

## **Society of Highland and Island Historical Research**

**Trustees' annual report and accounts for the year ending 31 December 2022**

**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 primary activity is the publication of *West Highland Notes & Queries*, of which there were three issues during the year. The editor is Ronald Black.

A series of nine on-line lectures also took place during the year (three others having taken place to initiate the series in autumn 2021).

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

**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 y/e 31 December 2022

### (i) Income and Expenditure

#### Income

	2022	2021
Bank Credit	£2,213.9	£1,373.10
+ Remaining PayPal Credit	£443.44	£399.52*
<b>TOTAL</b>	<b>£2,657.34</b>	<b>£1,772.62</b>

\* End of 2021 PayPal Balance (£503.78) minus End of 2020 PayPal Balance (£104.26).

#### Outgoings

	2022	2021
Bank Debit	£1,024.96	£1,628.75
<b>TOTAL</b>	<b>£1,024.96</b>	<b>£1,628.75</b>

NB. In 2022, the Society paid £115.66 in PayPal fees removed at transaction (compared to £83.36 in PayPal fees in 2021).

#### Surplus/(deficit) for year

	2022	2021
<b>TOTAL</b>	<b>£1,632.38</b>	<b>£143.87</b>

### (ii) Balance as at 31 Dec 2022

	2022	2021
Bank Balance	£3,310.22	£1,617.50
PayPal Balance	£443.44	£503.78
<b>TOTAL</b>	<b>£3,753.66</b>	<b>£2,121.28</b>

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

**Approved by the trustees and signed on their behalf**

**Viv Kemp, clerk to the Trust**

# INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF THE SOCIETY FOR HIGHLANDS AND ISLANDS HISTORICAL RESEARCH

I report on the accounts of the Society for the year 31 December 2022.

## Responsibilities of the Examiner

I have examined the Society's accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Regulations'). The audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

## Basis of Independent Examiner's Statement

My examination was carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Society 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 Society concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit.

## Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Alan Hay  
Company Director  
Independent Examiner  
2 Kirkhill Gardens  
Potterton  
Aberdeen AB23 8ZD  
Alanhay99@gmail.com

21. 08. 2023  
.....  
Date