

# Old Edinburgh Club

## Trustees' Report and Accounts for the year ended 30 June 2019

Scottish Charity Number SC006177

### Contact name and address

Rev W Peter Graham, 23/6 East Comiston, Edinburgh EH10 6RZ

### Trustees

The Club is managed by a Council of paid-up members of the Club, consisting of the following office-bearers (the President, Vice President(s), Secretary, Treasurer, Programme Secretary, Membership Secretary, Minutes Secretary, Editor and Publicity Officer) and up to nine Ordinary Members.

The members of Council are the trustees for the purposes of charity law. At the date of approval of this report they were:

President	Dr Margaret P Collingwood TD
Vice Presidents	<i>Vacant</i>
Secretary & Minutes Secretary	Rev W Peter Graham
Treasurer & Joint Editor	Mr Mike Harrison
Programme Secretary	Professor Richard G Rodger
Membership Secretary	Mr Jerry Ozaniec
Editor	Professor Robert J Morris
Publicity Officer	Mrs Pat Jones

Ordinary Council Members Ms Sheila Collins, Dr Edward Duvall, Ms Asma Khan,  
Mr Steven M Robb

The above were all members of Council throughout the period from the start of the year reported on to the date of approval of this report, except for Ms Collins and Ms Khan who were co-opted to the Council on 30 October 2018, and Mr Harrison who was co-opted to the Council on 11 December 2018 and appointed as Treasurer.

Miss Anne Brockington and Mr James Hamilton were also members of Council during that period but ceased to be members of Council on 26 September 2018.

### Governing document

The Club is a charitable unincorporated association with a constitution that sets out its purposes and administration arrangements. The constitution was last revised in September 2014.

### Recruitment and appointment of trustees

The trustees (members of Council) are elected by and from the Club's membership at the Annual General Meeting, but the trustees do also have the power to co-opt additional trustees. The office-bearers are elected annually. The President and Vice President(s) hold office for no more than three years. Ordinary Council Members are elected for three years: normally three of them retire annually by rotation and are not eligible for re-election as Ordinary Council Members for one year. New

trustees have their duties explained to them in full and are given a copy of OSCR's Guidance for Charity Trustees.

### **Charitable purposes**

The purposes of the Club, as set out in its constitution, are the study of all aspects of the history of Edinburgh, and the promotion and encouragement of interest in Edinburgh by means of lectures, visits, publications and appropriate activities for public benefit.

### **Activities and achievements**

In 2018-19 the Council met six times for ongoing and routine business. At each meeting the Council received reports on Finance, Membership, the Programme of Lectures and Visits, Publications, and Publicity & IT, from Mr Harrison, Mr Ozaniec, Professor Rodger, Professor Morris and Mrs Jones respectively.

Currently the Club has 219 Individual and 98 Joint memberships (415 members). In 2017-18 the corresponding figures were 198 and 94 (386 members). A considerable proportion of new members joined as a result of an advertisement in the programme for Doors Open Day.

In June 2018 the following documents were lodged with Edinburgh Central Library:

- (a) Annual Report for 2017-18
- (b) Lecture programme for 2017-18
- (c) Minutes of Council meetings from October 2017 to September 2018
- (d) Minute of AGM held on 26 September 2018
- (e) Volume 13 of the *Book of the Old Edinburgh Club*

During 2018-19 the Club held its usual series of well-attended winter lectures, with the December event again taking the form of a Members' Evening and Social. In the early summer members had the opportunity to visit the Library Archives at the National Museum of Scotland, the New Club to view art related to the City, and Stewarts-Melville College.

Volume 14 of the *Book of the Old Edinburgh Club* was published and distributed in March 2019. Plans are in hand for the publication of volume 15 in 2020. In 2019 all volumes of the Old Series of the Book of the Old Edinburgh Club were digitised by Edinburgh University Library's Digital Imaging Unit. These are readily accessed through the Club's website and, with the assistance of the lists of contents of the volumes in both old and new series and the indexes (for all volumes in the Old Series and for volumes 1-5 in the New), provide an invaluable source for all seeking information about many aspects of Edinburgh's history.

Dr Joe Rock continues to work with the Dean of Guild papers held in the City Archives. His aim is to provide an annotated catalogue of all the material available for the period from 1700 to 1824. At present records for the years 1700 to 1704 and 1746 to 1824 are available to view online. In due course a print version will be produced. There have been some losses, probably caused by water damage at some point, which affected not only the petitions but the volumes of minutes as well.

As previously reported the Council has provided financial support for the Edinburgh Southside Graveyard Project, which continues to be coordinated by Mr Alan McKinney, who also represents the Club's interests. The City of Edinburgh Council supports the Project by undertaking additional training and staff placement and recently decided to make an additional contribution. The Grange Association decided to offer another £2,000 to the Project with the proviso that this is spent in the Grange

Cemetery. The Club currently retains a balance on behalf of the Project of £2,100 to meet further expenditure.

In 2017 the Council commissioned Dr Malcom Noble to compile a bibliography of historical publications on Edinburgh to be hosted on the OEC website.

The Council is currently finalising arrangements to sponsor a prize for a piece of work on local history by an undergraduate or in a master's graduate dissertation.

The Club has a Twitter account at @OldEdinClub which currently has over 1,230 followers. The account tweets details of the Club's meetings and events along with other historical/archaeological news of local interest. To maintain interest, daily postings include wider Scottish historical news and pictures of Edinburgh buildings and street views. It is hoped that this may be a means of recruiting new members to the Club.

The Club also has a presence on Facebook at <https://www.facebook.com/OldEdinburghClub> with more than 1,100 "likes".

The website is regularly updated and the Council is seeking ways to promote more widely the aims of the Club and to attract new members.

### **Financial review**

The amount raised by membership subscriptions (the principal source of Club income) has begun to rise from the low figure of the previous two years. Attendance at winter lectures from both members and visitors has increased. The overall deficit for each of the last three years is in line with the Council's policy on using money for the Club's charitable purposes while holding appropriate reserves.

Note that this year's payments include hire of premises for the previous as well as the current year.

We have now claimed and received Gift Aid for 2014-15, and claims for other years to bring us up to date are in progress.

### **Reserves**

The Reserves Policy agreed by Council is that an appropriate level of reserves would be £15,000 on the grounds that such a reserve would provide the immediate funds to produce and distribute a volume of the *Book of the Old Edinburgh Club*, and the printing of the Index, as well as meeting the immediate costs of running the Club with the subsequent balance covering any unforeseen contingencies.

The Club's unrestricted funds, which are the free reserves, were £20,517 at the year end (2018: £25,151). The funds are used in the furtherance of the Club's charitable activities, including expenditure relating to the *Book of the Old Edinburgh Club*. With the Reserves Policy in place, Council is a position to decide what future activities and projects it can fund.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Club. The trustees have taken out suitable insurance and are satisfied that systems are in place to mitigate exposure to the major risks.

In addition, the Council is aware of the need for the detailed function of its major office bearers to be on record so that, in the event of some untimely occurrence, it would be possible for others to ensure the continued safe running of the Club.

In response to a communication from OSCR to all Scottish charities, reminding them of the need to have appropriate safeguarding policies, procedures and practices in place and also of the need to identify and report “notifiable incidents”, should they occur, the Council agreed that there was no immediate requirement for safeguarding procedures to be in place and that all members of Council should be aware of the nature of notifiable incidents.

### **Plans for the future**

The Club will continue its work into the study of the history of Edinburgh and will continue to forge links with local history societies.

### **Acknowledgement**

The trustees express their gratitude to the Lord Provost and Council of the City of Edinburgh, Patrons of the Club, for hosting the Club’s Annual General Meeting in the City Chambers.

Approved by the trustees on 3 September 2019 and signed on their behalf

**W Peter Graham**  
Trustee

**Statement of Receipts and Payments**

	Note	2018-19 Unrestricted Funds £	2018-19 Restricted Funds £	2018-19 Total £	2017-18 Total £
<b>Receipts</b>					
Voluntary income	2	8,234	-	8,234	6,675
Bank interest		168	-	168	148
Receipts from charitable activities	3	1,005	-	1,005	1,306
<b>Total receipts</b>		<b>9,407</b>	<b>-</b>	<b>9,407</b>	<b>8,129</b>
<b>Payments</b>					
Payments for charitable activities	4	13,640	-	13,640	17,067
Governance costs					
Independent examination		260	-	260	200
Council meetings		141	-	141	196
<b>Total payments</b>		<b>14,041</b>	<b>-</b>	<b>14,041</b>	<b>17,463</b>
<b>Surplus/(Deficit) for year</b>		<b>(4,634)</b>	<b>-</b>	<b>(4,634)</b>	<b>(9,334)</b>

**Statement of Balances**

	Note	2018-19 Unrestricted Funds £	2018-19 Restricted Funds £	2018-19 Total £	2017-18 Total £
<b>Bank and cash balances</b>					
Balance at start of year		25,151	3,100	28,251	37,585
Surplus/(Deficit) for year		(4,634)	-	(4,634)	(9,334)
Balance at end of year	6,7	20,517	3,100	23,617	28,251

	Note	Fund	Cost £	Value 30/06/19 £	Value 30/06/18 £
<b>Fixed assets</b>					
Computer 2013	1	Unrestricted	475	0	0
Projector 2013		Unrestricted	0	0	0
Projector 2018		Unrestricted	994	496	745
Total			1,469	496	745

	Note	Fund	Value 30/06/19 £	Value 30/06/18 £
<b>Other assets</b>				
Gift Aid: tax reclaimable	8	Unrestricted	3,805	1,212

Approved by the trustees on 3 September 2019 and signed on their behalf

**W Peter Graham**  
 Trustee

**Notes to the accounts**

1. **Fixed assets.** Equipment is valued using annual depreciation on a straight line basis to reduce the value to zero over four years, except that the projector obtained in 2013 is valued at zero for accounting purposes because it was donated second hand to the Club and is considered to have no resale value.

2. **Voluntary income.**

	2018-19 Unrestricted Funds £	2018-19 Restricted Funds £	2018-19 Total £	2017-18 Total £
Membership subscriptions	7,311	-	7,311	6,635
Donations	50	-	50	40
Gift Aid: tax reclaimed	873	-	873	-
<b>Total</b>	<b>8,234</b>	<b>-</b>	<b>8,234</b>	<b>6,675</b>

3. **Receipts from charitable activities.**

	2018-19 Unrestricted Funds £	2018-19 Restricted Funds £	2018-19 Total £	2017-18 Total £
Book of the Old Edinburgh Club: sales	335	-	335	696
Winter lecture guests	260	-	260	205
Summer visits	380	-	380	405
Sales of books	30	-	30	-
<b>Total</b>	<b>1,005</b>	<b>-</b>	<b>1,005</b>	<b>1,306</b>

**4. Payments for charitable activities.**

	2018-19 Unrestricted Funds £	2018-19 Restricted Funds £	2018-19 Total £	2017-18 Total £
Book of the Old Edinburgh Club:				
Printing	6,305	-	6,305	7,205
Postage and stationery	563	-	563	600
Winter lectures:				
Hire of hall	1,891	-	1,891	-
Speakers	130	-	130	180
Catering	95	-	95	20
Summer visits	17	-	17	216
Digitisation of BOEC Project	3,436	-	3,436	-
Bibliography Project	-	-	-	1,000
Dean of Guild Project	-	-	-	2,980
Graveyard Project	-	-	-	3,000
Insurance	75	-	75	75
Projector (purchase of fixed asset)	-	-	-	994
Printing	333	-	333	140
Photocopying, postage and stationery	161	-	161	128
Website and publicity	529	-	529	529
Bank charges	105	-	105	-
<b>Total</b>	<b>13,640</b>	<b>-</b>	<b>13,640</b>	<b>17,067</b>

5. **Trustees and connected parties.** No trustee and no person connected to a trustee received any remuneration or expenses during the year (2018: the same).

**6. Statement of funds.**

	Balance at start of year	Receipts £	Payments £	Transfers £	Balance at end of year £
<b>Unrestricted funds</b>	<b>25,151</b>	<b>9,407</b>	<b>(14,041)</b>	<b>-</b>	<b>20,517</b>
<b>Restricted funds</b>					
Index Fund	1,000	-	-	-	1,000
Graveyard Fund	2,100	-	-	-	2,100
<b>Total restricted funds</b>	<b>3,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,100</b>
<b>Total funds</b>	<b>28,251</b>	<b>9,407</b>	<b>(14,041)</b>	<b>-</b>	<b>23,617</b>

The Index Fund arises from a donation to produce an index for the *Book of the Old Edinburgh Club*.

The Graveyard Fund holds funds that relate to the Edinburgh Southside Graveyard Project to repair and restore gravestones.

**7. Analysis of bank and cash balances at end of year.**

	2018-19 Unrestricted Funds £	2018-19 Restricted Funds £	2018-19 Total £	2017-18 Total £
Bank current account	2,091	-	2,091	3,893
Bank savings account	18,426	3,100	21,526	24,358
Cash in hand	-	-	-	-
<b>Total</b>	<b>20,517</b>	<b>3,100</b>	<b>23,617</b>	<b>28,251</b>

**8. Gift Aid: tax reclaimable.**

	2018-19 Total £	2017-18 Total £
Balance at start of year	1,212	2,976
Reclaimable in relation to this year's subscriptions and donations	1,027	1,212
Write back/(write off) and other adjustments (see below) (Received from HMRC)	2,439 (873)	(2,976) -
<b>Balance at end of year</b>	<b>3,805</b>	<b>1,212</b>

The write back this year and the write off in the prior year relate to an amount that was written off in the prior year because it was then believed that the amount might not be reclaimable because of difficulties the Club was having over making Gift Aid claims. These difficulties have been resolved with the result that it has now been possible to write back most of the amount previously written off.

## **Independent Examiner's Report to the Trustees of the Old Edinburgh Club**

I report on the accounts of the Old Edinburgh Club ("the charity") for the year ended 30 June 2019 which are set out on pages 5 to 9.

### **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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under Section 44(1)(c) of the 2005 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 2006 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.

### **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 Regulations, and
  - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.

Dr Neil K Dickson FICB ACIE  
Full Member of the Association of Charity Independent Examiners  
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9 September 2019