

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

**Report and Financial Statements**

**Year ending 31 December 2025**

**Scottish charity number: SC045778**

**Company number: SC493188**

**TUESDAY**



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COMPANIES HOUSE



## **Scottish Society of Botanical Artists**

### **Report of the trustees for the year ending 31st December 2025**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st December 2025, 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).

#### **Chairperson's report**

2025 was a hugely successful year for the SSBA and this report seeks to outline the achievements and success, as well as our plans for 2026.

We were very pleased to welcome two new directors to the SSBA in 2025: Mrs. Julie Price and Ms. Rachel Sutherland

#### **Achievements and Performance**

The Trustees are pleased to report that at the end of 2025 there were 94 members with 6 additional full members: 74 Full members, 5 Student members and 15 Friends.

Thanks to Rachel Sutherland for her role as Membership Secretary .

#### **Painting Days for Members**

During 2025 a total of 107 painting days were available to members.

These were held in the McHattie Room at Saughton Park Gardens (SP), Edinburgh on Tuesdays and Wednesdays with 72 painting days being held. Members are still seeking places on these days which is very encouraging.

In Denny a painting half day (10am to 1pm) is held on a Thursday, and a total of 35 days were held. This is a smaller group that is keen to maintain this opportunity.

Managing bookings and the finances are currently shared by three Directors.

Our painting days are supported by the Royal Caledonian Horticultural Society and Edinburgh Council management team for the McHattie room.

#### **Botanical Art workshops**

Three two day workshops were held during 2025. The workshops were all well subscribed and very successfully led by tutors who are all SSBA members.

Marion Wilson led the first workshop in April about "Coloured pencil" in the Crichton Centre, Dumfries.

Victoria Braithwaite held the second workshop, "Detail at scale - choosing and enlarging subjects for visual impact", in June at the McHattie Room in Edinburgh.

Julie Price held the third workshop in October in Cromarty, the Black Isle. It was titled "Capturing Autumn – Fruits, Nuts, Squashes and Seedheads". This workshop offered members the opportunity to be residential at the Old Brewery, that is managed by the Cromarty Arts Trust.

Thanks to Anne Carlaw, leader of the Learning Group, the tutors, Directors and members who organised and managed these workshops.

### **Member's Annual exhibition.**

The 2025 annual exhibition was held during May in Custom House, Leith alongside the Botanica Scotia exhibition. Artists were asked to enter paintings that followed the same theme of "*Heritage Crops, Crop Wild Relatives and Ancient Crops*". Thanks to the work of Valerie Gordon, exhibitions coordinator and the other group members who managed this exhibition on behalf of members, and who worked closely with the Botanica Scotia committee.

### **Botanica Scotia Exhibition and Botanical Art Worldwide Day 18<sup>th</sup> May 2025**

The Botanica Scotia exhibition ran from the 15<sup>th</sup> to the 20<sup>th</sup> of May at Custom House Gallery in Leith, Edinburgh. The exhibition focused on celebrating biodiversity in crops that have been closely associated with the human species over thousands of years, specifically; "*Heritage Crops, Crop Wild Relatives and Ancient Crops*". It was a curated exhibition, with entries being judged by a panel that included two botanists from the Royal Botanic Garden Edinburgh, and two award winning botanical artist [non exhibiting]. The exhibition attracted entries from artists across Scotland and on 18<sup>th</sup> May the exhibition was included in the Botanical Art Worldwide Day event, during which all entries could be seen across the globe via the streaming of each participating country's exhibits.

We welcomed the unrestricted grant of £2,000 received from the William Syson Foundation, that helped us secure and provide the exhibition venue and facilities.

We were also delighted that the V&A Dundee (Victoria and Albert Museum) requested the inclusion of the full Botanica Scotia exhibition as part of their 'Garden Futures' exhibition. All exhibits were on display from the 13<sup>th</sup> to the 28<sup>th</sup> July. During that time Marianne Hazlewood, a Botanica Scotia Committee member and SSBA member, held a botanical art workshop at the V&A.

### **Field trip 2025**

St Abb's in the Scottish Borders was the location of the 2025 field trip. The area has the first voluntary marine conservation area that features dense seaweed forests of Kelp. It was Kelp, washed up in the harbour area, that the group of artists were able to identify, sketch and complete outline paintings.

### **RBGE Library visits**

Two visits to the library at the Royal Botanic Garden Edinburgh (RBGE) library were organised for members to see a selection of historic books, paintings by Lillian Snelling, Lizzy Saunders and Nicola McCartney and historic teaching posters, from the library's extensive collections. These were excellent visits and both were well attended.

### **Newsletter - Nuntii Botanicart**

Nuntii Botanicart continued during 2025 with Lady Jane Parker-Clarke as our editor. She stepped down as Editor after the autumn edition of the newsletter, and we are most appreciative of her contribution to ensuring the continuity during her years as editor. Rachel Sutherland will take on the role of Editor during 2026.

### **Directors and trustee meetings**

The Directors met on 4 occasions during 2025. All meetings receive a quarterly financial report and an update of all activities held and planned. Feedback is received from the learning group, exhibitions group, newsletter proposals and field trip activities. Other business includes possible changes to the organisation and review of how we govern and manage our work. To assist us with this, two members were invited to attend Director's meeting as 'ex-officio' members of this group. We were pleased to welcome Mrs. Janis Bain and Mrs. Pauline Stevenson and thank them for their advice and support.

### **Members Christmas gathering**

A very successful get-together for members was held at the beginning of December in the McHattie room. This was well attended and afforded everyone the opportunity to chat and catch up with each other.

## **Future Plans**

### **Workshops and visits**

Two workshops open to all members are being planned by the Botanical learning team one in spring and the other during the autumn period.

It is also hoped that visits to places of interest or e.g. significant exhibitions may be possible

### **Painting Days**

These will continue due to popular demand at Saughton Park Gardens, Edinburgh for two days a week and weekly in the community room at the Library in Denny. We will encourage others to take up the opportunity of attending the Denny painting day.

### **Saughton Park Gardens**

Three members of 'The Friends of Saughton Park' will give a total of 6 guided tours of the physic garden, heritage trees and significant trees to painting day attendees to emphasise the wealth of plant material available in the gardens for painting.

### **Field Trips**

It is proposed to visit Dawyk Botanic Garden in late spring when the Azaleas will be in flower.

A second visit to Dawyk in the summer to see the Mecanopsis display is also being considered.

A return field trip in May is planned to Schiehallion, a Site of Special Scientific Interest (SSSI) in Perthshire, when artists will be encouraged to identify a greater variety of wildflowers for sketching.

### **Annual exhibition**

Our members annual exhibition will for the first time be held in the McHattie Room at Saughton Park Gardens from the 19<sup>th</sup> to 25<sup>th</sup> August 2026. We plan to encourage members who exhibit to act as stewards, and to provide demonstrations to members of the public each day during the event.

### **BISCOT planning for 2027**

The Botanical Images Scotia (BISCOT) is an internationally recognised Botanical Art Exhibition that the Royal Caledonian Horticultural Society (RCHS) has managed and governed through its BISCOT committee for over 20 years. The RCHS support BISCOT through the committee planning of the 2027 exhibition and the SSBA through their facilitation of painting days in the McHattie Room at Saughton Park Gardens.


The SSBA will continue to collaborate with the (RCHS) to support BISCOT. However, it was agreed that, due to volume of work during 2025, to move the proposed 2026 exhibition to 2027 to allow for better preparation. To enable this, we have recruited additional members to the planning group to take us forward. This includes a representative of the RCHS. It has also been agreed that the exhibition will be held within Saughton Park Gardens, Edinburgh in the McHattie room where both the SSBA and the RCHS contributed to the installation of the gallery hanging system in 2024. The development of a new website that reflects the ownership of the RCHS is currently in progress. This website will provide all the information required by artists seeking entry to the exhibition.

### **Social events**

Summer and Christmas get togethers are planned in the McHattie Room for 2026.

Thank you to all who have supported us, become members, helped us grow and contributed in various ways to keep us painting and enthusiastic.

Kathleen Munro  
Chairperson

 21/5/26

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## **Scottish Society of Botanical Artists**

### **Report of the trustees for the year ended 31 December 2025**

#### **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 - fully detailed on pages 1 to 3***

## **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 **£26,108** (2024 £19,066) which represents approximately 1.2 times 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: 5 South Charlotte Street, Edinburgh EH2 4AN

Bankers: Bank of Scotland, PO Box 1000, BX2 1LB

Independent examiner: Eric Wishart, 69 Promenade, Edinburgh, EH15 2DX

## **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	Dr Kathleen Munro
	Anne Carlaw
	Valerie Gordon
	Julie Price
	Rachel Sutherland

## **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 94 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

Kathleen Munro  
Chairwoman

 21/3/20

21st March 2026

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## **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 2025 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.

*Eric Wishart*

**Independent Examiner**

**21st March 2026**



Scottish Society of Botanical Artists  
Year to 31 December 2025

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Statement of financial activities, including Income and Expenditure account

	Notes	Unrestricted general funds	Designated fund: Art Prize	Designated fund : Botanical Art Worldwide [W.Syson]	Restricted fund: Royal Caledonian Horticultural Society & BISCOT	2025 Total	2024 Total
<b>Income</b>	<b>1.2</b>						
<b>Incoming resources from generating funds:</b>							
<b>From charitable activities</b>		£	£	£	£	£	£
Membership fees		4,068				4,068	3,843
Donations and miscellaneous		1,590				1,590	103
Cards and calendars		5				5	637
Event income: painting days and Workshops		6,893 4,490				6,893 4,490	4,007 1,950
Exhibitions		3,976		680		4,656	3,685
Botanical Art Worldwide, supported by Wm Syson			-	-	-	-	2,315
Royal Caledonian Horticultural Society/BISCOT					-	-	1,567
<b>Total income</b>		<b>21,022</b>	<b>-</b>	<b>680</b>	<b>-</b>	<b>21,702</b>	<b>18,107</b>
<b>Expenditure</b>	<b>1.3</b>						
Charitable activities	<b>2</b>	14,259	-	-	90	14,349	17,090
Governance costs	<b>3</b>	1,721				1,721	1,596
<b>Total expenditure</b>		<b>15,980</b>	<b>-</b>	<b>-</b>	<b>90</b>	<b>16,070</b>	<b>18,686</b>
<b>Net income and net movement in funds for the year</b>		<b>5,042</b>	<b>-</b>	<b>680</b>	<b>(90)</b>	<b>5,632</b>	<b>(579)</b>
Total funds brought forward		19,066	250	1,320	1,084	21,720	22,299
Inter-funds transfer(s)		2,000	-	(2,000)	-		
<b>Total funds carried forward</b>		<b>26,108</b>	<b>250</b>	<b>-</b>	<b>994</b>	<b>27,352</b>	<b>21,720</b>

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

All income and expenditure derives from continuing activities.

Company number : SC493188

**Scottish Society of Botanical Artists  
Balance Sheet  
As at 31 December 2025**

	Note	2025	2024
<b>Current Assets</b>		£	£
Bank of Scotland current account		30,883	24,900
Sundry debtors		-	400
		<u>30,883</u>	<u>25,300</u>
<b>Creditors: Amounts falling due within one year</b>			
Sundry creditors and accrued expenses		1,150	300
Subscriptions and fees income received in advance		<u>2,381</u>	<u>3,280</u>
		<u>3,531</u>	<u>3,580</u>
<b>Net Current Assets</b>		<u>27,352</u>	<u>21,720</u>
<b>Total assets less current liabilities</b>		<u>27,352</u>	<u>21,720</u>
<b>Funds of the charity:</b>		£	£
Unrestricted Income fund		26,108	19,066
Designated fund : Botanical Art Worldwide		-	1,320
Designated Income - awards fund - to check	5	250	250
Restricted fund – Royal Caledonian Horticultural Society		<u>994</u>	<u>1,084</u>
		<u>27,352</u>	<u>21,720</u>

For the year ended 31 December 2025 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 on pages 11 to 12 form part of these accounts.

Signed by Kathleen Munro  
Chairwoman of Trustees on behalf of the Trustees



Approved by the Trustees on 21st March 2026

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

**Notes to the financial statements**  
**For the year ended 31 December 2025**

**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.

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**Scottish Society of Botanical Artists  
Year to 31 December 2025**

**Notes to the accounts - continued**

<b>2</b>	<b>Costs of charitable activities</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Event expenses		
	Painting days	5,616	3,423
	Workshops	3,433	2,228
	Finnis Scott foundation courses	-	3,715
	Cards and calendars	70	858
	Exhibition costs	1,734	
	Artist payments	3,406	3,686
		<u>14,259</u>	<u>13,910</u>
<b>3</b>	<b>Governance costs</b>		
	Annual general meeting	87	77
	Registered address and post	282	101
	Paypal and Sumup bank charges	73	42
	Committee expenses	153	219
	Companies House	34	34
	Web and Zoom expenses	306	295
	Insurance	336	378
	Independent examiner	450	450
		<u>1,721</u>	<u>1,596</u>

**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 Fund totalling £250 originally comprised two donations of £500 received in 2016 to be used for artwork prizes as the trustees see fit. No prize was awarded in 2025.