



The
Lakeland Horticultural Society

ANNUAL REPORT AND FINANCIAL STATEMENTS
for the year ended 31 August 2023

for the year ended 31 August 2023

CONTENTS	Page
Trustees' Annual Report:	
Officers and Trustees of the Society	3
Report from the Chairman of Trustees	4
Financial Report	5
Structure, Governance and Management	5
Activities	6
Achievements and Performance	7
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 18

Address: Holehird Gardens
 Patterdale Road
 Windermere
 LA23 1NP

President

Shelagh Todd

Vice-Presidents

Christopher Brickell CBE VMH
Lord Cavendish of Furness DL
Lady Cressida Inglewood, Countess of Lonsdale
John D Main NDH DHE FIHort
Shelagh Newman
Margaret Thomas
Peter Hoggarth

Council of Trustees

Officers:

Chairman:	Maggie Mees
Vice-Chairman:	<i>vacant</i>
Garden Coordinator:	Alan Oatway
Hon Secretary:	Sue Buckingham
Hon Treasurer:	Tony Willey

Members:

John Ashley
Charles Bulman
Sarah Burgess
Hayley Davidson
Alan Dickinson
Mark English
Lorna Hillmann
Tina McIntosh
Alison Sanford

Report from the Chairman of Trustees – Maggie Mees

I am happy to report that Holehird Gardens under the stewardship of the LHS has continued to thrive in 2023. Despite some challenging weather patterns, the Gardens continued to delight visitors in all seasons. Visitors told us how much they appreciate the new paths up the Fellside, improving access to the upper garden and the stunning views across Windermere. Success as Regional Winner in the RHS Partner Garden of the Year competition in 2022 seems to have encouraged many RHS members to visit this year, perhaps for the first time. However visitor numbers overall are still down on pre-pandemic levels, a familiar situation across the Lake District. The average donation per visitor also appears to be down, a reflection perhaps of the current economic climate. Care is needed when interpreting these numbers, but we do need to monitor the trend carefully in the future.

In many respects the LHS also continues to thrive. Members continue to receive all the expected benefits of membership - lectures, garden tours, courses, etc – and we are able to provide the admin necessary to support the Society and the Gardens. A small team was established to look at recruitment, and we have continued to welcome new volunteers, mainly as gardeners. But we need a lot of gardeners to manage Holehird and we still don't have enough! Nor are there enough volunteers to support the gardeners and maintain the estate, our so-called 'Heavy Gang'. And the wardening team, the welcoming face of Holehird to visitors, is also woefully understaffed. It seems we are relying on fewer and fewer people to do more of these essential tasks. The only way the LHS will continue to thrive in the future is if more members are prepared to share the workload.

One group whose commitment cannot be faulted is the Council of trustees and I would like to thank each of them for their unstinting contribution. Special thanks also go to Shelagh Todd who stands down after 6 years as LHS President. Shelagh first came to Holehird through the LHS's long-standing connection with Newton Rigg and her practical knowledge of all things horticultural has helped us tremendously over the years. As is customary, Shelagh will become a Vice President of the Society when she stands down, and we are grateful that her practical support for Holehird gardeners will continue as before.

After many years on Council, as Secretary, Chairman and latterly as Garden Coordinator, Alan Oatway will stand down. Alan has made a huge contribution over the years but 2 achievements stand out. Firstly, the renegotiation of the lease, and secondly his vision for, and implementation of, the new path network. His experience on Council will be missed but he has surely earned time off to concentrate on Holehird's Rock Garden. 2 trustees are required to stand down having served 6 years on Council. John Ashley, has served many more than 6 years in total, also including a spell as Chairman. Council will miss John's experience and quiet wisdom but I am happy to say that he too will continue to make an active contribution in the garden. I hope the AGM will support John's election as a Vice President. Our Chair of Education Committee, Tina McIntosh also stands down. Council will miss her willingness to engage on all issues and her no-nonsense, action-driven approach. Finally, I am sorry to report that Alison Quigley has decided to stand down. A fairly recent recruit to LHS, Alison brought a new, refreshing perspective to Council.

Sorry as we will be to lose this level of experience and expertise from Council, we look forward to welcoming new trustees to our meeting in January, all with a common goal of ensuring that LHS continues to thrive well into the future.

Treasurer's Report – Tony Willey

A major boost to the Society's finances has come from the receipt of a £170,000 legacy, being 10% of the residual estate of Marita Grice. This has helped to bring our liquid reserves up to £682,000. While clearly a very strong position, it is well to remember that our reserves need to fund development expenditure through the remaining 22 years of the current lease.

With low returns on our COIF investments in recent years, the decision was made to sell them and reinvest in bank deposits where interest rates have increased significantly. At the financial year end a total of £640,000 was held on deposit with nine banks through the Flagstone charity deposit platform, all of which are covered by the £85,000 government guarantee. They are held on a range of maturity dates between 6 months and 2 years, aiming to maximise interest income while ensuring that funds will be available when required for the building refurbishment and extension project.

The Society's aim is to fund ongoing expenditure from current income, allowing reserves to be used to finance development projects. This was achieved with a surplus of £9,000 if the exceptional legacy is excluded, thanks to interest income of £21,000. There are some concerns - visitor income fell by 12%, in line with the reduction in visitor numbers experienced generally in the Lake District this year. The high inflation rate began to impact costs, which will increase further this year as long term gas and electricity supply contracts come to an end.

Membership subscriptions have been unchanged since 2021. Council is proposing an increase of 10% from September 2024. It is estimated that related costs will have increased by over 20% between 2021 and 2024.

Structure, Governance and Management

The Society is a registered charity governed by a constitution approved by the membership, and last modified by the AGM of December 2021. Its objects are to promote and develop the science, practice and art of horticulture, with special reference to the conditions prevailing in the Lake District, and within that area to promote and facilitate cooperation between all horticultural organisations and to serve the interests of all horticulturalists.

The management and administration of the Society is conducted by its Council, whose members are Trustees of the Charity. The Council comprises five Honorary Officers of the Society, and up to twelve elected Members. The Officers consist of the Chairman, the Vice-Chairman, the Garden Coordinator, the Secretary and the Treasurer. The current members of the Council are set out on page 3.

Day-to-day management is devolved to five sub-committees: Garden, Estates, Education, Publications, and Public Relations. These are governed by Standing Orders which are reviewed annually, and were last approved in October 2022.

Officers are elected at each Annual General Meeting (AGM) having, with their consent, been nominated and seconded in writing by members of the Society. They hold office until the end of the next AGM. They may be nominated for re-election but may not serve for

more than six consecutive years in any one office. Elected Members having, with their consent, been nominated and seconded in writing by members, are elected at an AGM to serve a three-year term. They may be nominated for re-election, but may not serve for more than two consecutive terms. Members of Council do not receive any payment in connection with their position.

The Society operates an informal system of Trustee induction, tailored to fit the experience of the trustee. All new trustees are given a copy of all the relevant Charity Commission documents, as well as the names and contact details of their fellow trustees.

All the work of the Society is carried out by volunteers and is funded through members' subscriptions, legacies, donations, the sale of plants and seeds from the garden, and the sale of publications written and designed by members.

Financial Review

On the basis of their review of future years' activities, and a detailed budget for the following year, Council are satisfied with the financial position at 31 August 2023. The policy on Reserves, the reason why they are held and their intended use, is set out in Note 10 to the Accounts.

Activities

Garden

The Society manages the renowned Lakeland garden at Holehird which is open to the public every day of the year from dawn till dusk. This is a 10 acre garden on a hillside site near Windermere, 600 feet above sea level. The garden regularly receives up to 30,000 visitors each year, and although no formal charge is made for access, visitors are invited to make a donation. The gardens are developed and maintained to the highest standards, providing the public with practical examples of design, propagation, plant maintenance and horticultural practice in relation to specific Lake District location and climatic conditions. In various parts of the garden trees, shrubs, herbaceous perennials, bulbs and alpines are grown.

The Society also acts as the International Registration Authority for Astilbe on behalf of the International Society for Horticultural Science, and hosts the National plant collections of Astilbe, Daboecia (heathers), Hosta 'Mouse' Series, Meconopsis (the blue poppy), Polystichum (ferns) and Tanacetum coccineum (painted daisies).

Education

Gardening courses and lectures are held throughout the year, given by members of the Society and outside experts. Our volunteers act as garden guides for the many tour groups

that visit Holehird, and others also give a considerable number of horticultural lectures to other groups. A well-stocked library and reading room, equipped with PCs and several microscopes, including a new high-powered model, is also available to all members, and a series of horticultural leaflets is available to the public on particular species that are grown in the garden, including the National Collections. We also have our own weather station which helps us understand the effect of varying climate on the performance of the plants in the garden. The weather records are available online to individuals and other organisations.

Media

The website, www.holehirdgardens.org.uk, shares the Society's knowledge and activities online, while "*The Lakeland Gardener*", the Journal of the Lakeland Horticultural Society, serves the same purpose in print. The Society also publishes a regular *Newsletter* for its members. The Society has a growing presence on Social Media.

Access for all

Within the inevitable constraints imposed by a fellside garden, the Society aims to ensure that anyone with an interest in horticulture and gardening can benefit from its work, whatever their means and limitations. Wardens are on duty daily from early April to the end of October in the Visitor Information area to welcome members of the public and answer questions regarding the gardens, either directly or by introducing visitors to other members of the Society.

The Trustees confirm that they have complied with the duty in s17 of the Charities Act 2011 to have regards to the Charity Commission's guidance on public benefit.

Achievements and Performance

Despite a wide range of weather conditions (from weeks of freezing ice to droughts and heat waves), our volunteer gardeners and maintenance work forces have done an amazing job in creating and maintaining a colourful display of plants. Visitors have been treated to a fantastic example of what can be grown in the Lake District, their enthusiastic comments are frequently seen on social media pages (such as Facebook, Twitter) and also in the comments they leave in the book in Reception.

In addition to the essential maintenance of the gardens, one major achievement this year has been completing the planting of new bed areas around the new pathway which now runs from the Courtyard car park to the top of the Fellside. Several beds have been extended or completely renovated. Examples include the extension to the Courtyard bed which demonstrates the use of drift planting, and the greatly extended Rock Garden bed which will provide colour and interest at the top of the path. Other achievements this year include the planting of 6 new trees. Three of these have been incorporated into the new planting around the easy access path and were donated by a member of the Society. A birch tree, again donated by a member, has been planted at the bottom of the cascade, a Rowan was planted on the driveway to replace the Oak tree that fell down in the storm the

year before, and a Sorbus has been planted in front of the National Collection of Astilbes. We are very grateful for these kind donations.

Thanks are due to everyone who has volunteered as a gardener or as part of the maintenance teams over the last year. We are very lucky to have a large group of willing volunteers and their efforts are greatly appreciated. We welcomed 14 new gardeners over the course of the year.

There is always something needing the attention of Estates Committee. This past year has been no different with the small team constantly dealing with maintenance and repairs, some scheduled, others on an ad hoc basis. The borehole in general is working well but we are constantly striving to improve its efficiency. For Health & Safety reasons it was taken out of commission earlier in the year, emptied and cleaned out. Not for the first time, a storm blew down a tree, this time falling across the deer fence. The tidying up and collection of the tree led to a full inspection of the fence, and the subsequent renewal of a large section in addition to the repair.

Through prudent financial planning, we have not been too badly affected by gas and electricity increases, although this will change towards the end of the year and into the new year. We will need to seek ways of mitigating these higher costs. Planning permission having been granted for the toilet improvements and extension, the next stage will be to cost the project before moving to implementation.

Education Committee members have continued to work on a wide range of activities this year. A small group has been sorting through the LHS archive materials and considering their safe storage for future reference. The library continues to be highly regarded due to its huge range of topics linked to horticulture and usage has increased again this year. Plants have been propagated and provided for the five Garden Trails we publish and it's clear that the popularity of the Trails has increased since they have been available in the external containers as well as when Reception is open. Our external information boards continue to give visitors information about our soil and weather as well as our National Collections and Plant of the Month.

The audio-visual team has enabled hybrid Zoom and live audience participation in the mini-lectures held at Holehird which has enabled LHS members to access the lectures from home. The team has also supported our external speakers during our winter lectures at the Marchesi Centre. Our lectures have been really well attended and we are excited by the range of speakers planned for next year. Courses on 'Designing with Plants' and 'Picture Perfect Plants' have been held at Holehird this year and will continue next year as they have proved to be very popular. Another popular activity this year was the Tour of Gardens of East Anglia organised by one of the team.

LHS currently has 1,376 members, slightly down on last year. Over the year, 106 new members joined and 130 discontinued their membership.

Visitor numbers have been steady, with the total number logged at 22,724. Others visit when Reception is closed, and they are not logged. There were 37 group visits involving 930 people, an increase of 33%. A significant number of these visitors were from overseas.

We have encouraged visitors to vote for Holehird as RHS Partner Garden of the Year. An event for volunteers was held in May to celebrate our success as Regional Finalists in the 2022 competition. Holehird also featured in the RHS 'The Garden' magazine. The garden opened for the National Garden Scheme twice this year.

continue to welcome members to coffee on Wednesday mornings. They have worked with others to make sure that the refreshment needs of all the volunteers are met.

A public access defibrillator has been installed in the Walled Garden. Approximately 50 volunteers are being trained in its use.

Despite the temporary absence of an editor, Publications Committee still managed to produce two issues of The Lakeland Gardener as usual. A new editor has been appointed beginning with the Spring 2024 issue. Three Newsletters were produced as usual, including listings of LHS lectures and events. The decision was taken to sell off the Guide to Holehird at a reduced price as it is now out of date as new areas in the Gardens have been created. The plan to start work on a new souvenir booklet had to be put on hold but will be revisited next year. New cards are being prepared for sale in Reception.

The Trustees' Annual report was adopted by Council at its meeting on 10 October 2023 and signed on its behalf by



Maggie Mees – Chairman



Tony Willey - Treasurer

Independent Examiner's Report to the Trustees of the Lakeland Horticultural Society

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 11 to 18.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

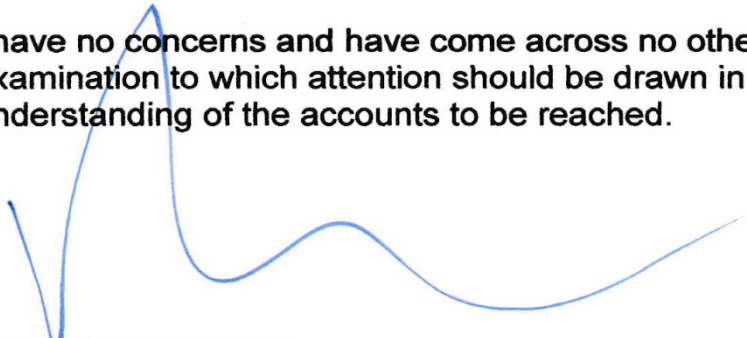
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not comply with these records;
or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
D S J Sissons
Chartered Accountant
Waters and Atkinson
The Old Court House
Clark Street
Morecambe
LA4 5HR

Date **24.10.2023**

STATEMENT OF FINANCIAL ACTIVITIES

Incoming Resources	Note	Unrestricted Funds (Note 2) £	Restricted Funds £	2023 Total £	2022 Total £
Voluntary income	3	253,193	23,000	276,193	138,308
Other charitable income	4	20,973		20,973	21,986
Investment income	5	20,927		20,927	3,526
Total incoming resources				318,093	163,820
Resources Expended					
Garden and Estate maintenance	6	63,387	23,000	86,387	85,421
Other charitable expenditure	7	10,643		10,643	12,312
Administration costs	8	25,687		25,687	21,259
Depreciation	11	11,522		11,522	2,220
Governance costs	9	2,408		2,408	2,238
Total resources expended				136,647	123,450
Net incoming resources				181,446	40,370
Gain/(Loss) on Investments	12			(2,523)	(3,940)
Accumulated Funds B/Fwd				635,267	598,837
Accumulated Funds C/Fwd	10			814,190	635,267

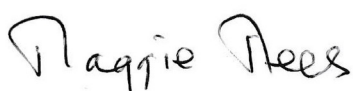
There are no other gains & losses other than those disclosed above. All transactions are derived from continuing activities.

The Notes on pages 13 to 18 form part of these financial statements.

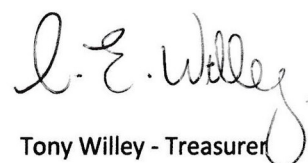
BALANCE SHEET
As at 31 August 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		131,784		15,908
Investments	12		0		100,913
			<u>131,784</u>		<u>116,821</u>
CURRENT ASSETS					
Stock	13	2,304		4,222	
Debtors & accrued income		16,061		1,172	
Cash at bank		671,064		517,857	
		<u>689,429</u>		<u>523,251</u>	
CREDITORS – amounts falling due	14	(7,023)		4,805	
within one year					
NET CURRENT ASSETS			682,406		518,446
NET ASSETS			<u>814,190</u>		<u>635,267</u>
CAPITAL FUNDS					
Restricted funds	2		4,000		11,621
Unrestricted funds	2		810,190		623,646
TOTAL ACCUMULATED FUNDS	10		<u>814,190</u>		<u>635,267</u>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)). They were approved by Council on 10th October 2023 and are signed on their behalf by



Maggie Mees – Chairman



Tony Willey - Treasurer

The Notes on pages 13 to 18 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

i) Basis of preparation

The financial statements of the Charity are prepared under the historical cost convention with the exception of investments, which are included at market value. They have been prepared in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the UK (FRS 102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)). The Charity is a public benefit entity under FRS 102, its presentation currency is Sterling (rounded to the nearest £1). The Trustees believe the Society is a going-concern, and have prepared the financial statements on that basis.

ii) Incoming resources

Incoming resources represent total income receivable during the year, and comprise membership subscriptions, donations, legacies, income from educational activities, investment income and sundry other income.

iii) Resources expended

All expenditure is accounted for on an accruals basis. Charitable expenditure represents the cost of maintaining the estate and garden, scientific, education and editorial activities. Support services represent membership costs, and costs relating to the general running of the Society. Governance costs include those incurred in meeting constitutional and statutory requirements, and the preparation of the financial statements.

iv) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost. Depreciation is calculated to write off that cost over the expected useful life of each asset, as follows:

Leasehold land and building costs prior to 31st May 2020, the expiry date of the previous lease, have been fully depreciated. Additions since that date are depreciated on a straight line basis to 31st March 2046, the expiry date of the current lease.

Fixtures and fittings are written down to a nominal value in the year of acquisition; glasshouses are depreciated on a linear basis over ten years; and machinery, vehicles and equipment are depreciated on a linear basis over five years.

v) Investments

Investments are stated at market value, and revaluation gains and losses are included in the Statement of Financial Activities.

vi) Stock

Stock is valued at the lower of cost and net realisable value. It relates to books and publications held for sale to members and visitors. It does not include plants or any work in progress.

vii) Creditors

Short-term creditors are valued at their transaction price.

viii) Taxation

The Society is exempt from corporation tax.

ix) Reserves

The policy on Accumulated Funds held as Reserves is set out in Note 10 to the Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS (cont.)

2. Restricted and Unrestricted Funds

The Society has entered into an agreement with the Holehird Trust for the upkeep of those parts of the gardens outside its lease. This income of £23,000 can only be spent on these activities.

Donations were received in previous years to improve the heather beds. The remaining balances of £271 were spent in the year.

A donation of £7,350 towards the improvement of the fell side paths was offset against the cost of the current path improvement project.

There remains £4,000 (the Mary Miles endowment) which can be spent only *in extremis*. This is disclosed separately on the Balance Sheet as Restricted Funds.

There are no restrictions on any other income.

3. Voluntary income

	2023	2022
	£	£
Restricted donation (the Holehird Trust - Note 2)	23,000	47,839
Restricted donation (other – Note 2)	0	0
Other donations	223,062	63,051
Membership subscriptions	22,298	20,542
Gift aid reclaimed	7,833	6,876
	<hr/> 276,193	<hr/> 138,308

4. Other charitable income

Plant sales	15,245	16,161
Vending machine sales	3,064	3,143
Less: Cost of vending machine supplies	(1,578)	(2,000)
	<hr/> 1,486	<hr/> 1,143
Sales of stationery, guides and books	1,992	2,032
Advertising sales in Society Journal	2,250	1,610
Income from educational courses	0	1,040
	<hr/> 20,973	<hr/> 21,986

5. Investment income

Interest on bank deposits	<hr/> 20,927	<hr/> 3,526
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NOTES TO THE FINANCIAL STATEMENTS (cont.)

6. Garden and Estate maintenance

	2023	2022
	£	£
Garden maintenance	35,423	32,854
Plants purchased	12,486	7,123
Estate maintenance	38,478	45,444
	<hr/> 86,387 <hr/>	<hr/> 85,421 <hr/>
7. Other charitable expenditure		
Costs of publishing Journal and Newsletters	6,217	5,640
Cost of guides and books	1,918	1,628
Courses, bursaries and lectures	2,508	5,044
	<hr/> 10,643 <hr/>	<hr/> 12,312 <hr/>
8. Administration costs		
Membership administration	7,727	5,903
Insurance	6,431	6,575
Publicity and Open Day	2,607	3,017
Website and IT costs	1,765	1,712
Other	7,157	4,052
	<hr/> 25,687 <hr/>	<hr/> 21,259 <hr/>
9. Governance costs		
Independent Examination costs	1,840	1,700
AGM Costs	568	538
	<hr/> 2,408 <hr/>	<hr/> 2,238 <hr/>

NOTES TO THE FINANCIAL STATEMENTS (cont.)

10. Accumulated Funds

In accordance with guidance issued by the Charities Commission, the Trustees have considered whether it is appropriate for the Society to retain funds for future charitable activities. Planning permission has been given for expansion, renovation and environmental improvement of the main building. This will absorb a significant but as yet unquantified proportion of current reserves. A review will be made when this project is completed.

11. Tangible fixed assets

	Leasehold Land & Buildings	Fixtures & Fittings	Machinery, Vehicles & Equipment	Glasshouses	Total
	£	£	£	£	£
Cost					
At 31 August 2022	374,555	20,539	92,608	175,557	663,259
Additions	118,917	-	8,481	-	127,398
At 31 August 2023	493,472	20,539	101,089	175,557	790,657
Depreciation					
At 31 August 2022	366,464	20,539	84,791	175,557	647,351
Charge for the year	5,404	-	6,118	-	11,522
At 31 August 2023	371,868	20,539	90,909	175,557	658,873
Net Book Value					
At 31 August 2023	121,604	0	10,180	0	131,784
At 31 August 2022	8,091	0	7,817	0	15,908

NOTES TO THE FINANCIAL STATEMENTS (cont.)**12. Fixed asset investments**

	2023	2022
	£	£
Balance at 31 August 2021	100,913	104,853

Revaluation gain/loss)	(2,523)	(3,940)
Proceeds of sale	(98,390)	-
Balance at 31 August 2023	0	100,913

The Trustees' investment policy allows an investment of up to 15% of the total available cash in the Charities Investment Fund (COIF) split equally between accumulation and income units. These investments were sold in August 2023 and the resulting loss of £2,523 (2022: loss of £3,940) is included in the Statement of Financial Activities.

13. Debtors and accrued income

	2023	2022
	£	£
Accrued interest on bank deposits	15,892	0
Due from credit card provider	169	482
Due from Cumbria CC	0	690
	16,061	1,172

14. Cash at bank

The Trustees' investment policy is, as far as possible, to maximise the return on the Society's investments. Within this, the Government guarantee of £85,000 acts as a ceiling for funds invested in any one financial institution. This policy, and the actual investments with each institution is reviewed every twelve months.

Cash at bank includes deposits with Building Societies regulated under the Prudential Regulation Authority (part of the Bank of England) and the Financial Conduct Authority. Deposits have been placed with a maturity of between six months and two years.

15. Creditors

	2023	2022
	£	£
Examiner's Fee	1,800	1,700
Trade creditors	5,223	3,105
	7,023	4,805

All amounts are payable within one year.

NOTES TO THE FINANCIAL STATEMENTS (cont.)

16. Commitments

	2023	2022
	£	£
Leaf vacuum and trailer		4,000
Fellside path improvement		120,000

0	124,000
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17. Trustee Remuneration

No remuneration was paid to Trustees (2022: nil) and there were no expenses incurred in their roles as trustees (2022: nil)

18. Related Party Transactions

There were no transactions with related parties (2022: none).