

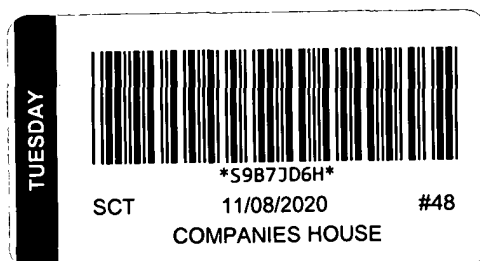
**Scottish Society of Botanical Artists  
(A Company limited by guarantee)**

**Report and Financial Statements**

**Year ending 31 December 2019**

**Scottish charity number: SC045778**

**Company number: SC493188**



## **Scottish Society of Botanical Artists**

### **Report of the trustees for the year ending 31 December 2019**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2019 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 and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102).

#### **Chair's report**

##### **Achievements and Performance**

Another year has flown past and now it's time to review 2019. We now have 83 members, an increase of 9% from 2018. In November 2018 we had a meeting of directors and committee members (called a Craic meeting). As a result, we made some changes in 2019 on how we undertake the work of SSBA via our 'New Ways of Working'. We now use a more inclusive group approach to managing the work of SSBA. We surveyed all members in October 2019 to obtain feedback and discussed the outcome at the second Craic meeting in December. We hope to have an annual Craic meeting to discuss how we proceed in the SSBA.

2019 began with an exhibition at the Scottish Ornithologist's Club in Aberlady. What a beautiful venue! The lighting and layout were superb and showed off our paintings very well. A non SSBA botanical artist and a sculptor shared our exhibition and complemented our work. Painting demonstrations for the public and 2 botanical art workshops run by SSBA members for the club also took place, giving us an excellent opportunity to promote the work of SSBA. This was our most successful exhibition to date with the greatest number of sales.

As a result of low attendance, the drop-in sessions at the Scottish Arts Club stopped in June. However, these were replaced in the autumn of 2019 with peer supported 'Painting Days' at two venues: Kilmardinny House in Bearsden and The McHattie room in Saughton Park in Edinburgh.

We changed the date of the Annual Dinner to coincide with the AGM, hoping it would be easier for members to attend both on the same day. However, this didn't work, and the Annual Dinner had to be cancelled – back to the drawing board. This year we plan to have the AGM, followed by a buffet lunch in central Edinburgh. Hopefully this will be easier for members.

The fora for SSBA members and the public at the RGBE Botanic Cottage have again been very successful. Our first was by three artists who paint the vellum registers (coats of arms) for the Court of the Lord Lyon. As a follow-up we were invited to Register House to see more of their intricate and

delicate craft. They work on A2 pieces of Kelmscott vellum.

The second talk by Dr Greg Kenicer of RGBE, on his book Scottish Plant Lore, published in conjunction with the World day of Botanical Art was fascinating, especially since many of the paintings were done by SSBA members. Sadly, our talk by the RGBE Librarian on Treasures of the RGBE Library had to be postponed at short notice but has been rescheduled for February 2020.

The final talk by Dr Deborah Reid told us of the work done by pioneering Scottish women in horticulture and in documenting indigenous plants in far flung areas of the globe, was a revelation. Thanks to advertising using 'Eventbrite', as well as our own members we have had several non SSBA members attending these fora.

## **Workshops**

In addition to the two workshops at the Aberlady Exhibition, we ran two others this year, the first on photography and the second by Sheila Anderson-Hardy named 'Nature in Monochrome'. The photography workshop disappointed members and did not fully meet their expectations, whilst the second was very well received. These have both been reviewed by members and because of the difficulty in securing adequate numbers to cover costs we are reviewing venues and topics for future workshops/educational events.

## **Garden Party**

This was again held in Kinghorn, when the garden had a totally different pallet of plants in bloom. The weather was foul so my thanks to those of you who braved the storm and donated so generously to the plant sale in aid of Kinghorn RNLI. We raised £311.00, exactly the same as the year before! Thanks to the weather we had more time for discussion.

## **Annual Exhibition**

The 2019 Annual Exhibition was held at the prestigious Whitehouse Gallery in Kirkcudbright. It was our best supported exhibition to date: 26 artists exhibited, five for the first time and over 70 paintings were hung by our exhibitions group. The gallery owner augmented our paintings with pottery, sculpture and other botanical paintings by a well known local artist. The gallery also produced a beautiful portfolio of artist's CV's and work. Their website was a delight and a chance for those unable to attend to see the paintings. Unfortunately, the sales were disappointing. Thanks to all who were involved with this venture.

## **Christmas Party**

Our final event of the year was our Christmas Party at the Botanic Cottage. Although attendance was low due to a combination of bad weather and illness, for those of us present it was an opportunity to chat and share some Christmas fare and lovely non- alcoholic mulled wine.

## **Newsletter**

Yet again our editor Lindsay Irvine surpassed herself in producing two excellent newsletters,

bursting with information and superb articles by members. If you have anything you'd like to share with other members, a photo of your workspace, new ventures you're undertaking, an article, book review, course you're running etc, please send it to her. The editor welcomes your input.

## **Website**

Our thanks go to Jared Earle and Victoria Braithwaite who 5 years ago set up, developed and maintained our domain name, website and SSBA email address. They have now stepped down from this role and handed the mantle to Alex and Marianne Hazelwood who have developed the website. Alex, Director of the Really Good Computer Services Ltd Co., is managing the relaunched SSBA website. Please do check it regularly to keep abreast of what is happening. Also, if you possibly can, please update your personal profile, and your paintings by adding new images. This will refresh the content and is a wonderful way of promoting the work of the Society members to others interested in Botanical Art and members of the public.

Email to members will be done differently in future by using the 'Mail Chimp' system, which ensures members' details are secure.

## **Future Plans**

Future Craic meetings will be held, when needed, with members of the different groups to discuss how we can improve what we're doing in the society. Please remember, this is your society and we welcome input from all members. If you would like to attend any of the Craic, Directors, Exhibitions or Outreach group meetings to see what goes on you are welcome to do so. We'd be delighted to see you and welcome your contribution. Please contact the secretary if you are interested in attending any of these meetings.

## **2020 Exhibition**

Annual Exhibition, Frames Gallery, Perth in September.

## **Other 2020 Events**

Painting days in Bearsden and Edinburgh. These are scheduled until the end of March.

Edinburgh and Dumbartonshire Councils will be setting their charges for the room hires from April. Once these are known we will re-book each venue for the remainder of 2020.

## **Workshops**

We hope to run a coloured pencil workshop if there is sufficient demand. The venue and dates have yet to be arranged. This workshop will only go ahead if we can cover the cost in running it. If you have any suggestions for workshops or suitable venues with easy parking, please let us know.

## **Garden Party**

This will be in Tranent on 23<sup>rd</sup> May 2020. A different garden to explore. I'm really looking forward to this.

## **Saughton Park**

We had hoped to start painting days in The McHattie Room in August, but as it wasn't ready, we were allowed to paint in the Conservatory. As this is a public area many members of the public engaged with us. Each week a group of primary school children doing the 'Grow and Learn' course sponsored by the Royal Caledonian Horticultural Society visited us in the afternoon. As a consequence, some members have offered a short painting workshop in 2020 for the children, who are desperate to have a go at what we do. I hope this will be the beginning of a mutually beneficial collaboration between all of the groups who are involved with the park.

It is always a good idea to change personnel on a regular basis to keep the society vibrant and progressive. If we have new members participating in the groups each year, this allows a gradual change of those in office and allows those who've been there longer to help newer members before they demit office to allow the newer fresher ones to take over.

In conclusion, my thanks go to all of the Directors and Trustees, the Company Secretary, all who have served on the Exhibitions and Outreach groups, our Newsletter Editor, the Web Co-ordinator's and, finally our Independent Financial Examiner, Clive Scott.

My best wishes to you all.

Anne Carlaw, Chairperson, SSBA  
22 March 2020



## **Scottish Society of Botanical Artists**

### **Report of the trustees for the year ending 31 December 2019**

#### **Our purposes and activities**

The purposes of the charity are:

- \*To advance education through the provision of a forum to share and disseminate knowledge and expertise in all aspects of botanical art.
- \*The advancement of the arts through encouragement of a high standard of botanical artistic achievement.
- \*The advancement of heritage, culture or science through the provision of a platform for the exhibition of botanical art in Scotland.
- \*To advance the arts by improving the accessibility of all forms of botanical art to the general public in Scotland.

The strategies employed to achieve the charity's aims and objectives are to:

- \*Present a range of botanical art exhibitions.
- \*Offer opportunities for a broad range of people to get involved in botanical art activity exploring their own creative powers.
- \*Provide opportunities for botanical artists to develop.
- \* Celebrate the diversity of cultures in our society by collaboration with botanical artists and like-minded societies at home and abroad.

#### **Achievements and performance**

- \*Membership and Friends increased by 9% to 83 during the year.
- \*Bi-annual newsletter '*Nuntii Botanicart*' continued.
- \* Drop-in Days at the Scottish Arts Club Studio continued until June.
- \* Three Botanic Cottage Forum talks held.
- \* Garden Party for Members with plant sale in aid of RNLI.
- \* Exhibition at Scottish Ornithologists Club, Aberlady and Whitehouse Gallery, Kirkcudbright.
- \* Christmas Party at Botanic Cottage.
- \* Painting Days held at Kilmardinny House, Bearsden and The Mchattie Room, Saughton Park, Edinburgh.

#### **Future plans**

- \* Newsletter '*Nuntii Botanicart*' to continue.
- \*Painting Days, Bearsden and Edinburgh.
- \*Annual exhibition, Perth.
- \* Botanic Cottage forum meetings.
- \* Garden Party
- \* Christmas Party
- \* Annual Lunch

## **Financial review**

It is the policy of the charity to maintain unrestricted funds, which are the reserves of the charity, at a level that equates to approximately twelve months of unrestricted expenditure. At the end of the year the charity held unrestricted general reserves of £13,320 which represents over twice the average annual expenditure to date and the policy is therefore met.

## **Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Scottish Society of Botanical Artists for the purposes of company law) are responsible for preparing a trustees annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Reference and administrative details**

Charity number: SC045778  
Company number: SC493188  
Registered office: 16-18 Weir Street, Falkirk, FK1 1RA  
Bankers: Bank of Scotland, PO Box 1000, BX2 1LB  
Independent examiner: Clive B Scott, CA, 16-18 Weir Street, Falkirk, FK1 1RA

## **Directors and Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year ended were as follows:

Trustees/Directors	Anne Carlaw Dr Catherine Braithwaite Hazel Morris (deceased 30.01.2020) Aileen Friis-Jorgensen
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Secretary	Dr Kathleen Munro
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## **Structure, Governance and Management**

The Scottish Society of Botanical Artists is a company limited by guarantee governed by its Memorandum and Articles of Association. It is a registered charity with the Scottish Charity Regulator. There are currently 83 Members each of whom agrees to contribute £1 in the event of the charity winding up.

## **Appointment of trustees**

As set out in the Articles of Association the trustees are elected annually by the members of the charitable company attending the Annual General Meeting. All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

## **Trustee induction and training**

New trustees undergo an orientation briefing on legal obligations under charity and company law, the Scottish Charity Regulator's guidance on trustee duties, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

## **Organisation**

The board of trustees administers the charity. The board normally meets quarterly.

## **Related parties**

None of our trustees or officers receives remuneration or other benefit from their work with the charity. There are no employees.



## **Risk management**

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due and maintenance of sufficient working capital to fund planned activities.

Attention has also been focussed on non-financial risks such as health and safety of artists and visitors to exhibitions. Appropriate public liability insurance cover is maintained.

## **Statement of disclosure to our independent examiner**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing his report, of which he is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that she/he is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

By order of the board of trustees

Anne Carlaw  
Chairperson

22 March 2020



## **Independent examiner's report to the trustees on the unaudited financial statements of the Scottish Society of Botanical Artists**

I report on the financial statements for the year ended 31 December 2019 which are set out on pages 10 to 13.

### **Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**


My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

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

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of Statement of Recommended Practice: Accounting and Reporting by Charities; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Clive B Scott, CA  
Independent Examiner



2 March 2020

# Scottish Society of Botanical Artists

## Scottish Society of Botanical Artists

### Statement of financial activities (including the income and expenditure account)

For the year ended 31 December 2019

	Notes	Unrestricted general funds	Unrestricted designated funds	Restricted funds	2019 Total	2018 Total
<b>Income</b>	<b>1.2</b>					
Incoming resources from generating funds:						
Voluntary income (Prizes)		-	-	-	-	50
Incoming resources from charitable activities						
Membership fees		3,440	0	0	3,440	3,280
Donations		64	311	0	375	363
Event income		1,895	0	0	1,895	3,465
Exhibitions		3,602	0	0	3,602	1,327
		<u>9,001</u>	<u>311</u>	<u>-</u>	<u>9,312</u>	<u>8,435</u>
<b>Total income</b>		<u>9,001</u>	<u>311</u>	<u>-</u>	<u>9,312</u>	<u>8,485</u>
<b>Expenditure</b>	<b>1.3</b>					
Charitable activities	<b>2</b>	5,619	311	0	5,930	5,551
Governance costs	<b>3</b>	862	0	0	862	389
<b>Total expenditure</b>		<u>6,481</u>	<u>311</u>	<u>-</u>	<u>6,792</u>	<u>5,940</u>
<b>Net income and net movement in funds for the year</b>		2,520	-	-	2,520	2,545
<b>Total funds brought forward</b>		11,300	0	0	11,300	8,755
<b>Total funds carried forward</b>		<u>13,820</u>	<u>-</u>	<u>-</u>	<u>13,820</u>	<u>11,300</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# Scottish Society of Botanical Artists

## Balance Sheet As at 31 December 2019

	Note	<u>2019</u>	<u>2018</u>
<b>Current assets</b>			
Cash at bank and in hand		13,820	11,300
		-	-
		<u>13,820</u>	<u>11,300</u>
<b>Creditors: Amounts falling due within one year</b>		-	-
<b>Net current assets</b>		13,820	11,300
<b>Total assets less current liabilities</b>		<u>13,820</u>	<u>11,300</u>
<b>The funds of the charity:</b>			
Unrestricted Income Funds		13,320	10,800
Designated Income Funds	5	500	500
		<u>11,820</u>	<u>11,300</u>

For the year ending 31 December 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 12 to 13 form part of these accounts.

Signed by Anne Carlaw  
Chair of Trustees on behalf of the Trustees



Approved by the Trustees on 22 March 2020.

**Scottish Society of Botanical Artists  
Company limited by guarantee**

**Notes to the financial statements  
For the year ended 31 December 2019**

**1.1 Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period. 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 (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102) and the Companies Act 2006. The accounts have been prepared on a going concern basis.

**1.2 Income**

All incoming resources are included in the statement of financial affairs when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The value of services provided by volunteers has not been included.

**1.3 Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs incurred for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

<b>2. Costs of charitable activities</b>	<b><u>2019</u></b>	<b><u>2018</u></b>
Event expenses	1,819	1,647
Artist payments	3,204	938
Annual Dinner	-	1,194
Insurance	304	325
Printing & postage	292	536
Advert	-	550
	<b><u>5,619</u></b>	<b><u>5,190</u></b>

<b>3. Governance costs</b>	<b><u>2019</u></b>	<b><u>2018</u></b>
Annual General Meeting	175	144
Committee expenses	497	105
WEB expenses	190	140
	<b><u>862</u></b>	<b><u>389</u></b>

#### **4. Company limited by guarantee**

The Scottish Society of Botanical Artists is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

#### **5. Designated Income Funds**

The Designated Income Funds totalling £500 comprise two donations of £250 received in 2016 to be used for artwork prizes as the trustees see fit.