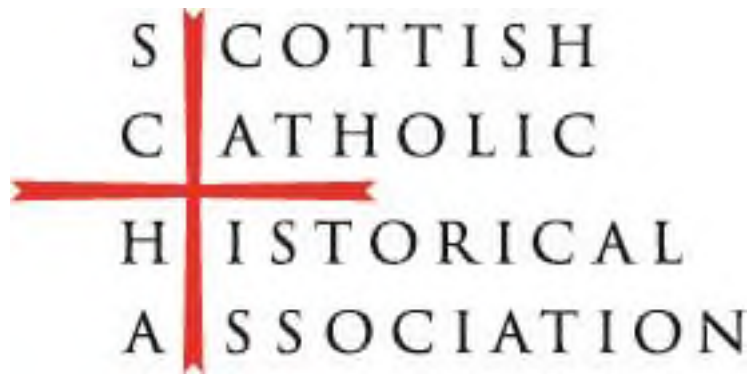




Scottish Catholic Historical Association

Financial Statements

1 January 2025 - 31 December 2025



APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	1	2025	To	31	12	2025

Reference and administration details

Charity name	Scottish Catholic Historical Association
Other names charity is known by	
Registered charity number	SC005207
Charity's principal address	1/19 Spring Gardens
	Edinburgh
	Postcode EH8 8HU

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Leonard Franchi	Co-Convenor		
2	Dr Cristina Gonzalez-Longo	Co-Convenor		
3	Mr Andrew R Nicoll	Treasurer		
4	Dr John Reuben Davies	Editor		
5	Dr Piotr Pitocki	Secretary		
6	Dr Linden Bicket	Assistant Editor		
7	Dr Paul Goatman	Reviews Editor		
8	Prof Dauvit Broun	Council member		
9	Dr Bryony Coombs	Council member		
10	Dr Kieran Taylor	Council member		
11	Dr Victoria Hodgson	Council member		
12	Prof Gerry Carruthers	Council member		
13	Mr Paul Gilfillan	Council member		
14	Ms Siobhan Convery	Council member		
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Formal constitution

Trustee recruitment and appointment

Election by two-thirds majority at a statutory meeting of the Council. Each term of office is for four years and by re-election

Objectives and activities

Charitable purposes

The object of the Scottish Catholic Historical Association is the achievement of education in and the study of the part played by the Catholic Church and the Catholic Community in the life of the Scottish nation

Summary of the main activities in relation to these objects

Publication of the history periodical, The Innes Review, on a bi-annual basis

The occasional publication of individual historical works

The organisation of conferences and lectures relating to the purposes of the charity

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The main achievements of the charity during the financial year 1/1/2025-31/12/2025 were:

1. The continuing success and publication of the Innes Review – Spring and Autumn editions
2. Continuing to support a doctoral student during their course of studies - 'The John Durkan Prize'
3. The conference: Ecclesiastical Buildings in Scotland: Culture, Heritage and Memory, held in Glasgow on 7 June 2025.

Financial review

Brief statement of the charity's policy on reserves

Any surplus income (if any) shall be used to finance research and publication furtherance of the Association's objects

Details of any deficit

There was an overall surplus of £3420.13. This includes an increase in investment value of £743.09 due to market recovery.

Donated facilities and services (if any)

None

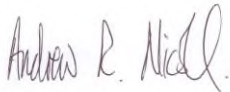
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)	Andrew Ramsay Nicoll	Cristina Gonzalez-Longo
Position (e.g. Chair)	Treasurer	Convener
Date	26 August 2026	

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Jan	2025		31	Dec	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	299				299	
Legacies					-	
Grants					-	
Receipts from fundraising activities	323				323	2,157
Gross trading receipts					-	-
Income from investments other than land and buildings	1,286				1,286	909
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	1,907	-	-	-	1,907	3,426
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	2,293				2,293	-
Proceeds from sale of investments					-	
A2 Sub total	2,293	-	-	-	2,293	-
Total receipts	4,200	-	-	-	4,200	3,426
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,249				1,249	282
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	272				272	-
					-	
A3 Sub total	1,522	-	-	-	1,522	282
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	-				-	-
A4 Sub total	-	-	-	-	-	-
Total payments	1,522	-	-	-	1,522	282
Net receipts / (payments)	2,678	-	-	-	2,678	3,144
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,678	-	-	-	2,678	3,144

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	9,592				9,592	6,448
	Surplus / (deficit) shown on receipts and payments account	2,678				2,678	3,144
						-	
						-	
	Cash and bank balances at end of year	12,270	-	-	-	12,270	9,592
	(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	COIF Charity Funds	COIF Charities Fixed Income Fund	33,269	32,525
		Total	33,269	32,525

	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




Andrew R Nicoll
Cristina Gonzalez-Longo26 August 2026
26 August 2026

[illegible]

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
---	--

Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
--	--

	Number of trustees	£

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

--

Scottish Catholic Historical Association

SC005207

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

SC005207

Additional analysis (2)

5 Breakdown of unrestricted funds

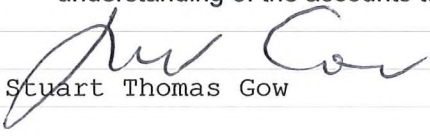
	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Scottish Catholic Historical Association

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

Report to the trustees/members of		Independent examiner's report on the accounts v2						
Registered charity number		The Scottish Catholic Historical Association						
On the accounts of the charity for the period		SC005207						
Set out on pages		Period start date			Period end date			
		Day	Month	Year		Day	Month	Year
		1	January	2025	to	31	December	2025
		1-4					(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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity trustees consider that 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 is carried out in accordance with Regulation 11 of the 2006 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 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, 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 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:						Date:		8 June 2026
Name:		Stuart Thomas Gow						
Relevant professional qualification(s) or body (if any):		The Institute of Chartered Accountants of Scotland						
Address:		189 Deeside Gardens						
		Aberdeen						
		AB15 7QA						

Scottish Catholic Historical Association (SC005207)
Cash and Bank Movement for the year ended 31 December 2025

	2025	2024
<u>Balances at 1 January</u>		
Bank of Scotland - Business Instant Access Account	9,592.00	6,448.32
COIF Charities Short Duration Bond Fund Inc	32,525.43	31,560.46
Total Opening Cash and Bank Balances	42,117.43	38,008.78
<u>Balances at 31 December</u>		
Bank of Scotland - Business Instant Access Account	12,269.04	9,592.00
COIF Charities Short Duration Bond Fund Inc	33,268.52	32,525.43
Total Closing Cash and Bank Balances	45,537.56	42,117.43
<u>Net Movements of Funds</u>	3,420.13	4,108.65

I certify that the foregoing accounts represent a true abstract of the intromissions of the Scottish Catholic Historical Association for the year ended 31 December 2025



Stuart T Gow
Chartered Accountant
Aberdeen

8 June 2026

Scottish Catholic Historical Association (SC005207)
Cash and Bank Movement for the year ended 31 December 2025

	2025	2024
<u>Balances at 1 January</u>		
Bank of Scotland - Business Instant Access Account	9,592.00	6,448.32
COIF Charities Short Duration Bond Fund Inc	32,525.43	31,560.46
Total Opening Cash and Bank Balances	42,117.43	38,008.78
<u>Balances at 31 December</u>		
Bank of Scotland - Business Instant Access Account	12,269.04	9,592.00
COIF Charities Short Duration Bond Fund Inc	33,268.52	32,525.43
Total Closing Cash and Bank Balances	45,537.56	42,117.43
<u>Net Movements of Funds</u>	3,420.13	4,108.65

I certify that the foregoing accounts represent a true abstract of the intromissions of the Scottish Catholic Historical Association for the year ended 31 December 2025

Stuart T Gow
Chartered Accountant
Aberdeen

8 June 2026

Scottish Catholic Historical Association (SC005207)**Cash and Bank Movement for the year ended 31 December 2025**

		<u>2025</u>	<u>2024</u>
<u>Income</u>			
Subscriptions	2	295.74	2,516.78
Publications	3	2,292.63	-
Conferences and seminars	4	325.66	-
Interest received	5	1,284.51	909.24
Change in Investment Value	5	743.09	964.97
Total Income		<u>4,941.63</u>	<u>4,390.99</u>
<u>Expenditure</u>			
Publications	3	-	48.00
Conferences and seminars	4	1,249.25	-
Administration	6	272.25	234.34
Total Expenditure		<u>1,521.50</u>	<u>282.34</u>
Excess of Income over Expenditure		<u>3,420.13</u>	<u>4,108.65</u>

Scottish Catholic Historical Association (SC005207)
Cash and Bank Movement for the year ended 31 December 2025

	<u>2025</u>	<u>2024</u>
<u>Notes</u>		
Basis of Accounting		
These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (As amended).		
<u>Subscriptions</u>		
Edinburgh University Press Income	-	2,516.78
Gift Aid	<u>295.74</u>	-
	<u>295.74</u>	<u>2,516.78</u>
3. <u>Publications</u>		
Income		
Innes Review	2,169.60	-
Other Publications	<u>123.03</u>	-
	<u>2,292.63</u>	-
Expenditure		
Innes Review	-	48.00
	-	<u>48.00</u>
(Shortfall)/ Excess of Income over Expenditure	<u>2,292.63</u>	<u>(48.00)</u>
4. <u>Conferences and seminars</u>		
Income	325.66	-
Expenditure	<u>(1,249.25)</u>	-
Shortfall of Income over Expenditure	<u>(923.59)</u>	-
5. <u>Bank & Investment Movements</u>		
Interest Received		
Bank of Scotland - Business Instant Access Account	84.73	93.92
COIF Charities Fixed Interest Fund Dividend	<u>1,199.78</u>	815.32
	<u>1,284.51</u>	909.24
Change in Investment Value		
COIF Charities Fixed Interest Fund	<u>743.09</u>	964.97
Excess of Income over Expenditure	<u>2,027.60</u>	<u>1,874.21</u>

Scottish Catholic Historical Association (SC005207)

Cash and Bank Movement for the year ended 31 December 2025

	<u>2025</u>	<u>2024</u>
6. <u>Administration</u>		
Expenses		
Research Grant & Prizes	-	-
Website Costs	-	145.00
Miscellaneous Expenses	272.25	9.45
Governance Costs	-	79.89
	<u>272.25</u>	<u>234.34</u>
 Shortfall of Income over Expenditure	 <u>(272.25)</u>	 <u>(234.34)</u>