

Society of Scottish Artists

Report and Accounts

Year Ended 30 June 2025

Scottish Charity No. SC009586

	Page
Charity information	1 - 2
Report of the Trustees	3 - 7
Report of the Independent Examiner	8
Statement of Receipts and Payments	9
Statement of Balances	10
Notes to the Accounts	11

Society of Scottish Artists

Charity Information *for the year ended 30 June 2025*

Charity Number SC009586
HMRC Reference Number CR30360

Honorary President
Richard Demarco CBE

Trustee Members of the Council

Frank To	Co-President	appointed 7/7/2024
Luke Vinnicombe	Co-President	appointed 7/7/2024
Madeline Mackay	Co- Vice President	appointed 7/7/2024
Gill Walton	Co-Vice President	appointed 7/7/2024
Rick Ballard	(Honorary)	
Joan Smith		retired 24/03/2025
Michael Miller		appointed 29/05/2023
Greg Bryce		appointed 7/7/2024
Soosan Danesh		appointed 23/09/2024
Joanne Soroka		appointed 23/09/2024
Rebekah Tolley		appointed 20/08/2025
Thomas Hawson		appointed 20/08/2025
Vibha Pankaj		retired 17/02/2025
Gillian McFarland	(Co-opted)	
Catherine Sargeant	(Co-opted)	retired 17/02/2025
April Lannigan	(Co-opted)	retired 24/03/2025
Jenny Mason	(Co-opted)	retired 01/12/2025
Calum Hall	(Co-opted)	appointed 23/09/2024
Fiona Wilson	(Co-opted)	appointed 20/08/2025
Judith Shaylor	(Co-opted)	appointed 20/08/2025

Joint Administrators

Cheryl Connell	
Lauren McLaughlin	retired 22/12/2025
Laura McSorley	appointed 08/12/2025

Principal Address and OSCR Contact Address

30 Dick Place
Edinburgh
EH9 2JB
www.s-s-a.org
admin@s-s-a.org

Bankers

Bank of Scotland
75 George Street
Edinburgh
EH2 3EW

Independent Examiner

David Jeffcoat F.C.C.A.
TC Group
Business Advisors and Accountants
1 Lochrin Square, 92-98 Fountainbridge
Edinburgh, EH3 9QA

Society of Scottish Artists

Trustees' Annual Report *for the year ended 30 June 2025*

The Trustees are pleased to present their Report together with the Accounts for the year ended 30 June 2025.

Structure Governance & Management

Status of Charity and Governing Document

Society of Scottish Artists ("the charity") is a Scottish Charity (No. SC009586).

Appointment and induction of Trustees

Trustees are appointed from the members and hold office subject to an annual vote of the members at the Annual General Meeting.

Charitable objectives and activities

The Society of Scottish Artists was founded in 1891 and is an artist-run organisation, which aims to promote and encourage experimentation and "the adventurous spirit" in Scottish art. Its main space for annual exhibitions has been the Royal Scottish Academy on Princes Street in Edinburgh.

Achievements and Performance

The Society continued to grow its membership. Other artistic initiatives and future developments are referred to in the Presidents' report below.

President's Report

The President's Report covers the period from 1 July 2024, being the financial year covered by this Report up to February 2026 being the date the Report was approved by the Trustees.

The SSA delivered a full and varied programme of exhibitions and events during this time and continued to progress the change of legal form of SSA to a Scottish Charitable Incorporated organisation (SCIO), in order to future-proof the society and function more effectively in a contemporary context.

In June 2025 SSA Members approved an updated constitution and a change of name to the Scottish Society of Artists, reflecting a vision of inclusivity and a membership that now spans Scotland and the world.

In 2026 the Society will complete its transition to a Scottish Charitable Incorporated Organisation (SCIO), together with its name change, ensuring greater stability and alignment with modern Scottish charities.

2024 Programme

Uladhean/Treasures | SSA at Gairloch Museum (6 July - 28 September 2024)

The SSA collaborated with Gairloch Museum for the first time with the exhibition Uladhean / Treasures taking place across both the Upper and Lower galleries in Gairloch Museum.

Showcased invited artist: Pen Reid alongside artworks from 47 SSA Members selected from an open call.

Threads | SSA at Old Gala House (20 July - 30 September 2024)

SSA collaborated with Live Borders for the first time to present an exhibition of work by SSA Members with the compelling theme of 'Threads'. The exhibition explored the diverse and intricate connections that weave through the fabric of human experience, fostering a dialogue between artists and viewers alike. Invited artist, Denise Zygadlo alongside artworks from 40 SSA Members selected from an open call.

SSA 126th Annual Exhibition, Royal Scottish Academy, Edinburgh (23 November - 11 December 2024)

The 126th Annual Exhibition marked the return of the Annual Exhibition to the Royal Scottish Academy, Edinburgh.

Over 230 selected artworks were presented from local, national and international artists members and included work from twelve New Graduates Awards from five of Scotland's art schools as well as the recipients of SSA Awards and International partnerships

The exhibition received four-star reviews in news and media outlets including The Times, The Scotsman, The Herald, ArtMag and The National.

24 Award Sponsors agreed to host an award for the exhibition and included the return of the highly valued J&W Gordon Smith Award. Prizes ranged from cash awards over £5350, £600 in vouchers, 6 solo exhibitions, 2 two-person exhibitions, 3 annual membership subscriptions including production support, 3 mentoring sessions and artist accommodation.

Events included three live performances from graduate awardee, artist talks and exhibition tours to over 50 students from local High Schools.

2025 Programme

The Land | SSA at Dick Institute, Kilmarnock (15 March - 7 June 2025)

SSA collaborated with The Dick Institute, Kilmarnock to present an exhibition titled 'The Land', explored how contemporary artists respond to the concept of "land", how they identify with their environment, and their experience of living within a space. Included invited artist: Calum Wallis alongside 48 exhibiting artists.

SSA Essays Project

The SSA essay programme continued throughout 2025 to highlight the creative thinking of our members and to provide a platform for expressing and sharing our opinions on Art, Life and the World.

The essay project is a platform for SSA members, but we are open to interesting submissions from non-society members. This could also include contributions from invited non-SSA artists, art critics, journalists, philosophers and other professionals who may have an interest in the arts.

Total 12 essays were published online.

Life With Water | An Tobar, Isle of Mull (18 August – 24 October 2025)

Collaborating with An Tobar, Isle of Mull for the first time on a new exhibition with the theme of 'Life With Water'.

Through painting, sculpture, installation, digital media, and interdisciplinary works, Life With Water invited artists to immerse themselves in imagining a different future filled with the quiet and wild poetry of the sea. Included work by invited artist Kyra Clegg alongside further 31 works from 26 SSA Professional Artist Members selected from an open call.

Life With Water | 30 X 30 Online Edition (15 August - 24 October 2025)

To accompany the Life With Water Professional Members Exhibition, we offered an opportunity for the wider SSA Membership (Professional, Artist, Graduate, Student) to exhibit in an accompanying online 30 x 30 exhibition along the same theme, of which a selection of works was available physically in the An Tobar shop.

Big Art Show Paisley 2025 (30 August – 15 November 2025)

We were delighted to once again support this opportunity in collaboration with The Art Department, Paisley: The Society of Scottish Artists & The Art Department, Paisley Award included £200 plus a 1 year's free SSA membership. Selected artist: Maeve Dixon

Moray School of Art, Micro Residency (January – February 2026)

New addition to SSA programme, this partnership between the BA (Hons) Fine Art programme at the University of the Highlands & Islands sees a SSA Member prize of a two-week micro residency at Moray School of Art £250 artist fee and £500 from SSA towards travel and accommodation. SSA Artist Georgie Fay has been selected and will take up the dedicated studio space and access to specialist facilities and culminate in a solo exhibition of up to two weeks in MSA's dedicated gallery space.

Professional Members Election

18 new SSA Professional Members were elected in June 2025: Jennifer Alford, Sarah Bold, Carmen Carmeli, Sara Cunningham-Bell, Sarah Kudirka, Astrid Leeson, Kenneth Le Riche, Fiona Maher, Madeline Mackay, Patsy McArthur, Morag Thomson Merriman, Sandor Nagy, Lisa Fenton O'Brien, Carey Smith, Gail Turpin, Gyllian Thomson, Monika Walendziak, Fiona Wilson.

SSA Graduate Awards 2025

Degree Shows continued to offer diversity and high-quality of work. 10 graduates from Scottish universities and degree shows have been selected and each will be provided with £100 towards supporting transport or presentation of their work in the 127th Annual Exhibition at the Royal Scottish Academy, Edinburgh.

2026 Programme

Engramme Exchange, Canada (January 2026)

SSA Artist Member Paul Furneaux will travel to Engramme in early 2026 to host specialised printmaking workshops, representing Scottish art internationally.

127th Annual Exhibition at RSA (11 January – 4 February 2026)

As the SSA enters its 135th year and joins the RSA in marking its bicentenary. In recognition of its lifelong association with the Royal Scottish Academy, the SSA is will exhibit three works from the RSA collection, by its first three presidents, Robert Noble RSA, Robert Buchan Nisbet RSA, and James Cadenhead, at this year's show. These important historical works underscore the SSA's foundational and ongoing role in Scottish contemporary art.

To further commemorate this shared history, an essay by RSA Documentation Officer Robin H Rodger has been commissioned for the occasion of the RSA200: Celebrating Together, 2026.

This year, over 2,000 works were submitted through the General and Installation and Performance Open-call, with 229 artists selected to exhibit.

Frank To & Luke Vinnicombe
Co-Presidents
5th December 2025

Financial Review

Results for the Year

The charity's *Statement of Receipts and Payments* reflect a Deficit for the year of £11,730 (2024 – Surplus £3,776).

Reserves Policy

The Trustees' policy is to maintain unrestricted funds at a level equating to at least approximately three months of unrestricted expenditure and thereby help to maintain the charity's ongoing work. Per the *Statement of Balances*, the General Fund at 30 June 2025 amounted to £45,731 (2024 - £56,211) which, although above the required level, was acceptable to the Trustees. Total Reserves, including Restricted Funds, are £46,662 as at 30 June 2025.

Risks to which the charity is exposed

The trustees consider that due to its small size and its simplicity there is no material risk to which it is exposed. The situation is reviewed at each meeting. A principal concern is the annual charge by the National Gallery of Scotland (NGS) for use of the RSA, which is the most significant cost that the Society incurs. We are grateful to The Exhibiting Societies of Scottish Artists (ESSA) for liaising with NGS in order to agree the terms of our use of the RSA.

Statement of Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to ensure that the Accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Constitution. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Independent Examiner

The Trustees recommend that David Jeffcoat F.C.C.A., a Partner with TC Group, Business Advisors and Accountants, remains in office as Independent Examiner until further notice.

This Report was approved by the Trustees on 23 February 2026 and signed on their behalf by:

Rick Ballard

Rick Ballard

Trustee

Independent Examiner's Report to the Trustees of Society of Scottish Artists

I report on the Accounts of the charity for the year ended 30 June 2025 which are set out on pages 9 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the Accounts as required under Section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 the view given by the Accounts.

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 requirements:
 - to keep accounting records 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 and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

David Jeffcoat

David Jeffcoat F.C.C.A.

Partner

TC Group
Business Advisors and Accountants

1 Lochrin Square
92-98 Fountainbridge
Edinburgh
EH3 9QA

Date: 4/3/2026

Society of Scottish Artists

Statement of Receipts and Payments for the year ended 30 June 2025

	Notes	Unrestricted General Fund £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts					
Voluntary Income					
Subscriptions		64,634	-	64,634	56,437
Donations		-	-	-	1,500
Income from Charitable Activities					
Exhibition receipts		16,918	-	16,918	5,220
Sponsorship prizes		6,690	-	6,690	3,179
Exhibition submission fees		4,750	-	4,750	3,253
Catalogue and ticket sales		8,326	-	8,326	48
Creative Scotland Funding		-	-	-	7,391
Other		139	-	139	411
Total Receipts		101,457	-	101,457	77,439
Payments					
Charitable Activities					
Artists' work, net of commission		12,662	-	12,662	4,064
Catalogue design and printing		5,852	-	5,852	3,699
ESSA - levy and RSA costs		12,713	-	12,713	-
Reception and hospitality		609	-	609	174
Transport, van hire		1,217	-	1,217	290
Hanging and other exhibition expenses		13,461	-	13,461	11,903
Prizes to artists		6,190	-	6,190	3,600
Exhibition staffing costs		9,547	-	9,547	-
Publicity adverts, newsletter and subscriptions		2,494	-	2,494	2,366
Creative Scotland expenditure		-	1,250	1,250	10,359
Administration payments					
Secretarial, administrator		36,296	-	36,296	26,140
Council/administrator expenses		3,258	-	3,258	3,049
Bank and Paypal charges		1,829	-	1,829	1,295
Post, stationery and telephone		56	-	56	-
Website maintenance		485	-	485	1,366
I.T.: Interactive Technology		4,158	-	4,158	4,302
Governance Costs					
Independent Examiner's Fee		1,110	-	1,110	1,056
Total Payments		111,937	1,250	113,187	73,663
Net Receipts/(Payments)		(10,480)	(1,250)	(11,730)	3,776
Transfers	2 & 3	-	-	-	-
Surplus/(Deficit) for the year		(10,480)	(1,250)	(11,730)	3,776

The Notes form an integral part of these Accounts.

Society of Scottish Artists

Statement of Balances at 30 June 2025

	Notes	Unrestricted General Fund £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank and Cash in Hand					
Opening balances		56,211	2,181	58,392	54,616
Surplus/(Deficit) for the year		(10,480)	(1,250)	(11,730)	3,776
Closing Balances		45,731	931	46,662	58,392
Reserves					
General Fund		45,731	-	45,731	56,211
Restricted Funds	5	-	931	931	2,181
Closing Balances		45,731	931	46,662	58,392
Liabilities					
Independent Examiner's Fee, including VAT		1,165	-	1,165	1,110
Accountancy Support		-	-	-	-
		1,165	-	1,165	1,110

Approved by the Trustees on 23 February 2026 and signed on their behalf by:

Rick Ballard

Rick Ballard

Trustee

The Notes form an integral part of these Accounts.

1. Basis of Accounting

The Accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Funds

For the purpose of the *Statement of Receipts and Payments* and the *Statement of Balances*, Funds comprise the following:

The General Fund comprises grants and other income received for use at the discretion of the Directors in furtherance of the charity's purposes.

Restricted Funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the Restricted Funds are set out below.

2. Going Concern

The charity is a going concern and is heavily dependent on the continuing support of its subscribing members, both professional and lay.

3. Taxation

As a registered charity, the society is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the society and is therefore included in any relevant costs.

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objects similar to those of the charity.

4. Remuneration of Trustees

The executive committee, who are Trustees, receive no remuneration

5. Restricted Funds

	Balance at 01.07.24	Receipts	Payments	Transfers	Balance at 30.06.25
	£	£	£	£	£
Creative Scotland	2,181	-	(1,250)	-	931
	<u>2,181</u>	<u>-</u>	<u>(1,250)</u>	<u>-</u>	<u>931</u>

Purpose of Restricted Funds***Creative Scotland***

Represents funds received towards the cost to provide peer to peer mentoring for both emerging and established artists within the membership of the Society of Scottish Artists over the life of the programme which extended into 2025.