The Scottish Society of the History of Medicine

Scottish Charity No: 008621

General Fund Accounts

Annual Report and Financial Statement

From: 01 October 2024

To: 30 September 2025

Reference and Administrative Information

Charity Name: The Scottish Society of the History of Medicine Scottish Charity No: SC008621.

Trustees:

Mr Andreas Demetriades, President.

Dr Malcolm Kinnear, Vice-President

Dr John Clark, Secretary

Brigadier Alistair Macmillan DL, Treasurer

Principal Office:

Treasurer, SSHM, Skiff Cottage Howwood, Renfrewshire, PA9 1AG

Bankers:
Bank of Scotland, New Uberior House, 11 Earl Grey Street, Edinburgh EH3 9BN

Independent Examiner:

David Snoddy, Peebles, see attached report.

Stockbrokers:

Rathbones, 28 St Andrew Square, Edinburgh EH2 1AF

Structure, Governance and Management:

Founding: The Society was set up in April 1948 and is governed by a constitution, which was revised in November 1999.

Appointment of Trustees: The affairs of the Society are managed by a Council, comprising a President, a Vice-President (serving as Deputy President and President-Designate), a Secretary and a Treasurer (the four Office-Bearers). Each is elected for a three-year term of office. There are nine other members of council, not designated as Trustees.

Risk Management: The Trustees have assessed the major risks to which the Charity is exposed related to the operations and finances of the Trust and are satisfied that systems are in place to mitigate their exposure to the major risks.

Reserves: Reserves are kept within the The Douglas Guthrie Trust funds are held in a portfolio managed by Rathbones whom the Trustees have instructed to invest with a risk classified as 'medium'. See SC 000531.

Objectives and Activities:

Trust Objectives: To promote the study of the History of Medicine. The Society has achieved this by organising meetings devoted to promotion and discussion of the History of Medicine.

The Society has supported research and publications on the History of Medicine through its Douglas Guthrie Fund. No grants have been awarded from this fund this financial year though a stock of books has been purchased.

The Society's Proceedings, a record of all papers presented at the Society, continues to be uploaded onto its website where it is freely available to all.

Financial Review:

The income for the year amounted to £6,255 (2024: £4,360).

No grants were received during the year (2024: nil).

Membership subscription income was £1,955 compared to £1,175 in 2024.

The Income & Expenditure Account shows a surplus for the year of £1,690 compared to a surplus of £878 for the previous year.

Plans for Future Periods:

The Trustees do not expect any significant changes in the objectives of the Trust in the forthcoming year. It is anticipated that the Society's website, which has just been being updated, and Facebook page which advertises the Trust's activities, will continue to result in greater awareness of its work and increased membership.

Making the proceedings freely available to all on the website furthers the aims of the Society by providing new and readily accessible sources for all interested in the history of medicine.

Meeting income has increased through pricing revision and increased attendance. Annual subscriptions will also be increased during the year.

Scottish Society for the History of Medicine Treasurer's Account

2024		2025
	Income	
£1,175.00	Subscriptions	**£1,955.00**
£10.00	Badge Sales	**£15.00**
£75.00	Book Sales	**£400.00**
£33.00	Donations	**£55.00**
£3,075.00	Meetings	**£3,830.00**
£4,368.00	**Total Receipts**	**£6,255.00**
	Expenditure	
£3,213.90	Meetings	**£3,800.37**
£0.00	Examination of Accounts	**£0.00**
£155.88	Secretary's Expenses (incl Zoom subscription)	**£155.88**
£0.00	Treasurer's Expenses	**£0.00**
£0.00	Website Hosting & Domain Fee	**£150.00**
£0.00	Audio System	**£0.00**
£70.00	BSHM Subscription	**£70.00**
£0.00	Bank Charges	**£38.27**
£50.00	Donations	**£0.00**
£0.00	Miscellaneous (incl Chain Repair)	**£350.00**
£3,489.78	**Total Expenditure**	**£4,564.52**
£878.22	**Surplus/Deficit**	**£1,690.48**
£4,752.38	Current Account balance as at 30 September 2025	**£6,442.86**
£18,763.74	UTB Fixed Deposit Account balance 9 May 2025	**£19,675.66**

Notes to the Accounts

A. The accounts have been prepared on a receipts and payments basis in accordance with the Charities Accounts (Scotland) Regulations 2006 and consistent with the previous year. Consequently, income from investments represents the amounts received and all costs represent payments made during the year. Payment of costs of regenerating funds consists of investment managers' fees which are deducted from the portfolio capital.

B. The Charity is not registered for VAT purposes and all VAT incurred is therefore irrecoverable. Where applied, VAT is included as part of the expense.

C. The fixed interest deposit account with United Trust Bank matured on 10 May 2025 and was reinvested in a Charity 3 Year Bond at 1% interest. The balance for year stood at £19675.

D. No gifts or legacies were received during the year; donations amounted to £55.

E. Some income is now received from the sales of a recent publication of the proceedings of a history symposium held earlier in the financial year.

F. There were no salaried employees during the year.

G. The Trustees received no remuneration during the year.

H. The administrative costs have risen from £0 to £38 this year as the last six months show the appearance of bank charges in response to the bank's change of policy.

I. The funds are unrestricted.

Accounts Preparation

The Trustees confirm that the accounts for the year ended 30th September 2025 have been prepared to comply with statutory requirements, the Charities Accounts (Scotland) Regulations (2006) and the Trust's own governing document. The Independent Examiner's report is attached.

Approved by the Trustees and signed on their behalf

Alistair Macmillan

Brigadier Alistair Macmillan
Treasurer
12 November 2025

Independent examiner's report to the trustees of The Scottish Society of the History of Medicine

I report on the accounts of the Society for the year ended 30 September 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 10(1) (d) of the Charities and Trustee Investment (Scotland) Act 2005 and that an independent examination is needed. It is my responsibility to:

• examine the accounts under section 44(1)(c) of the 2005 Act

• to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with 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

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

...have not been met, nor

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: David Snoddy

Name: David Snoddy

Relevant professional qualification or body: CIMA (Chartered Institute of Management Accountants)

Address: 18 Springhill Road, Peebles, EH45 9ER

Date: 8th November 2025