

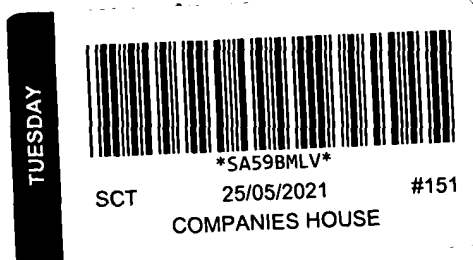
**Scottish Society of Botanical Artists
(A Company limited by guarantee)**

Report and Financial Statements

Year ending 31 December 2020

Scottish charity number: SC045778

Company number: SC493188



Scottish Society of Botanical Artists

Report of the trustees for the year ending 31 December 2020

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities 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

Our membership numbers remained the same, 82 members, composed of 58 full members, 4 student members and 20 friends.

Due to the COVID-19 pandemic the SSBA's programme for 2020 was severely curtailed. Until early March, plans were fulfilled.

Painting Days

Fortnightly Painting Days in Kilmardinny House, Bearsden and weekly in the McHattie Room, Saughton Park, Edinburgh went ahead. Both were popular and well attended, with prior booking essential.

In March, Sharon Bradley delivered a very well attended and successful painting day at Saughton. She covered painting techniques in the morning and painting on vellum in the afternoon. Plans were in place to expand demonstrations, but have had to be postponed. Since March all painting days have been suspended.

Fora Talks

In February at the RGBE Library, librarian Lorna Mitchell gave a talk on Botanical Art Treasures of the RGBE accompanied by examples from their extensive collection. It was a fascinating talk attended by members and members of the public.

In November, instead of his planned talk, Dr Bill Phillips produced a fascinating article 'Seeing The Trees'. It was detailed, thought provoking and welcome mental stimulation. It was emailed to all members thus having the advantage of being accessible to all, not just those who live near Edinburgh where the talks are held.

Annual Exhibition

Thankfully, as restrictions were eased in September, our annual exhibition in Frames gallery in Perth went ahead. The gallery owner introduced a booking system so that visitors could book a half hour slot to see the exhibition safely, observing social distancing rules. He also made the exhibitions available online, so that those unable to come in person could still see the paintings.

Frames is a beautiful gallery with two large rooms and plenty of space to show paintings to best advantage. It was our most successful exhibition to date with 10 of 80 paintings sold. Print and card sales were also very successful.

Thanks are due to the exhibitions group who collated and hung the paintings and then helped with their return with strict social distancing rules strictly observed.

Newsletter

Dr Lindesay Irvine produced two very welcome newsletters, in spring and autumn. The content was varied, packed with interesting information, member's articles and book reviews. In a year when social contact was at a minimum they were uplifting and helped to maintain contact amongst members. Please remember, the editor relies on members for content, please send her anything which you would like to share.

Website

Our website is being managed by Alex Hazlewood and continues to improve.

You can access membership details here and we now have a PayPal account set up and a Gift Aid form as well as our membership form.

Please check the website to see any changes and to keep abreast of what is happening. I urge members to update their personal profile and regularly update their painting images. This maintains interest for those browsing the website and maintains the society's profile. It also promotes your work. You may also enter your website and email details if you wish.

Zoom Meetings

We held some meetings using Zoom with some of the Saughton Park group and plan to trial an expansion of this to the wider membership early in 2021.

Christmas Card Competition

We hold an annual Christmas card competition, which is judged by a panel who don't know the identity of the artist. This year, Lyn Campbell's beautiful snowdrops were chosen for our official SSBA Christmas card. The standard of entries was excellent, my only regret is that we cannot use them all.

Strawberry Barn

We were asked in November by the Strawberry Barn to supply SSBA members Christmas cards. Due to time constraints, members were emailed for permission to use images held by Giclee. The owner was delighted with the quality of cards he received and we are investigating future liaison with him.

Future Plans

Annual Exhibition 2021

This will be held at the Scottish Arts Club, Edinburgh in May. We hope members and the public will be able to attend in person but there will be an online exhibition for those who cannot attend and in case restrictions are still in place.

Painting Days

These will recommence at Kilmardinny House and Saughton Park as soon as it is safe to do so.

Annual Garden Party

This is planned for May in Tranent, East Lothian. A new garden to explore.

Project to expand online activities

A funding application has been made. If this is successful the SSBA will be able to expand its ability to offer both members and non-members a variety of Botanical Art courses and other educational assistance online. This would mean that these educational offers would be accessible to all members regardless of location.

The SSBA is an inclusive society and we welcome the membership's input. If you'd like to come and observe first-hand what we do at our exhibitions and outreach meetings, please contact the secretary to arrange.

All organisations benefit from a constant change in members helping. This brings new vitality and ideas and ensures a vibrant ever changing society. Please, if you're interested in helping on any of the groups, do let us know.

Finally, my grateful thanks to the Directors and Trustees, the Company Secretary, members of the Exhibitions and Outreach groups, the Newsletter editor, Website manager and our Independent Financial Examiner, Clive Scott.

My best wishes to you all.



Anne Carlaw, Chairperson, SSBA

March 2021

Scottish Society of Botanical Artists

Report of the trustees for the year ending 31 December 2020

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 maintained during the year.
- *Bi-annual newsletter '*Nuntii Botanicart*' continued.
- * Botanical Art Treasures of RGBE lecture.
- * Website improvements.
- * Zoom meetings trial.
- * Exhibition at Frames gallery, Perth.
- * Christmas Card competition.
- * 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, Scottish Arts Club, Edinburgh.
- * Project to expand online activities.
- * Garden Party, May

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 £15,662 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 Dr Kathleen Munro (appointed 20.03.2020) Carolyn Anne Campbell (appointed 20.03.2020) Hazel Morris (deceased 30.01.2020) Aileen Friis-Jorgensen
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Secretary	Dr Kathleen Munro (resigned 20.03.2020) Rona McDowall (appointed 20.03.2020)
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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 82 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 except for the Secretary who is granted an honorarium of £500. 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
March 2021

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 2020 which are set out on pages 9 to 12.

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
March 2021



Scottish Society of Botanical Artists

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

For the year ended 31 December 2020

	Notes	Unrestricted general funds	Unrestricted designated funds	Restricted funds	2020 Total	2019 Total
Income	1.2					
Incoming resources from generating funds:						
Voluntary income		-	-	-	-	-
Incoming resources from charitable activities						
Membership fees		3,267	0	0	3,267	3,440
Donations		210	0	0	210	375
Event income		2,497	0	0	2,497	1,895
Exhibitions		2,430	0	0	2,430	3,602
		8,404	-	-	8,404	9,312
Total income		8,404	-	-	8,404	9,312
Expenditure	1.3					
Charitable activities	2	4,977	0	0	4,977	5,930
Governance costs	3	1,085	0	0	1,085	862
Total expenditure		6,062	-	-	6,062	6,792
Net income and net movement in funds for the year		2,342	-	-	2,342	2,520
Total funds brought forward		13,820	0	0	13,820	11,300
Total funds carried forward		16,162	-	-	16,162	13,820

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 2020

	Note	<u>2020</u>	<u>2019</u>
Current assets			
Cash at bank and in hand		16,162	13,820
		-	-
		<u>16,162</u>	<u>13,820</u>
Creditors: Amounts falling due within one year			
		-	-
Net current assets		<u>16,162</u>	<u>13,820</u>
Total assets less current liabilities		<u>16,162</u>	<u>13,820</u>
The funds of the charity:			
Unrestricted Income Funds		15,662	13,320
Designated Income Funds	5	500	500
		<u>16,162</u>	<u>13,820</u>

For the year ending 31 December 2020 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 11 to 12 form part of these accounts.



Signed by Anne Carlaw

Chair of Trustees on behalf of the Trustees

Approved by the Trustees on March 2021.

Scottish Society of Botanical Artists
Company limited by guarantee

Notes to the financial statements
For the year ended 31 December 2020

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.

2. Costs of charitable activities	<u>2020</u>	<u>2019</u>
Event expenses	2,395	1,819
Artist payments	2,265	3,204
Insurance	317	304
Printing & postage	-	292
	4,977	5,619

3. Governance costs	<u>2020</u>	<u>2019</u>
Annual General Meeting	313	175
Printing & Post	55	-
Committee expenses	77	497
WEB expenses	140	190
Honorarium	500	-
	1,085	862

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.