

Scottish Record Society

SCO372276

Report for the year ended 31 December 2025

Aims and Objectives

The Scottish Record Society is continuing its long-established role of improving access to public and private archives relating to Scotland by publishing volumes and calendars of such documents, an activity which it has enthusiastically undertaken since its foundation in 1897. The annual volumes have ranged from summaries of early notaries' protocol books to dictionaries of Scottish artists and photographers and, in this digital age, the Society is now making available e-books of volumes which are otherwise out of print. Our membership is recruited from Scotland and beyond, and includes a number of libraries, both here and abroad.

Management and Trustees

The management of the Society is in the hands of a Council, whose members are also Trustees of the Society. None of the Trustees receives any remuneration in connection with the Society's activities.

George MacKenzie	President
Dr Tristram Clarke	Chairman
Olive Geddes	Hon. Secretary
Tessa Spencer	Hon. Treasurer
Victoria Arrowsmith-Brown	Hon. Editor
Dr Aaron Allen	Bruce Gorie
Rob Close	Kevin Hall
Iain Flett	Samantha Smart

The Society is a registered charity recognised under Scottish charities and taxation legislation. The charity number is SCO32276.

Achievements in 2025

Following our 2024 volume (no. 50), *The Protocol Book of Alexander Cok, 1567-1571*, edited by Iain Flett, which relates to Kirkcaldy, in late 2025 the Society published *Arran Rentals and Related Records, 1576-1780*, edited by Robert H J Urquhart (no. 51), and *The Life and Adventures of Mr George Robertson Nicoll, 1824-1901*, edited by Vivienne E Cree (no. 52), which spans the globe from Dundee to Australia. We thank the editors for their contributions, and as always, our Honorary Editor, Victoria Arrowsmith-Brown, for producing such handsome volumes.

Continuing the maritime theme, our volume for 2026 (no. 53), will be an edition of the journal of Alexander Gillespie, master mariner of Elie, Fife, 1662-1685, edited by Paula Martin.

Also in preparation for publication as e-books during 2026-7 are Norman Shead's *List of Medieval Glasgow Canons*, and John Knox's *History of the Reformation* in the original Scots, the culmination of work by James Kirk and Margaret Sanderson, brought to fruition by Jane Dawson.

We developed plans for a research project in 2026 on Scottish palaeography teaching and were again represented at the Scottish Medievalists' conference in January.

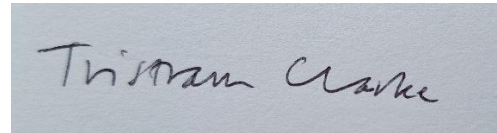
The Society functions thanks to the contribution of our office bearers and other Council members, especially our Secretary Olive Geddes, our Treasurer Tessa Spencer, and Martin Dunsmore, who examines our accounts. We thank them all.

Scottish Record Society SCO32276 – Report for the year ended 31 December 2025

Accounts

The accounts of the Scottish Record Society for the year ended 31 December 2025, which are shown on page 4, were approved by the Trustees on 4 August 2026.

Signed on behalf of the Trustees

A rectangular box containing a handwritten signature in dark ink. The signature is written in a cursive style and reads "Tristram Clarke".

Dr. Tristram Clarke, Chairman

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Scottish Record Society

Receipts and Payments Account	2025	2024
Receipts	£	£
Donations and Legacies	85	24
Charitable Activities (book sales)	975	1,091
Investment Income (bank interest)	968	959
Subscriptions	3,327	3,727
Total Receipts	5,354	5,801

Payments		
Expenses of Fundraising Activities	32	164
<i>Payments relating directly to Charitable Activities</i>		
Printing costs	6,391	2,210
Editing fees	-	-
Postage	723	1,807
<i>Management and Administration</i>		
Independent Examiner's Fee and Expenses (postage)	9	19
General expenses (postage)	127	-
Bursary fund for publications	-	-
Total Payments	7,283	4,200
Surplus (Deficit)	-1,929	1,601

Statement of Balances	2025	2024
Balances at end of year:-	£	£
Bank Current Accounts	4,694	7,490
Deposit Account	20,132	19,265
Total available balances	24,826	26,755

Balances at start of year:-		
Current Accounts	7,490	6,726
Deposit Accounts	19,265	18,428
	26,755	25,154
Surplus or Deficit for the Current Year	-1,929	1,601
Balance at end of Current Year	24,826	26,755

Fund Balances at Year End		
Unrestricted	24,826	26,755
Restricted	-	-
Expendable Endowment	-	-
Permanent Endowment	-	-

Assets		
Liabilities (costs outstanding)	195	-
Net Assets/Liabilities	-195	-

Independent Examiner's Report to the Trustees of the Scottish Record Society

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on page 4.

1. 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 2006 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.

2. Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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.

3. 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 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.

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