

Society of Highland and Island Historical Research

Trustees' annual report and accounts for the period 15 August 2022 to 31 December 2023

Scottish Charity Number SC51933

(1) Report

Current trustees

Ronald Black
David Caldwell
Alison Cathcart
Alastair Gordon
Tòmas MacAilpein
Mairi MacArthur
Aonghas MacCoinnich
Allan MacLean of Dochgarroch
Hector MacQueen
James Petre

Changes of trustees during year

None.

Contact address

Society of Highland and Island Historical Research, c/o Prof. Hector L. MacQueen, 38/6 Littlejohn Road, Edinburgh EH10 5GJ.
Email: hector.macqueen@ed.ac.uk.

Recruitment and appointment of trustees

Trustees are assumed by the existing trustees.

Governing document

The Trust is a trust under the law of Scotland.

The constitutional document is the Deed of Trust by Ronald Black, David Caldwell, Alison Cathcart, Alastair Gordon, Tòmas MacAilpein, Mairi MacArthur, Aonghas MacCoinnich, Allan MacLean of Dochgarroch, Hector MacQueen and James Petre signed between 13 January and 3 March 2022 and registered in the Books of Council and Session on 21 March 2022.

Charitable purposes

The trust's primary purpose, as set out in the constitution, is "the encouragement and advancement of research on the history of the Western Highlands and Islands of Scotland, to make this research available to the public, and to undertake all activities conducive thereto".

Activities and achievements

The Trust was registered with the Office of the Scottish Charity Regulator as Scottish Charity Number SC51933 on 15 August 2022.

The Trust's primary activity is the publication of *West Highland Notes & Queries*, of which there were four issues during the period. The editor is Ronald Black.

A series of eleven on-line lectures also took place during the period (three others having taken place to initiate the series in autumn 2021). Lecture attendance is free to members; non-members are requested to make a donation to the Society.

The Society established a website (<https://www.highlandhistoricalresearch.com/>) during the period.

Trustee remuneration and expenses

The trustees received no remuneration during the year.

The trustees received no expenses during the year.

Reserves

Reserves are considered by the trustees to be an appropriate amount in view of the anticipated future activities of the Trust, including financial support for the *West Highland Notes & Queries* series.

Accounting year

The accounting year is the calendar year.

Approved by the trustees and signed on their behalf

Viv Kemp, clerk to the Trust

(2) Accounts for period 15 August 2022 to 31 December 2023

(i) **Income and Expenditure** (Bank of Scotland - sort code 80-22-60; account number 19649369)

Income

Bank credit

Donation/residue	£2,539.48
Income (*)	£5,020.66
Bank Total	£7,560.14

Note: The remaining 2022 PayPal Balance was transferred to the Bank account at the end of December 2022 and appeared in the bank account on 3 January 2023.

Income (*)

Membership	£611.50
Transfers from PayPal	£3,314.16
Grants	£1,095.00
Total	£5,020.66

PayPal credit

Donation/residue	£477.60
Income (**)	£3,178.20
PayPal donations	£544.00
General payment	£3.00
PayPal Total	£4,202.80

PayPal Income (**)

Category	Number	Charge (£)	Total (£)	% of Total
Membership	95	20	1900	59.8 %
Membership (student)	7	10	70	2.2 %
Conference	14	30	420	13.2 %
Lectures	57	5	285	9.0 %
Notes & Queries	87	5	435	13.7 %
Books	9	7.5	67.50	2.1 %
Test product	7	0.1	0.70	0.02 %
Income			3,178.20	100 %

Bank Outgoings

Bank Debit	£1,618.81
Typesetting	£400.00
Printer	£435.80
Zoom	£437.57

Miscellaneous (fees, expenses, refunds) £345.44

Total £1618.81

PayPal Outgoings

PayPal to Bank of Scotland	£3,314.16
PayPal fees	£201.20
PayPal refund	£17.00
TOTAL PayPal debit	£3532.36

Bank Surplus	£5,941.33
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(ii) Balance at 31st Dec.2023

Bank Balance	£5,941.33
PP Balance	£670.44
TOTAL	£6,611.77

Approved by the trustees and signed on their behalf

Viv Kemp, clerk to the Trust

Independent Examiner's Report to the Trustees of Society of Highland and Island Historical Research

I report on the accounts of the charity for the period from 15 August 2022 (the date when the Society was registered with the Office of the Scottish Charities Regulator) to 31 December 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 was 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 view given by the accounts.

Independent examiner's statement

In the course of my examination of the 2022-23 accounts, no matter has come to my attention 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.

There is nothing to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Robert Dunbar, LL.B (Osgoode Hall Law School), LL.M. (London School of Economics & Political Science)



Address: 6 Traquair Park East, Edinburgh, EH12 7AW

Date: 22 September 2024