

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

**Trustees' annual report and accounts for the year ending 31 December 2025**

**Scottish Charity Number SC51933**

### **(1) Report**

#### **Current trustees**

Ronald Black  
David Caldwell  
Alastair Gordon  
Viv Kemp (clerk)  
Janet Lodge (treasurer)  
Aonghas MacCoinnich  
Allan MacLean of Dochgarroch  
Hector MacQueen  
James Petre

#### **Changes of trustees during year**

Mairi MacArthur resigned as a trustee during the year.

#### **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 longest-running 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 six on-line lectures also took place during the year.

It is intended to publish (probably with Shaun Tyas, Donington) the proceedings of a conference on the sixteenth century in the Highlands which was held at Inverness on 5 July 2024.

The Society has a website (<https://www.highlandhistoricalresearch.com/>).

### **Trustee remuneration and expenses**

The trustees received no remuneration during the year.

The trustees received no expenses during the year.

### **Financial Review**

A surplus of £1,427 on the revenue account has been made during this financial year compared to a surplus of £1,189 last 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**

<b><u>Society of Highland and Island Historical Research</u></b>		
<b><u>Income &amp; Expenditure Account</u></b>		
<b><u>Year ended 31 December 2025</u></b>		
	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Members subscriptions	2,788	2,338
Student subscriptions	50	100
Conference income	-	1,210
Lectures	310	325
WHNQ	335	350
Books	15	15
Grants	-	400
Donations	365	372
Miscellaneous income	2	53
	<b>3,865</b>	<b>5,163</b>
<b>Payments</b>		
Printing	228	494
Typesetting	576	456
Postage	229	200
Conference expenses	-	1,833
Travel expenses	-	202
Honoraria	700	500
Accountancy fees	250	-
Zoom costs	156	156
Website	167	-
PayPal fees	107	133
Bank charges	25	-
	<b>2,438</b>	<b>3,974</b>
Surplus / (Deficit) for the year	<b><u>1,427</u></b>	<b><u>1,189</u></b>

**Statement of Balances as at 31 December 2025**

	<b><u>2025</u></b>	<b><u>2024</u></b>
Opening balances	7,800	6,611
Surplus (Deficit) for year	1,427	1,189
<b>Closing balances</b>	<b><u>9,227</u></b>	<b><u>7,800</u></b>
Bank of Scotland Account balance @ 31/12/25	9,085	
PayPal balance @ 31/12/25	142	
	<b><u>9,227</u></b>	

## **Independent Examiner's Report to the Trustees of Edinburgh Law Review Trust**

I report on the accounts of the charity for the year ended 31 December 2025.

### **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 accounts for the year ended 31 December 2025, 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: Ann Ramsay

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Date: 11/03/26