE DORSET GARDENS TRUST

Thirty-third Annual General Meeting

Agenda item 8 - Election of Members - Nominations

The following Council members will remain on the Council:

Sir William Hanham
Dr Annie Atherton
Mr Richard Burden
Mrs Carol Carsley
Mr Christopher Clarke
The Lord Digby
Mrs Sarah FitzGerald
Mrs Jennifer Hedin

The following Council members are retiring by rotation and are seeking re-election:

Mrs Joan Dallyn
Caroline Montagu, Countess of Sandwich

The following Council member is retiring by rotation and is not seeking re-election.

Ms Gabrielle Selson

Any further nominations signed by both the proposer and the nominee should be made in writing to the secretary, Ms Valerie Lee, by Monday 6 May 2024 (enquiries@dorsetgardenstrust.co.uk).