

Highland Family History Society
Scottish Charity Number: SC015987

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Trustees' Annual Report for the year ended 31 August 2025

Current Trustees

Angus Bethune – Chairperson
Stuart Farrell – Secretary & Treasurer
Jonathan McColl (Resigned March 2025)
Graeme Mackenzie
Alison Mason

Other trustees during the year

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Contact address

c/o Highland Archive Centre, Bught Road, Inverness, Highland IV3 5SS

Recruitment and appointment of Trustees

All the Society's trustees are appointed or reappointed by the members at our annual general meeting, which is held in March each year.

Governing document

The Highland Family History Society is a charitable unincorporated association. It is governed by its constitution, which was adopted on 23rd March 1982, and last amended on 24th March 2009.

Charitable purposes

Our purposes, as recorded in our constitution, are to promote the study of family history, genealogy, and related subjects, in the Highlands of Scotland. The Society may arrange membership with other organizations having similar interests. The Society will publish a regular journal which will be issued to members whose subscriptions are up to date.

Organisational structure

The Society is run on a day-to-day basis by the trustees.

Activities and achievements

Each year we identify speakers who have interesting stories to relate pertaining to both family and local history. The talks are held during the period from September to April. These are held in the upstairs meeting room located in the Highland Archive Centre in Inverness. The audience includes non-members of the Society, which gives us a chance to encourage them to perhaps consider researching their family history and that joining the Society would be a good idea. A total of 4 talks were held in this year.

We were able to produce our regular quarterly journals, and able to complete and produce a number of publications.

During this financial year we were able to publish the following M.I. volumes:

- Kilchrist Churchyard
- Clachan Comar Burial Ground and Eskdale Churchyard

Other Publications produced were –

- Tarbat Free Church Births and Baptisms and Marriages
- Clan Mackenzie Septs, Related Names and Branches
- Caberfeidh's Cousins – Essays in Clan Mackenzie History and Genealogy
- Clan MacMillan A Complete History

Sales were slightly lower this year despite selling old stock and second-hand books at talks but were again limited due that there was no SAFHS Conference; and no longer sales of stock to SGS and ANEFHS.

The 10-year contract with the website Find My Past continues to produce a regular income of about £20-24 per month. Though there was a large payment given in July 2025.

Financial review

This year the Society had a surplus of £2,087 compared to a surplus of £2,291 last year. This leaves the Society with funds of £16,001.

Reserves policy

To run our Society, it is essential that we have a computer to maintain a membership database and to process the sales of our publications. To that end sufficient reserves need to be available to make repairs to, or replace, the computer, when the need arises. The Trustees have agreed to be in the region of £4,000. Falling membership is a cause of concern therefore maintaining the standard of service we continue to hold in our reserves the average annual running costs of £3,000.

Plans for the future

To continue talks and volunteers to be available at our desk in the Archive Centre to deal with queries once more. Several new publications, including a number of monumental inscriptions, are the target for the next financial year.

Approved by the trustees on the 23rd April 2026 and signed on their behalf by.



Stuart Farrell
Treasurer

Receipts and Payments Account for the year ended 31 August 2025

	2024-25	2023-24
	£	£
Receipts from charitable activities		
Membership subscriptions	2,973	3,080
Donations received	343	302
Donated book sales	4	164
Gift Aid contributions	-	-
Royalties from FindMyPast	580	222
Sale of publications	657	645
Contributions towards postage costs	250	312
Cash back	4	8
	-----	-----
Total receipts	4,811	4,733
	-----	-----
Payments for charitable activities:		
Printing journals for members	195	145
Postage/Carriage	353	298
Printing/Stationery	72	232
Printing publications for sale	1,318	361
Purchase of books for Society library (Restricted)	122	-
Purchase/Repair of equipment etc.	-	154
Donation for books for resale	-	-
Society website	-	459
Monthly meetings of members	260	305
Presentation gifts	-	25
SAFHS subscription	55	55
Data Protection registration	47	35
GENfair fees	250	300
Other	32	53
Trustee expenses	-	-
	-----	-----
Total payments for charitable activities	2,704	2,422
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Governance costs:		
Gift for Independent Examiner	20	20
	-----	-----
Total governance costs	20	20
	-----	-----
Total payments	2,724	2,422
	-----	-----
Surplus / (deficit) for year	2,087	2,291
	=====	=====

Statement of Balances of 31st August 2025

	2025	2024
	£	£
Bank and cash in hand		
Opening balances	13,914	11,623
Surplus / (deficit) for year	2,087	2,291
	-----	-----
Closing balances	<u>16,001</u>	<u>13,914</u>
	=====	=====
Assets		
Equipment - at valuation	154	154
Publications for sale - at cost of purchase	3,186	2,511
Stamps – at cost	168	252
Gift aid	1,200	800
	=====	=====

MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	Transfer between funds	At 31.8.25
	£	£	£	£
Unrestricted funds				
General Fund	13,410	2,209	-	15,619
Restricted funds				
Library Fund	350	(122)	-	228
POSH Fund	154	-	-	154
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TOTAL FUNDS	<u>13,914</u>	<u>2,087</u>	<u>-</u>	<u>16,001</u>
	=====	=====	=====	=====

MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above, are as follows: -

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	4,811	(2,602)	2,209
Restricted funds			
Library Fund	-	(122)	(122)
POSH Fund	-	-	-
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TOTAL FUNDS	<u>4,811</u>	<u>2,724</u>	<u>2,087</u>
	=====	=====	=====

Approved by the Trustees and signed on their behalf by:

S Farrell, Treasurer

Dated: 6/4/26

Notes for the year ended 31 August 2025

1. Accounting policies

Basis of accounting

The accounts have been prepared on the receipts and payments basis and in accordance with the charities and Trustee Investment (Scotland) Act 2005 and the charities Accounts (Scotland) Regulations 2006 (as amended)

2. Funds

Restricted funds

The Library Fund is specifically to be used for the purchase of books relating to both family and local history in the Highlands.

POSH (Preserving Our Sutherland Heritage) Fund to be used to support family and local history projects and visiting relevant sites in the county of Sutherland.

Unrestricted funds

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity.

3. Trustee expenses

No expenses were paid on behalf of the trustees during the year (2024 -nil).

4. Trustee remuneration

No trustee received any remuneration during the year (2024 – nil).

Independent Examiner's Report to the Trustees of Highland Family History Society – SC015987

I report on the accounts of the charity for the year ended 31 August 2025 which comprise the Receipts and Payments Account, the statement of balances and the related notes.

Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report or for the opinions I have formed.

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 (as amended). 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 (as amended). 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 explanation 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:
 - a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

Name: Mrs. M. C. Grant C.A.

Address: 29 Braeside Park, Balloch, Inverness IV2 7HL

Signed: *M.C. Grant*

Date: *6/4/26*