

ANNUAL REPORT

TO YEAR ENDING 30TH SEPTEMBER 2022



The Caley

Royal Caledonian Horticultural Society

Supporting Horticulture & Gardening in Scotland since 1809

www.thecaley.org.uk

Scottish Charity Number SC006522

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Reference and Administrative information

Bankers

Bank of Scotland
38 St Andrew Square
Edinburgh
EH2 2YR

Independent Examiner

Jaslin Bhagrath CA
Henderson Loggie LLP
11-15 Thistle Street
Edinburgh
EH2 1DF

Investment Advisors

Rathbone Investment Management Ltd
28 St Andrew Square
Edinburgh
EH2 1AF

Insurers

NFU Mutual
The Old Farmhouse, Rural Centre
West Mains of Ingliston
EH28 8NZ

Society's registered address:

2 Halmyre Loan, Romanno Bridge, West Linton, EH46 7DN

Patron

Her Royal Highness, The Princess Royal

Honorary President

David Knott SHM

Honorary Vice-Presidents

The Provost Consort, Edinburgh
President of the Royal College of Physicians, Edinburgh
Regius Keeper Royal Botanic Garden Edinburgh
Pamela Whittle, CBE
Jasmin Cann

Caley Council

President

Colin Ainsworth (resigned 21/3/23), Lewis Normand (appointed 21/3/23)

Vice Presidents

Jim Jermyn SHM
Robert Ross
Colin Wren
Karen Laing (retired 15/3/22)

Council Members

Sarah Bennett	Lewis Normand	Colin Stirling
Anne Carlaw	Carolann Philp	Charlotte Whittle (resigned 21/3/23)
Colin Crosbie	(resigned 21/3/23)	Janis Bain (resigned 15/3/22)
Caroline Kerr-Smith (appointed 15/3/22)	Kathryn Pitts	Susan Swallow (appointed 15/3/22)
Nepolie Kennedy (resigned 15/3/22)	M.T. O'Donnell	Phillipa Blackham (appointed 21/3/23)
	Margaret Williamson (appointed 21/3/23)	

Co-opted Members

Stan da Prato Editor of *The Caledonian Gardener*
Pam Whittle Spring Bulb Show/Saughton Park
Jean Gavin Grow & Learn Development Officer
Janis Bain BISCOT

Officers

Honorary Treasurer Neil Woodcock (Oct 21 – Mar 22), Max
Leslie (Mar 22 – Jan 23)
Caley Administrator Julie Muir

Report by the Council of the Royal Caledonian Horticultural Society to members of the Society at the Annual General Meeting

The Council are pleased to present their annual report together with the financial statements of the charity for the year ended 30 September 2022.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution, and 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).

OBJECTIVES

The objectives of the Society are:

- To advance education in gardening and horticulture for the public benefit
- To encourage and improve the science, art and practice of horticulture in all its branches.

President's overview of activities October 2021 to September 2022

Once again, the past year has been a challenging one for the Caley, along with everyone else, as COVID has not yet gone away. It will be something we will all have to learn to live with but, notwithstanding this, The Caley has started to come out of its shell.

The first live Spring Bulb Show since 2019 was held over the first weekend in April 2022. The show was a great success and both the marquee and McHattie Room were full of exhibits. The weather was good as well, so the show had plenty of visitors. As the show was held in the courtyard at Saughton and was open to all, it was very popular with casual visitors to the park.

The first weekend of May signalled the first Caley Auricula and Primula Show. This new show for the Caley stemmed from the now defunct Scottish Auricula & Primula Society show which used to be held in Auchterarder. It was with some trepidation the room was set up on the day but we needn't have worried. Exhibitors from Banff, Aberdeen and the Borders as well as locals and Caley members filled the McHattie Room up with a great selection of Auricula & Primulas. On the same day as the Auricula Show the Caley held its first organised plant sale which was very busy all day.

The first Cacti & Succulent show and demonstration was held in June at Saughton. This show stemmed from a request from growers for a show and the Caley rose to the challenge. Our second replacement Dundee Flower Show was held on the first full weekend in September. Dry weather during the summer made it very difficult for exhibitors, but a good show of herbaceous was conjured up for the day.

President's overview of activities October 2021 to September 2022 *(continued)*

A special mention must be made of the many Caley members who regularly and willingly volunteer and undertake so many different tasks. Thank you for all your hard work and time - The Caley benefits enormously from all of your efforts. Mention must also be made of the increase in volunteer numbers at Saughton on a Monday and Friday. The interaction with the public and Caley volunteers only helps put our name forward in people's minds, and it has also had the benefit of recruiting new members as well.

Like everyone else The Caley has had to embrace technology. The Caley Council has been meeting regularly on the Zoom platform. Having online Council meetings has cut down on travel to and from Edinburgh. It has also meant that we were able to attract new Caley Council members from all around Scotland. Regular updates on The Caley's website and social media platforms has allowed us to keep all Caley members updated. With the current increased interest in plants and gardening, having lectures and talks online has enabled The Caley to reach new audiences and this is something we very much hope to build on in the future. Special mention here must be made of Julie Muir, The Caley's Administrator and Vice President Robert Ross, for keeping the virtual wheels on track so to speak!

It was my great pleasure to be part of the Princess Royal's charitable organisations meeting at St James Palace in late November 2021. It was a great opportunity to network with a number of environmental charities, but also to engage with and see the breadth of involvement the Princess Royal has with all of her 100+ charities.

The move to a virtual world has also allowed The Caley's educational programmes, Grow & Learn and Grow & Learn in Nature, to be made available to new and wider audiences. Whilst it was again very challenging for the educational programmes, Jean Gavin very ably kept participants on track, valued and ultimately successful in their individual Grow & Learn and GliN participation. It has been my great pleasure to be able to present awards in person to the hard working candidates this year. The individual stories from some of the successful candidates show the positive effect that gardening and horticulture can have. As I write this our first fulltime employee in over 100 years, Emma Griffith, is just getting into her stride. With funding from the Coalfield Regeneration Trust (CRT) Emma will be supporting six CRT projects, but more of this in the next annual report.

All in all a very busy year.

PROGRAMME

Talks

The Winter lecture series running from October 2021 to March 2022 went ahead online once again. Lectures were delivered on the Zoom platform and were open to both Caley members and the general public who were able to register through Eventbrite. They were well attended and positively received, particularly by members who aren't usually able to attend in person in Edinburgh. Recording of our talks are available to members via the website. Lectures held were:

Tales from an Angus garden – Colin Ainsworth

Wipeout & Rewilding – Rob Dewar, NTS

Plants for a woodland garden – Jim Jermyn

Life in Soil & its importance to our future – Prof. Colin Campbell, James Hutton Institute

Cally Gardens-Plant Heaven – Kevin Hughes

40 Years an Allotmenteer – George Anderson

Insects- the little things that run your garden – Ashleigh Whiffin

The Mardale Mountain project – David Morris, RSPB. Joint talk with SRGC

Stan da Prato held his entertaining **Christmas Quiz** online too.

Visits

The long-delayed trip to Norfolk took place in June 2022. The trip took in a variety of gardens and was much enjoyed by all who took part. The Caley had its first day trip in a long time in mid-July to Dundee University Botanic Garden where we were shown round by Kevin Frediani the gardens curator. A new and very interesting take on how a garden can be looked after not as a plant collection but as a holistic landscape. The group then moved on to Hospitalfield House in Arbroath to see the newly landscaped walled garden. A good day out was had by all. Here's to more visits next year!

SAUGHTON UPDATE

We started cautiously but as we progressed through the year the range of activities increased. Regular volunteering continues, as do Saughton Sundays which feature plant sales, shows and a range of workshops as well as ongoing gardening to help maintain the Caley areas and other elements of the park.

In October 2021, we held our Annual Apple day in conjunction the Friends of Saughton Park's Halloween event. This was very well received as we were once again able to hold a live event as Covid restriction were lifted. November featured a propagation workshop and in December we held a festive floristry workshop.

2022 started with a fully booked houseplant workshop in February and in March we had a workshop focused on creating a fish box planter. In April the focus was on the very successful Spring Bulb Show (our first live show since 2019) with 45 people entering 457 entries. A list of winners for the various challenges is noted below.

	Awarded to	Bloom
Daffodil Society Medal for Best Bloom in Show	Barbara MacGregor	Polgooth
Secretary's Trophy	George Anderson	Sugar Rose
Fred Kroes Memorial Challenge Cup	Stan da Prato	Schrenkii
James C Stewart Memorial Trophy	Phyllis Wilson	Cameo Frills
The Neil Prize	Callum Clunie	Murrayfield and Heamoor
The George Peel Cup	Ros Marshall	Tulips
Scamp Challenge	Barbara Macgregor	Polgooth
Irish Bloom Challenge	Moira Stevenson	Capisco
Historical Varieties Challenge	Barbara Macgregor	Sweetness

In May the Society held its first Auricula and Primula Show along with a very successful plant sale, and in June held a Summer Fair which included a Cacti and Succulent display, plant sale and the unveiling of The Caley's Show Garden, designed by one of our student members. August benefitted from two workshops; one on herbaceous perennial propagation and the other was a floristry workshop. In September we hosted an early Autumn Show linked with vegetable growing, where we partnered with Edible Edinburgh and FEDAGA.

COMMITTEE REPORTS *(continued)*

In the Demonstration Garden, with thanks to Binny Plants, we have added a few new peonies in one of the borders, and created a crevice garden with the support of Ian Christie.

During the year The Caley has given guided tours and talks to a number of groups, hosted meetings including the Scottish finals of The Chartered Institute of Horticulture Young Horticulturist of The Year award and the Discover Scottish Gardens AGM and has given help and advice to many members of the public. The Caley at Saughton has featured in the national press and on television.

PUBLICATIONS

The 2022 issue of our journal, *The Caledonian Gardener*, was again published and sent to members in January 2022. It continued the previous year's pattern of 128 pages with 22 articles. An emphasis on conservation ran through the publication. The journal also summarised the contributions to Scottish horticulture made by 20 individuals and groups presented with awards by The Caley. Feedback from members and others continues to be positive. The editor, Stan da Prato, was again assisted by Anna Buxton, Clive Davies and Constance Gilleghan. Pam Whittle continues as advertising manager. 1000 copies are printed, more than needed for the membership, and the surplus used to promote the Society.

Preview was published once during 2022. Colin Wren continues as editor and Alison Murison continues to produce the publication. This publication plays an important role in Society communications but, unfortunately, cannot keep pace with the, sometimes, last-minute changes that we need to make to activities and events. For this reason, we are highlighting the need for members to be signed up for the e-newsletter so that they can be kept up to date with news and events in a timely manner. The Society encourages ALL members to subscribe to the newsletter mailing list. This can be done easily on the website. Again, the excess copies of *Preview* are a useful marketing tool, given out when we have events and activities at Saughton and other venues.

The Society's social media presence continues to grow steadily. To do social media properly takes more time than we have to devote to it but it remains a useful tool for The Caley to utilise.

EDUCATION

Caley Demonstration Allotment

Another eventful growing year on the allotment as we learned about the impact of the changing climate on the small scale we operate in.

We grew three new vegetables this year and all have grown well: Mashua 'Ken Aslet' also known as nasturtium root with edible flowers, leaves and tubers, comes from the high Andes and produces tubers around the end of the year, a dwarf artichoke growing to around 50 cm and the Japanese vegetable Saltweed. The growing of carrots in tubs has been a success since it has kept out the slugs and snails

COMMITTEE REPORTS *(continued)*

Another satisfying success was the grafting of one of the apple varieties. The tree, Adams Pearmain, was suffering badly from canker though still fruiting very well. In March, George Anderson grafted some cuttings from it onto an apple rootstock we had - a most interesting process involving an extremely sharp knife and a candle - and most of the grafts have taken and are growing well.

Watering has been a constant this year starting in late April and going on every week for months. During the intense heat in July we started using drip watering from upended large water bottles which helped keep the courgettes and squashes growing well and certainly one we shall continue to use.

However there are always problems and this year both of the blackcurrant bushes developed Big Bud, something for which there is no treatment but, rather than dig them out, George Anderson suggested cutting them right down and watching the regrowth. Worse than that however was the spread of raspberry phytophthora among the autumn raspberries. These all had to be dug out and new plants will need to be put in a bed which has never grown raspberries.

February saw the winter fruit pruning workshop and August on the Open Day we held a workshop on the summer pruning of fruit: both ever-popular and much appreciated events taken by George Anderson. [website](#).

You can keep up with what we do on the allotment blog on the Caley website every week.

We are onsite every Thursday from 10am and are very pleased to have visitors. The plot is beside the main gate so we are easily seen – just give us a call. The site is on the Old Dalkeith Road a short distance south of Cameron Toll and the entrance is by the white painted Bridgend farmhouse.

Grow and Learn Awards

Grow & Learn is the Caley's flagship education programme, recognising individual progress and achievement in horticulture. Our awards are inclusive, individualised and offer life-skills based education. Our flexible framework offers the learner an alternative to more formal learning and is ideally suited for those who find mainstream education challenging. The award is person centred, giving the learner an opportunity to choose additional activities and set personal goals. Grow & Learn not only inspires people to reach their full potential and develop vital transferable life-skills, it also helps to reduce inequalities to learning and focuses on inclusion for all.

Participants include people supported by social care providers, schools, colleges, residential settings, NHS hospitals, day centres, prisons, community gardens, training centres and young people being home schooled.

Grow and Learn Overview

- At the start of October 2021, we had 61 groups and 293 people working towards their Grow & Learn Award. By September 2022 we had 64 groups and 302 people working towards their award.
- Over 70 people achieved their award.
- 9 brand new projects, from all over Scotland registered for Grow & Learn.
- 11 awards ceremonies took place in Ayrshire, Glasgow, Lanarkshire, Edinburgh, Aberdeenshire, Inverclyde, Dundee, Angus and a virtual award ceremony with a project based in Nottinghamshire.

With thanks to our funder RS MacDonald Trust, we have:

- Continued to support all of our projects facilitate Grow & Learn.
- Continued to market and promote our awards through social media, print, website and online networking events.
- Delivered monthly online Grow & Learn/GLiN drop in sessions for anyone interested in finding out more about our awards.
- Delivered our online 'train the trainer' session to 10 new projects.
- Continued to develop our new Grow & Learn mentor opportunity.
- Staff training/coaching facilitated by The Lens. Coaching sessions responded to staff training needs, resulting in the ongoing sustainability and development of our awards schemes.

With thanks to our funder The National Lottery 'Awards for All' we have completed all of our funding aims. These include:

- The completion of our Grow & Learn information video now posted on our website.
- The completion of our Grow & Learn training videos (7 core activities). Filming took place at Parklea Branching Out, Port Glasgow; SACRO, Bellahouston Park, Glasgow and Fair Deal, Help Yourself Grow, Glasgow. A special thank you to all of our Grow & Learn participants who took part in the filming. This resource is now accessible for projects/participants registering for the Grow & Learn Awards.

Grow & Learn in Nature award

GLiN is a project-based award, helping people make that vital connection with nature and plants. It offers anyone an opportunity to learn new skills and reconnect with the natural world. With 46 participants (excluding CRT projects) achieving their award this year, and demand continuing to grow in response to global issues, biodiversity and habitat loss, GLiN offers a practical solution to help mitigate these challenges to our world. Participants from all walks of life participate in GLiN. The award enables groups to learn together and make a positive impact to their local community and can often be a stepping-stone to further learning opportunities.

Grow & Learn in Nature Award Overview

- Since October 2021, we have registered a total of 32 projects, with an average 5-10 people per project working towards their Grow & Learn in Nature award (GLiN).
- A total of 46 participants have achieved their GLiN award. A further 72 participants from CRT projects (see below) also completed their awards.
- 8 award ceremonies took place throughout Scotland in Glasgow, Edinburgh, Fife, Dundee, Angus, Inverclyde and Aberdeen.

Coalfield Regeneration Trust (CRT) & The Caley GLiN Award Partnership

With thanks to CRT for their funding support since March 2021, we have now successfully completed our initial partnership agreement with 5 participating projects.

This resulted in:

- A total of 52 participants from Grow West Fife at Culross, Kennoway Community Shed Fife, STAND dementia group Fife, Cardowan Meadow Stepps, successfully achieved their GLiN award and were presented with their awards at an awards ceremony in Kirkcaldy.
- MAEDT, Mayfield Pavillon Midlothian did complete their GLiN award with a local Nursery and Secondary School, resulting in a further 20 pupils being presented with their award.
- 5 online gardening master classes were delivered to over 89 participants.
- 7 monthly online CRT/GLiN networking sessions were delivered to a total of 84 people.
- As part of the award, over 1,560 hours of gardening has taken place that has been beneficial to both people and nature.
- Completion of our GLiN evaluation video, which captures the impact the award has made to the CRT projects and people involved. This can be viewed on our website.

The success of our initial partnership with CRT has resulted in additional funding and a further partnership agreement with CRT. This funding has enabled us to recruit a new GLiN Horticultural Educator, Emma Griffith. Her role along with Jean Gavin will be to develop and scale up our partnership with CRT. This will be achieved by:

- Identifying and working with an additional 6 projects supported by CRT to participate in GLiN.
- Site visits and initial engagement with projects in Auchinleck, New Cumnock, Dalmellington, Fife and Midlothian have already taken place.
- Delivering on agreed partnership outcomes for the year ahead with new participating groups and past projects too.

Funding support and note of thanks

A special thank you to all of our funders: RS MacDonald Trust, Coalfield Regeneration Trust, and The National Lottery Community Fund. Also to Julie Muir, The Caley's Administrator and the team of Grow & Learn verifiers (Colin Stirling, Sallie Sillars and Derry Meredith), Caley Trustees and volunteers who support the development officer in her role.

COMMITTEE REPORTS *(continued)*

RCHS HORTICULTURAL AWARDS

An important feature of the Society's role is to recognise the expertise and contribution of gardeners and horticulturists of distinction by awarding medals and certificates of merit. In 2022, we once again held the award ceremony online as part of our virtual AGM.

The **Scottish Horticultural Medal (SHM)** is awarded to people who have demonstrated an outstanding contribution to Scottish horticulture. This award is strictly limited to 50 recipients at any one time. In 2022 the SHM award was presented to three worthy recipients; Richard Baines, Joe McIndoe and David Mitchell.

The Queen Elizabeth the Queen Mother Medal in Horticulture for outstanding service by a non-professional went to Dorothy Spencer.

The Dr Andrew Duncan Medal for distinguished service to horticulture by an educationalist, advisor or administrator was awarded to Alan Bell.

The Carter-Patterson Memorial Award is awarded to a high achieving horticulture student or apprentice and this year it was awarded to Scott Green.

RCHS Certificates of Merit acknowledge a wide range of significant service to gardening and horticulture in Scotland. In 2022 certificates were awarded to:

William Atkinson (known as Brian)

William Campbell

Bob Donald

Patrick Irwin

Alan McMahan

John Mitton

RCHS Horticultural Groups Award acknowledge a wide range of significant service to gardening and horticulture in Scotland. In 2022 a certificate was awarded to:

FAB Sustainable Cupar.

Financial Review for year ended 30th September 2022

During the past year the Society has been able to resume more normal operations as restrictions have lifted. This includes the welcome return of the Spring Show in person, the much-delayed trip to Norfolk, and a range of activities at Saughton Park. Grow and Learn activities have been able to resume under more normal arrangements, and a continued partnership with the Coalfield Regeneration Trust (CRT) has resulted in generous additional funding to scale up our delivery of Grow and Learn in Nature (GLiN).

It is heartening that membership has held up and we received £15,234 in subscriptions, investment income of £2,320 and donations and legacies totalling £110,232, including £103,436 towards the Glasshouse. Support costs of £25,794 comprise principally £16,170 in Staff Salaries for our part time Administrator. Other support costs included professional fees, IT and social media, Storage and Insurance. The Society's total income for the year was £191,142 (2021 - £68,663). Total expenditure was £94,545 (2021 - £82,351) resulting in a net income of £96,597 (2021 – net expenditure £13,688) before taking account of net realised and unrealised losses on our investment portfolio of £9,741 (2021 – net gain of £15,931). Consequently, our reserves at the end of the financial year increased by £86,856 (2021 – increased by £2,243), a £119,331 increase in restricted funds and a £32,475 decrease in general funds.

Reserves Policy

Council has reviewed our reserves policy and agreed that it should hold a level of unrestricted reserves sufficient to cover at least 12 months of expenditure. We were compliant with this policy during 2021/22 and will be compliant for at least the financial year to 30 September 2023.

Structure, governance and management

Structure

The Royal Caledonian Horticultural Society was founded in 1809 and incorporated by Royal Charter in 1824 “for the purpose of forming a Society for the improvement of horticulture in all its branches.” A further Royal Charter was granted in 1898 when some alterations and additions were made. In 2008 a Supplementary Charter was granted by HM Queen Elizabeth II. As well as the Rules and Governance set out in the Royal Charter, the Society has a series of Byelaws, first approved on 11th January 1899 and amended on 16 occasions (the last being in 2021).

The Society is a Charity registered in Scotland. Scottish Charity number SC006522.

Management of the Society is undertaken by a Council of members, who act as Trustees of the charity supported by a Treasurer and Administrator (incorporating Secretary and Membership Secretary roles).

Public Liability Insurance for the Society is arranged through the Society’s insurers.

Active links are maintained with a number of organisations, institutes, trusts, charities and horticultural societies which make a positive contribution to horticulture and gardening in Scotland.

Council

As required by its 2008 Royal Charter, the Society is managed by a Council comprising the President, two to four Vice-Presidents, and between ten and twelve Council Members. Members of the Council are trustees of the charity and are responsible for the governance and management of the Society.

Council members are elected at an Annual General Meeting (AGM) to serve for periods of up to four years. The Treasurer and Administrator do not need to be elected Councillors, as they are appointed by the Council. An Honorary President and up to four Honorary Vice-Presidents are elected at each AGM; additionally, the Council may invite three Honorary Vice-Presidential appointments by virtue of office, viz. the Provost Consort, the Regius Keeper Royal Botanic Garden Edinburgh, and the President of the Royal College of Physicians Edinburgh.

OFFICER REPORTS

Administrator (incorporating the roles of Secretary and Membership Secretary).

We employ an Administrator on a part-time basis, working 3 days per week. The Administrator role incorporates the roles of Secretary to the Society and Membership Secretary. The Administrator also plays considerable organisational role in many other aspects of the Society's work.

Membership

The number of memberships in the Society on 30th September 2022 was 682 which is a net increase of 37 on the 2021 figure. The Caley's presence at Saughton Park accounts for much of this increase, with many people joining at events such as the Spring Bulb Show. Having volunteers onsite on our regular volunteering days also makes a difference as members of the public often stop to chat and are interested in what The Caley is doing.

The split for each type of membership category was 412 Individual, 128 Family, 32 Student, 52 Honorary, 1 Guest, 1 Life, 6 Corporate, 2 groups and 48 Organisational. Organisational membership is given as part of our Grow & Learn package. It should be remembered that a Family membership comprises more than one member, so the total number of 682 is for memberships rather than members.

As a charity, the gift aid we can obtain from the government is a vital income. Many thanks to those members who have renewed their new gift aid declaration in recent years. Huge thanks also to those members who have generously given donations this year. This income will help the Caley to fulfil its remit to represent the whole country and all aspects of Horticulture.

To ensure that the Society continues to thrive, all members are asked to encourage recruitment of new members. If you know of anyone who might enjoy The Caley but is not yet a member, please direct them to the membership section of the website at www.thecaley.org.uk or bring them along to one of our meeting events. You may also consider giving a membership subscription as a gift.

Secretary

The role of Secretary covers all administrative tasks within the Society. The Secretary is involved in all aspects of the Society's work including administrative support for Grow & Learn and Grow & Learn in Nature (GLiN). As the Society continues to develop its strategic direction and management structure, the role of the Secretary will change and develop accordingly.

APPROVAL OF REPORT

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust and to enable it to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The attached financial statements fulfil these obligations.

This report was approved by Council on 6 June 2023 and is signed on its behalf by President Colin Ainsworth and Vice-President Robert Ross.

Colin Ainsworth
President

Robert Ross
Vice-President

INDEPENDENT EXAMINER'S REPORT to the Trustees of The Royal Caledonian Horticultural Society

I report on the accounts of the charity for the year ended 30 September 2022 which are set out on pages 19 to 35.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or for this report.

Respective responsibilities of Council and examiner

The charity's Council is 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 Council considers that the audit requirement of Regulation 10(1) (a) to (c) of the 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 is carried out in accordance with Regulation 11 of the 2006 Charities Accounts (Scotland) 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 council 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 REPORT to the Trustees of The Royal Caledonian Horticultural Society
(continued)

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than as disclosed below:

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 (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended);have 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.

Jaslin Bhagrath CA
Partner
For and on behalf of Henderson Loggie LLP
Chartered Accountants
11 -15 Thistle Street
Edinburgh
EH2 1DF
6 June 2023

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)
for the year ended 30 September 2022

2022		2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income from:	<i>Note</i>				
Donations and legacies	2	6,796	103,436	110,232	5,185
Charitable activities	3	46,978	31,612	78,590	60,761
Investments	4	2,320	-	2,320	2,717
Total income		56,094	135,048	191,142	68,663
Expenditure on:					
Raising funds	5	(3,863)	-	(3,863)	(4,325)
Charitable activities	6	(74,965)	(15,717)	(90,682)	(78,026)
Total expenditure		(78,828)	(15,717)	(94,545)	(82,351)
Net gains/(losses) on investments	11	(9,741)	-	(9,741)	15,931
Net (expenditure)/income		(32,475)	119,331	86,856	2,243
Transfers between funds		-	-	-	-
Net movement in funds		(32,475)	119,331	86,856	2,243
Reconciliation of funds:					
Total funds brought forward		148,424	54,485	202,909	200,666
Total funds carried forward		115,949	173,816	289,765	202,909

The statement of financial activities includes all gains and losses recognised in the year. All of the activities of the charity are classed as continuing.

BALANCE SHEET
at 30 September 2022

	<i>Note</i>	2022	2022	2021	2021
		£	£	£	£
Fixed assets					
Tangible assets	10		16,189		-
Investments	11		136,945		166,194
			<hr/>		<hr/>
			153,134		166,194
Current assets					
Stock		40		1,283	
Debtors	12	954		2,392	
Cash at bank		145,444		46,627	
			<hr/>	<hr/>	
			146,438	50,302	
Creditors: amounts falling due within one year	14	(9,807)		(13,587)	
			<hr/>	<hr/>	
Net current assets			136,631		36,715
			<hr/>	<hr/>	
Net assets			289,765		202,909
			<hr/>	<hr/>	
Funds					
Unrestricted	16		115,949		148,424
Restricted	16		173,816		54,485
			<hr/>	<hr/>	
Total funds	17		289,765		202,909
			<hr/>	<hr/>	

These financial statements were approved by the Council on 6 June 2023 and were signed on its behalf by:

Lewis Normand
President

Robert Ross
Vice-President

NOTES

(forming part of the financial statements)

1 Accounting policies

The following accounting policies have been applied consistently in dealing with the terms which are considered material in relation to the charity's accounts.

Basis of preparation

Royal Caledonian Horticultural Society is Scottish Charitable unincorporated Organisation. It is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC006522.

The address of the registered office is 2 Halmyre Loan, Romanno Bridge, West Linton, EH46 7DN.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)".

The charity is a public benefit entity as defined by FRS102.

The presentation currency of these financial statements is GBP with rounding to the nearest GBP.

Going concern

The Council have considered the impact of the COVID-19 pandemic and consider the Society to be well placed to support all activities due to a combination of established cash reserves and careful cashflow management. As a consequence, the Society continues to be a going concern.

Income

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

NOTES

(forming part of the financial statements)

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly costs are shown gross of irrecoverable VAT. Where directly attributable, resources expended are allocated to the relevant functional category. Overhead and support costs are allocated to functional category on the basis of income received.

- *Raising funds*
The costs of raising funds include expenditure incurred in supporting the charity and incurred on fundraising initiatives
- *Charitable activities*
The costs of charitable activities include expenditure incurred in supporting the charity and its objectives as set out in the council's report. These include governance costs incurred in connection with the organisational administration and compliance with constitutional requirements.

Fixed assets

At each reporting date, the charity reviews the carrying amount of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the charity estimates the recoverable amount of the cash-generating unit to which the asset belongs. Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of financial activities.

Depreciation is provided using the following rates to reduce by annual instalments the cost, less estimated residual value, of the tangible assets over their estimated useful lives:-

Computer equipment 33.3% straight line

Glasshouse 5% straight line

NOTES

(forming part of the financial statements)

Investments

Investments are valued at the closing market value at the end of the financial year. Gains and losses on disposal and revaluation of investments are charged or credited in the statement of financial activities.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Stock

Stock is valued at the lower of cost and net realisable value.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value other than listed investments which are held at fair value and any adjustment to fair value is recognised in the profit and loss account.

NOTES

(forming part of the financial statements)

Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the council have made the following judgements:

- Determine whether leases entered into by the charitable company as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are subject to specific restrictions imposed by the donor.

2 Donations and legacies

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations and legacies	6,796	103,436	110,232	5,185
	=====	=====	=====	=====

In 2021 donations and legacies was split £3,806 unrestricted and £1,379 restricted.

NOTES (continued)

3 Income from charitable activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Members annual subscriptions	15,234	-	15,234	14,253
Open gardens and plant sales	40	4,017	4,057	1,132
Other sales	-	-	-	87
Lectures and demonstrations	1,223	-	1,223	-
Publications	805	-	805	399
Visit and study tours	24,029	-	24,029	8,600
Government furlough grant	-	-	-	2,511
<i>Educational projects</i>				
- Grow & Learn	4,690	-	4,690	14,370
- Grow and Learn in Nature		27,595	27,595	19,384
<i>Shows</i>				
- Spring Show	957	-	957	25
	<hr/>	<hr/>	<hr/>	<hr/>
	46,978	31,612	78,590	60,761
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2021 income from charitable activities was split £26,454 unrestricted and £34,307 restricted.

4 Income from investments

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Interest receivable	8	-	8	3
Dividends	2,312	-	2,312	2,714
	<hr/>	<hr/>	<hr/>	<hr/>
	2,320	-	2,320	2,717
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2021 all income from investments was unrestricted.

NOTES (continued)

5 Raising funds

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Investment management fees	1,421	-	1,421	1,452
Support costs (note 7)	2,442	-	2,442	2,873
	<hr/>	<hr/>	<hr/>	<hr/>
	3,863	-	3,863	4,325
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2021 all income from raising funds was unrestricted.

6 Charitable activities

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Lectures and demonstrations	60	-	60	160
Publications	7,055	-	7,055	7,334
Visit and study tours	24,342	-	24,342	8,241
<i>Education projects</i>				
- Grow & Learn	3,460	1,500	4,960	3,121
- Grow & Learn staff costs	9,228	9,228	18,456	18,271
- Allotment	163	-	163	354
- Grow and Learn in Nature	-	3,620	3,620	12,044
- Saughton Garden Development costs	91	1,305	1,396	953
<i>Shows</i>				
- Spring Show	2,355	-	2,355	612
Donations	240	-	240	150
Medals honours and prizes	1,422	64	1,486	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total direct costs	48,416	15,717	64,133	51,240
Support costs (note 7)	23,352	-	23,352	24,626
Governance costs (note 8)	3,197	-	3,197	2,160
	<hr/>	<hr/>	<hr/>	<hr/>
	74,965	15,717	90,682	78,026
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2021 charitable activities was split £53,762 unrestricted and £24,264 restricted.

NOTES (continued)

7 Support costs

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff salaries	16,170	-	16,170	14,903
Printing and stationery	1,692	-	1,692	1,192
Publicity	-	-	-	-
Insurance	2,746	-	2,746	2,202
Professional Fees	2,653	-	2,653	2,895
Storage	1,584	-	1,584	3,231
Bank charges	137	-	137	146
Miscellaneous	690	-	690	2,930
Depreciation	89	-	89	-
Equipment	33	-	33	-
	<hr/>	<hr/>	<hr/>	<hr/>
	25,794	-	25,794	27,499
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Support costs are allocated as follows;</i>				
Cost of generating funds	2,442	-	2,442	2,873
Charitable activities	23,352	-	23,352	24,626
	<hr/>	<hr/>	<hr/>	<hr/>
	25,794	-	25,794	27,499
	<hr/>	<hr/>	<hr/>	<hr/>

In 2021 all support costs were unrestricted.

NOTES (continued)

8 Governance costs

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Independent examiner's fees	3,197	-	3,197	2,160
	=====	=====	=====	=====

9 Staff costs and numbers

	2022	2021
	£	£
Wages and salaries	33,981	41,650
Pension contributions	645	720
	-----	-----
	34,626	42,370
	=====	=====

No employee earned more than £60,000 in either year.

The Society has an average of 2 (2021: 3) employees and no trustees received expenses during the year (2021: £nil).

The President and Treasurer are considered the key management of the organisation. The total remuneration of key management in the year was £nil.

NOTES (continued)

10 Tangible Assets

Cost	Computer Equipment	Glasshouse	Total
	£	£	£
At beginning of year	-	-	-
Additions	1,075	15,203	16,278
	-----	-----	-----
At end of year	1,075	15,203	16,278
	-----	-----	-----
Depreciation			
At beginning of year	-	-	-
Depreciation	(89)	-	(89)
	-----	-----	-----
At end of year	(89)	-	(89)
	-----	-----	-----
Net book value			
At 30 September 2022	986	15,203	16,189
	=====	=====	=====
At 30 September 2021	-	-	-
	=====	=====	=====

11 Investments

	2022	2021
	£	£
Market value		
At 1 October	166,194	169,403
Less: Cash held for investment	(1,271)	(12,582)
	-----	-----
	164,923	156,821
Additions at cost	-	167,618
Disposal proceeds	(18,616)	(175,447)
Realised gains/ (losses)	(285)	13,818
Unrealised gains/ (losses)	(9,456)	2,113
	-----	-----
	136,566	164,923
Cash held as part of portfolio	379	1,271
	-----	-----
	136,945	166,194
	=====	=====

11 Investments (*continued*)

FRS 102 requires the disclosure of information in relation to certain investment risks. These risks are set out by FRS 102 as follows:

- **Credit risk:** this is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.
- **Market risk:** this comprises currency risk, interest rate risk and other price risk.
- **Interest rate risk:** this is the risk that the fair value or future cash flows of a financial asset will fluctuate because of changes in market interest rates.
- **Other price risk:** this is the risk that the fair value or future cash flows of a financial asset will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

Credit Risk

The charity invests in pooled investment vehicles and is therefore directly exposed to credit risk in relation to the instruments it holds in the pooled investment vehicles and is indirectly exposed to credit risks arising on the financial instruments held by the pooled investment vehicles.

Analysis of direct credit risk

Direct credit risk arising from pooled investment vehicles is mitigated by the underlying assets of the pooled arrangements being ring-fenced from the pooled manager, the regulatory environments in which the pooled manager operates and diversification of investments amongst a number of pooled arrangements. The Trustees carry out due diligence checks on the appointment of new pooled investment managers and on an ongoing basis monitor any changes to the regulatory and operating environment of the pooled manager. Pooled investment arrangements used by the charity comprise authorised unit trusts.

Interest rate risk

The charity is subject to interest rate risk through investments comprising bonds.

Other price risk

Other price risk arises principally in relation to equities held in pooled vehicles. The charity manages this exposure to other price risk by constructing a diverse portfolio of investments across various markets.

NOTES (continued)

12 Debtors

	2022	2021
	£	£
Trade debtors	-	243
Prepayments	954	2,149
	<hr/>	<hr/>
	954	2,392
	<hr/> <hr/>	<hr/> <hr/>

13 Creditors

	2022	2021
	£	£
Accruals and deferred income	9,058	13,041
Other creditors	326	124
Tax and social security	423	422
	<hr/>	<hr/>
	9,807	13,587
	<hr/> <hr/>	<hr/> <hr/>

NOTES (continued)

14 Funds

2022

	2021	Incoming	Outgoing	Gains/ losses	Transfers	2022
	£	£	£	£	£	£
Unrestricted funds						
General fund	121,232	56,094	(78,828)	(9,741)	-	88,757
Designated – Bicentennial fund	27,192	-	-	-	-	27,192
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	148,424	56,094	(78,828)	(9,741)	-	115,949
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds						
Patrick Neill Medal	300	-	-	-	-	300
Andrew Harley Benevolence	1,250	-	-	-	-	1,250
Children’s Prize Fund	389	-	-	-	-	389
R L Scarlett Bequest	632	-	-	-	-	632
N&J Carter Bequest	1,000	-	-	-	-	1,000
Denise Henry Award	2,000	-	-	-	-	2,000
P Last Bequest	362	-	(64)	-	-	298
BIScot Fund	5,277	-	-	-	-	5,277
Saughton Garden Development Appeal	1,305	-	(1,305)	-	-	-
Saughton Garden Glasshouse Project	16,901	107,453	-	-	-	124,354
Grow and Learn	15,878	-	(10,728)	-	-	5,150
Grow & Learn in Nature	9,191	27,595	(3,620)	-	-	33,166
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	54,485	135,048	(15,717)	-	-	173,816
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	202,909	191,142	(109,098)	(9,741)	-	289,765

NOTES (continued)

14 Funds (continued)**2021**

	2020	Incoming	Outgoing	Gains/ losses	Transfers	2021
	£	£	£	£	£	£
Unrestricted funds						
General fund	130,411	32,977	(58,087)	15,931	-	121,232
Designated – Bicentennial fund	27,192	-	-	-	-	27,192
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	157,603	32,977	(58,087)	15,931	-	148,424
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds						
Patrick Neill Medal	300	-	-	-	-	300
Andrew Harley	1,250	-	-	-	-	1,250
Benevolence						
Children’s Prize Fund	389	-	-	-	-	389
R L Scarlett Bequest	632	-	-	-	-	632
N&J Carter Bequest	1,000	-	-	-	-	1,000
Denise Henry Award	2,000	-	-	-	-	2,000
P Last Bequest	362	-	-	-	-	362
BIScot Fund	5,277	-	-	-	-	5,277
Saughton Garden Development Appeal	2,258	-	(953)	-	-	1,305
Saughton Garden Glasshouse Project	14,390	2,511	-	-	-	16,901
Grow and Learn	15,205	11,940	(11,267)	-	-	15,878
Grow & Learn in Nature	-	21,235	(12,044)	-	-	9,191
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	43,063	35,686	(24,264)	-	-	54,485
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	200,666	68,663	(82,351)	15,931	-	202,909

NOTES (*continued*)

14 Funds (*continued*)

Restricted Funds – detail of restrictions on use

Patrick Neill Medal	to provide the Dr Patrick Neill Memorial Medal.
Andrew Harley Benevolence	for general benevolence.
Children’s Prize Fund	to fund any children’s prizes.
RL Scarlett Bequest	RL Scarlett Bequest for Garden History Lecture.
N&J Carter Bequest	to fund Carter-Patterson Memorial Medal and prize.
Denise Henry Award	to fund Book token and Carter Medal.
P Last Bequest	to fund The Dr Andrew Duncan Medal.
BIScot Fund	to fund activities of Botanical Images Scotland.
Saughton Garden Development Appeal	to fund the development of the Saughton Garden.
Saughton Garden Glasshouse Project	to fund the development of the Saughton Garden Glasshouse.
Grow and Learn	dedicated support to the Grow and Learn project.
Grow and Learn in Nature	to focus on community initiatives with financial support from Coalfield Regeneration Trust (CRT)

Designated funds

The Bicentennial Fund was set up in 2008 with 2 large donations. The wish was to encourage and promote Scottish Horticulture by providing grants for educational opportunities. The disbursement of the fund is at the discretion of the council.

NOTES (continued)

17 Net assets reconciliation

	Unrestricted £	Restricted £	Total £
2022			
Tangible assets	986	15,203	16,189
Investments	-	136,945	136,945
Net current assets	114,963	21,668	136,631
	<hr/>	<hr/>	<hr/>
	115,949	173,816	289,765
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
2021			
	Unrestricted £	Restricted £	Total £
Investments	111,709	54,485	166,194
Net current assets	36,715	-	36,715
	<hr/>	<hr/>	<hr/>
	148,424	54,485	202,909
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

18 Ultimate controlling party

The charity is governed by the appointed council members.