EDINBURGH NATURAL HISTORY SOCIETY

A Scottish Charitable Incorporated Organisation

Scottish Charity No SC004669

Report and Accounts

Year ended 31 July 2025

Trustees' Annual Report

For the Year ended 31 July 2025

The trustees have pleasure in presenting their report, together with the financial statements, for the year 1 August 2024 to 31 July 2025.

Reference & Administrative information:

Charity name: Edinburgh Natural History Society

Charity number: SC004669

Address: C/O 28 Rutland Square, Edinburgh EH1 2BW

Current Trustees:

President	Vacant
Vice President	Vacant
Treasurer	[redacted]
Secretary	
Ordinary Council Members	

[redacted] served as a trustee until October 2024.

Structure, Governance, and Management:

Constitution

The Society is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 19 November 2015. The charity was previously an unincorporated organisation but changed its legal form to a SCIO. The assets of the unincorporated organisation were transferred to the SCIO by 31 December 2015. It is managed by the Council.

Appointment of Trustees

The members of the Council, which normally meets at least three times a year, are the charity's trustees. Council members are elected at the Annual General Meeting of the Society, which is normally held in October or November. The Constitution provides for four to nine Council members including office-bearers. The programme of meetings is planned by the Events Committee. New Council members receive copies of Accounts and minutes of previous meetings and the Constitution.

Objectives and Activities:

Charitable purpose

The charity's purpose is to advance education by natural history excursions, talks and related activities, including social media.

Activities

Monthly indoor and outdoor meetings are held in the winter, and 20 to 30 field trips are held during the summer. The focus of the Society's activities is on natural history in south-east Scotland. A detailed record of activities is produced in the Society's Journal.

Achievement and Performance

Indoor talks continued in 2024/25. The annual Journal was produced. A full programme of outdoor meetings was held during the year.

Financial Review

The main source of funding is membership subscriptions. Total receipts, including subscriptions were £2,455, and payments totalled £(1,692), so that the Society's funds increased by £763 in the year.

Reserves

The Council's policy continues to be to maintain free reserves at a level that equates to around six months of unrestricted expenditure. i.e. around £1,500. Current free reserves exceed this figure, which should provide sufficient funds to cover all normal charitable and governance costs and meet any future professional fees for services currently provided by members, such as bookkeeping and accounts.

Plans for the future period

The trustees intend to continue current activities and to promote membership.

Approved by Council on 11 August 2025 and signed on its behalf by:

[redacted]

Edinburgh Natural History Society

Receipts and Payments Account
Year ended 31 July 2025

	General Fund	Designated Fund	Restricted fund	Year to 31/07/25	Year to 31/07/24
Receipts					
Subscriptions & donations	1,278			1,278	1,413
Fundraising	0			0	0
Legacy	0			0	20,000
Microscope deposits	0			0	0
Interest	0	896		896	428
Tax recovered	281			281	276
Total receipts	**1,559**	**896**		**2,455**	**22,117**
Payments					
Payments for charitable activities					
Indoor meetings	585	100		685	1,476
Journal	295			295	276
Outdoor Meetings	101			101	51
Excursions	50			50	0
Online meetings	189			189	187
Website	57			57	44
Newsletter costs	7			7	30
Insurance	281			281	265
Microscope servicing	0			0	0
Microscope deposits	0			0	0
Miscellaneous	27			27	29
Total payments	**1,592**	**100**		**1,692**	**2,358**
Surplus for Year	**-33**	**796**		**763**	**19,759**
Transfers	0	0	0	0	0
Fund balances at 1 August 2024	26,703	24,673	120	51,496	31,737
Fund balances at 31 July 2025	**26,670**	**25,469**	**120**	**52,259**	**51,496**

Edinburgh Natural History Society

Statement of Balances
Year ended 31 July 2025

	31 July 2025	31 July 2024
Bank and cash balances		
32 Days' notice account	30,763	15,091
Bank current account	215	347
Deposit account	21,281	36,058
	52,259	**51,496**
Represented by		
General Fund	26,670	26,703
Designated Fund	25,469	24,673
Restricted fund	120	120
Total cash at bank and in hand	**52,259**	**51,496**

Approved by Council on 11 August 2025 and signed on its behalf by:

[redacted]

Edinburgh Natural History Society

Notes to the Accounts
Year ended 31 July 2025

1, Accounting Policies

Accounting Convention
The accounts are prepared on the receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Funds Structure
General funds are unrestricted. However, the Council has designated the income from certain legacies and substantial donations for the following purposes:

- Expenditure relating to indoor and outdoor meetings
- Equipment for indoor meetings
- Charitable donations
- New website

The restricted funds are deposits for loans of microscopes.

Expenditure
The Society had no governance costs, and all expenditure has been treated as charitable.

2. Trustees

No remuneration was paid to trustees. The Society has no employees.

Independent Examiner's Report to the Trustees of The Edinburgh Natural History Society

I report on the Accounts of the charity, set out above, and on the Trustees' Report.

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 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 view given by the accounts.

Independent examiner's statement

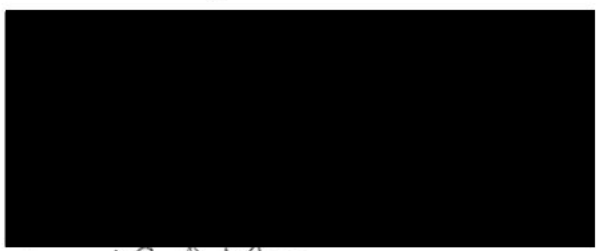
In the course of my examination no matters have come to my attention:

1. which give 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 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.



Date: 13 October 2025