

APPENDIX 3



Independent examiner's report on the accounts							v2	
Report to the trustees/members of		Charity name					Lateral Lab	
Registered charity number		SC043880						
On the accounts of the charity for the period		Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year	
	01	04	2024		31	03	2025	
Set out on pages							(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 Regulations

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.

Signed:

Name:



Date:

19.12.25

Relevant professional qualification(s) or body (if any):

Address:

Fife Voluntary Action
 Caledonia House, Pentland Park
 Saltire Centre
 GLENROTHES,
 Fife, KY6 2AL

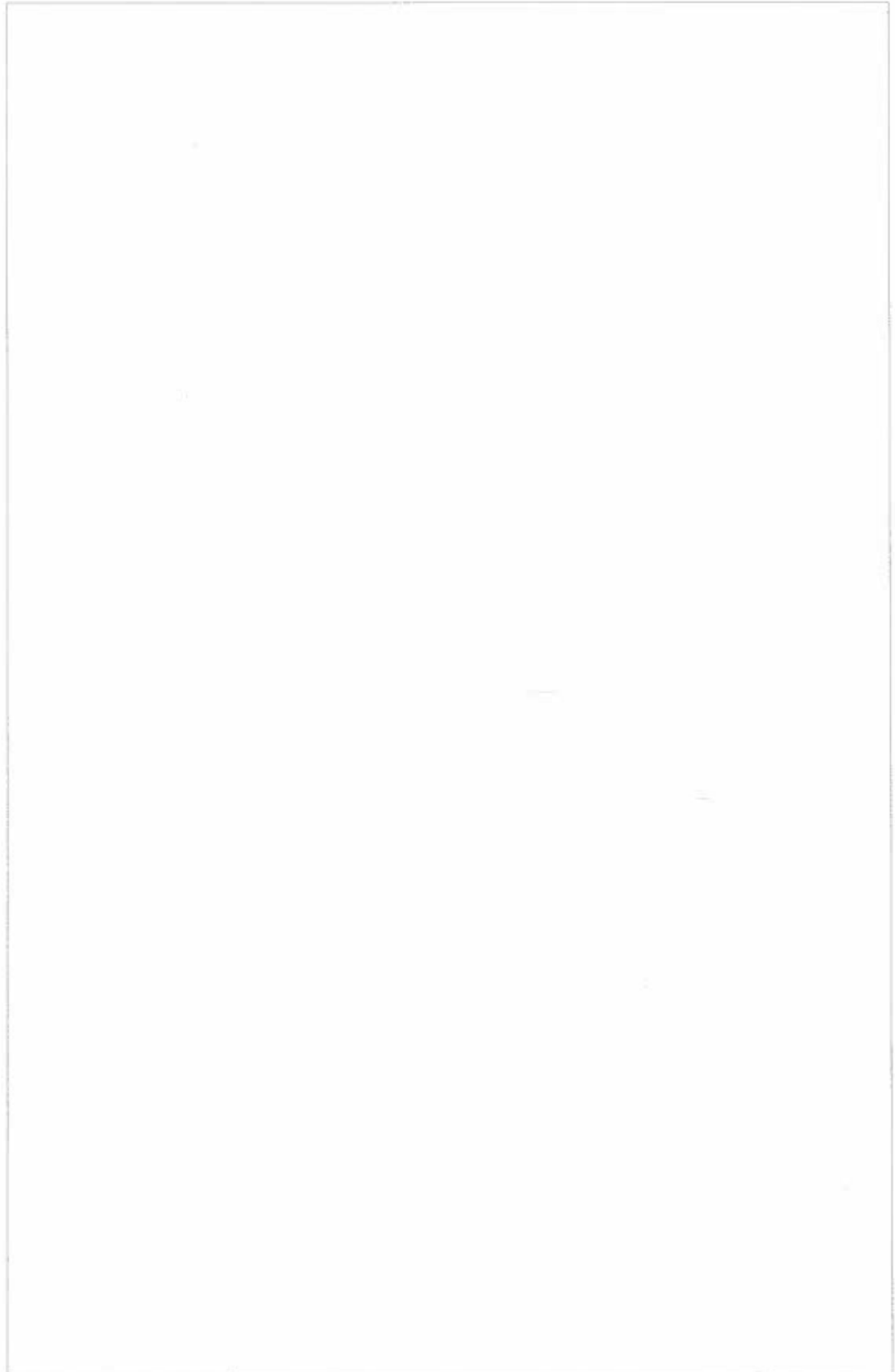
*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.



APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose



Section B Statement of balances							
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	237	3,944			4,181	237
	Surplus / (deficit) shown on receipts and payments account	(143)	(3,944)			(4,087)	3,944
						-	
	Cash and bank balances at end of year	94	-	-	-	94	4,181
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	-
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
B2 Investments							
				Total			
	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets							
					Total		
	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
B4 Liabilities							
					Total		
	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
				Total			
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name					Date of approval
							17.12.25

Lateral Lab

Trustees' Annual Report

31/03/2024 to 31/03/2025

Charity contact information

Lateral Lab

Scottish Charity Number: SC043880

Address Sea Loft, Harbour Road, Kinghorn,

Postcode KY3 9ST

Telephone number 07858531920

Email address sealoft@80internet.com

Website www.laterallab.org

Twitter / [@LateralLab](https://twitter.com/LateralLab)

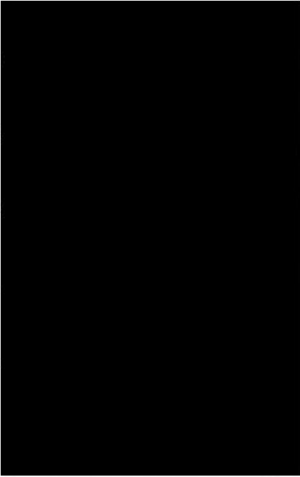
Facebook / [@laterallab](https://www.facebook.com/laterallab)

Social Media profile name / [@laterallab](https://www.instagram.com/laterallab)

Charity Trustees

Name all of your charity trustees for the period, and the date they left if they were not in post for the whole year

- 1.
- 2.
- 3.
- 4.
- 5.



Objectives and activities

Principal Activity

- Lateral Lab is concerned with culture, heritage and science through the provision of contemporary art exhibitions and projects for the public. We want to further everyone's appreciation of the arts and the natural environment.
- To advance public appreciation of the arts by championing the work of the late Robert Callender through public art exhibitions, a publication to be used as an educational tool, and educational projects for young people.
- To nurture and encourage young artists through the staging of public art exhibitions and educational projects and The Robert Callender International Residency for Young Artists.

Founded in 2012, Lateral Lab pioneers cutting-edge responses to the environment through an ecocentric spirit of exploration, risk-taking and international collaboration. It supports young artists and public engagement in all its projects at home and abroad.

We are a Scottish/UK based international cultural trust concerned with visual art and environment, established to continue the legacy of Scottish artist Robert Callender through his support of young artists and his lifelong interest and activity in Japan. We are a board of artists and curators with an excellent track record of staging exhibitions, educational opportunities, events, performances and also publishing while managing an exchange residency over the years for young artists from Edinburgh & Japan.

Structure, governance and management

Lateral Lab transferred from a company to become a SCIO in 2025.

Lateral Lab's objective is the advancement of culture, heritage and science by the provision of contemporary art exhibitions and projects for the public and by furthering the development of the public's appreciation of the arts and the natural environment through the organising and exhibiting of art projects and exhibitions accompanied by educational opportunities.

To further these objectives, the organisation seeks:

- 1) To advance the education and wellbeing of the community through the provision of contemporary public art exhibitions which will contribute dedicated study and practice and the acknowledged values of the visual arts, aiming to support the public's spiritual, mental and physical well being thus enabling them to enhance the conditions of their lives.
- 2) To aim to progress people's relationship with the natural world through visual arts exhibitions in order to build a vision for a sustainable future
- 3) To advance public appreciation of the arts by championing the work of the visual artist, the late Robert Callender through public art exhibitions, a publication to be used as educational tool, and educational projects for the young.
- 4) To nurture and encourage young artists through staging public art exhibitions and educational projects. And furthermore, in the spirit of the late Robert Callender, the organisation will manage and promote The Robert Callender International Residency for Young Artists.
- 5) To aim to build audiences for the years ahead via public art exhibitions and art projects through which the organisation will inspire the next generation of artists to become visually perceptive, culturally astute individuals and support enterprise and innovation through working with schools and universities
- 6) To do all such other things as shall further the objectives of the organisation.

Trustee recruitment and appointment

We are presently looking to appoint new trustees.

Achievements and performance

Annual Activities 2024/25

The Lateral Lab year started with events at our base Sea Loft to coincide with the residency awarded in 2020 to Luis Guzman, but which was delayed by Covid lockdown and his availability while working on a project at the space station with NASA. The project, *Bioarchitecture CosmoEcology* featured in the residency, centred on sending marine diatoms into a lunar sub-gravity environment aboard the International Space Station (ISS) as part of MIT's Space Exploration Initiative, Sojourner 2020. The project aimed to investigate the potential for cultivating extraterrestrial life using space technology, while examining the profound implications of space environments on biological evolution. This Robert Callender Residency for Emerging Artists was established by us in 2013, but funding availability has halted the residency programme which we hope we can continue shortly. We have been very fortunate to be able to award residencies to Scottish and international -based artists of the calibre of Luis Guzman during the last 12 years. This residency was followed by a visit and event at Sea Loft by our colleague, director of Art Spot Korin, Kyoto. Curator and former artist in residence Masahiro Kawanaka attracted a gathering of public to his talk and see his work via projections.

The following project Correspondence and exhibitions in response to the text of Tim Ingold's book "Correspondences" featured emerging artists who were selected from several Scottish Art School's Master's programme continued from 2022 and was first exhibited by Masahiro in his gallery in Kyoto. It was then exhibited in 2024 in Santiago, Chile and featured emerging artists from several Scottish Art School's Master's programme. The venture

looked at how we might answer the urgent demands of the climate crisis and as its consequent ripples in social, political and personal sphere. Correspondence was well received by the public in both countries. Gallery Veta, Santiago, produced documentation of the work for Lateral Lab. This project was completed without UK public funding and with none of our overseas projects being attended by the artists. And to keep the costs of transporting the artworks low, the artists sent works on paper, digital works or installations using fabric.

Our plans for new projects and work with emerging artists remained on hold because of funding availability. Subsequently, this halt of funding applications in 2024 gave us time to develop our Lateral Lab website. Along with our generous associate, artist and web designer David Cass we created a strong record of all our projects during the past 12 years and honouring all those artists and art centres involved. It also let us see clearly what we had achieved and featured emerging artists who were selected from several Scottish Art School's Master's programme over the years. It is also an important record of public engagement at home & abroad and provided inspiration and ideas about how we might move forward again with fresh thinking and concepts. Having created our first online virtual fundraising event featuring books prints sets and editions of various forms by artists connected to our charity we understand the potential of these exhibitions when there is little funding available. Every item was graciously donated by the artists to make a start to raising vital funds to continue our work.

Toward the end of 2024 Lateral Lab board made the decision to convert to a SCIO and discussed the plan with David McGrath the Capacity Building Officer at Fife Voluntary Action. And in early 2025

he very generously supported us in the application process along with Lateral Lab treasurer [REDACTED] and our board member [REDACTED]. With this new year and this fresh start as a SCIO we looked forward to developing innovative ideas for our programme and appointing new young trustees.

Financial review

Statement of the charity's policy on reserves

Currently, Lateral Lab has nothing in reserve; however, this is dependent on funding bodies, and we are presently applying for funding, which will allow for either 5% or 10% of the grant.

Details of any deficit

There is no deficit in our accounts.

Donated facilities and services

Our online presence has recently been enhanced by one of our associates, David Cass, who has transformed our website without any remuneration. www.laterallab.com

Future plans

Let everyone know what you have got planned for the next year.

Additional information

Because of a lack of funding for the cultural sector from the government, we were unable to provide funding opportunities for young artists this year. However, we have been successfully continuing projects without funding, but with a lot of goodwill from artists. Thanks to our excellent contacts at home and abroad, we were able to provide them with meaningful projects.

Declaration

Signed on behalf of the charity trustees:



Print name



Designation Director

Date 16.11.2025

10/10/2023

10/10/2023



10/10/2023

10/10/2023

10/10/2023

10/10/2023