

# Old Edinburgh Club

## Trustees' Report and Accounts for the year ended 30 June 2018

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	Mr James Hamilton
Programme Secretary	Professor Richard G Rodger
Membership Secretary	Mr Jerry Ozaniec
Editor	Professor Robert J Morris
Publicity Officer	Mrs Pat Jones

Ordinary Council Members      Miss Anne Brockington, Dr Edward Duvall, 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 Mr Robb who was co-opted to the Council on 27 February 2018.

Mrs Gillian Ferguson and Mr Graham Rule were also members of Council during that period but ceased to be members of Council on 27 September 2017.

### 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 2017-2018 the Council met six times for ongoing and routine business. At each meeting the Council received reports from Committees: Finance, Membership & Governance; Programme; Editorial & Publications; and Publicity & IT, convened by Mr Hamilton, Professor Rodger, Professor Morris and Mrs Jones respectively. In May 2018 the Council held an additional meeting to discuss ways of promoting the Club and its interests.

Currently the Club has 198 Individual and 94 Joint memberships (386 members). In 2016-2017 the corresponding figures were 206 and 104 (414 members). As in previous years, the growing proportion of members with email addresses continues to make communication both easier and cheaper.

In December 2017 the following documents were lodged with Edinburgh Central Library:

- (a) Annual Report for 2016-2017
- (b) Lecture programme for 2016-2017
- (c) Minutes of Council meetings from October 2016 to September 2017
- (d) Minute of AGM held on 27 September 2017
- (e) Volume 12 of the *Book of the Old Edinburgh Club*

During 2017-2018 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 be guided around Morningside Cemetery and to visit Riddle's Court, led by members of the Club.

Volume 13 of the *Book of the Old Edinburgh Club* was published and distributed in March 2018. Plans are in hand for the publication of volume 14 early in 2019. A comprehensive index to past volumes (Old Series volumes 22-35) has been prepared and continues to be edited for publication. An interim version is available online, along with lists of contents of all volumes in both series.

Council had previously provided financial support for the cataloguing of the City's Dean of Guild papers held in the City Archives and has, in the last year, given an additional grant to enable further work to be carried out on this project.

As previously reported the Council has provided financial support for the Edinburgh Southside Graveyard Project, which continues to be coordinated by Mr Alan McKinney. Sufficient funds have been guaranteed to carry out work in Grange Cemetery. It is hoped that further work will be carried out in Liberton Cemetery and that the scheme can be extended to Newington Cemetery. The interests of the Club are overseen and controlled by Mr McKinney.

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 Club has a Twitter account at @OldEdinClub which currently has over 1,030 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 900 "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 Club received income of £8,129 during the year, and £17,463 was expended. The larger than usual expenditure included £3,000 relating to the Edinburgh Southside Graveyard Project from the restricted funds held for that purpose, £3,980 from unrestricted funds for work on the Dean of Guild papers and the bibliography of historical publications, and £994 for a new projector for use at lectures. This level of expenditure is consistent with the Council's policy on the use of reserves (see below).

This year there appears to be no expenditure on the hire of the Hall for the Winter Meetings. This is due to a change in the timing of the issue of invoices to the Club.

The Club has experienced continuing problems over making Gift Aid claims. As a result, no claim has been made this year, and it is now considered that it may not be possible to reclaim the £2,976 that was previously stated to be reclaimable at 30 June 2017. The Club is however confident that it will be able to reclaim £1,212 in relation to this year's subscriptions and donations.

Most of the Club's reserves remained in an interest earning account during the year.

### **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 £25,151 at the year end (2017: £31,485). 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 in 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.

The Council is currently pursuing the possibility of encouraging greater interest in local history on the part of students by sponsoring a prize for a piece of work by an undergraduate or in a master’s graduate dissertation.

### **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 24 September 2018 and signed on their behalf

**W Peter Graham**  
Trustee

**Statement of Receipts and Payments**

	Note	2017-18 Unrestricted Funds £	2017-18 Restricted Funds £	2017-18 Total £	2016-17 Total £
<b>Receipts</b>					
Voluntary income	2	6,675	-	6,675	7,031
Bank interest		148	-	148	200
Receipts from charitable activities	3	1,306	-	1,306	988
<b>Total receipts</b>		<b>8,129</b>	<b>-</b>	<b>8,129</b>	<b>8,219</b>
<b>Payments</b>					
Payments for charitable activities	4	14,067	3,000	17,067	8,577
Governance costs					
Independent examination		200	-	200	150
Council meetings		196	-	196	-
<b>Total payments</b>		<b>14,463</b>	<b>3,000</b>	<b>17,463</b>	<b>8,727</b>
<b>Surplus/(Deficit) for year</b>		<b>(6,334)</b>	<b>(3,000)</b>	<b>(9,334)</b>	<b>(508)</b>

**Statement of Balances**

	Note	2017-18 Unrestricted Funds	2017-18 Restricted Funds	2017-18 Total	2016-17 Total
		£	£	£	£
<b>Bank and cash balances</b>					
Balance at start of year		31,485	6,100	37,585	38,093
Surplus/(Deficit) for year		(6,334)	(3,000)	(9,334)	(508)
Balance at end of year	6,7	25,151	3,100	28,251	37,585

	Note	Fund	Cost	Value 30/06/18	Value 30/06/17
			£	£	£
<b>Fixed assets</b>	1				
Computer 2013		Unrestricted	475	0	0
Projector 2013		Unrestricted	0	0	0
Projector 2018		Unrestricted	994	745	-
Total			1,469	745	0

	Note	Fund	Value 30/06/18	Value 30/06/17
			£	£
<b>Other assets</b>				
Gift Aid: tax reclaimable	8	Unrestricted	1,212	2,976

Approved by the trustees on 24 September 2018 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.**

	2017-18 Unrestricted Funds £	2017-18 Restricted Funds £	2017-18 Total £	2016-17 Total £
Membership subscriptions	6,635	-	6,635	6,992
Donations	40	-	40	39
Gift Aid: tax reclaimed	-	-	-	-
<b>Total</b>	<b>6,675</b>	<b>-</b>	<b>6,675</b>	<b>7,031</b>
<i>Total 2016-17</i>	<i>7,031</i>	<i>-</i>	<i>7,031</i>	

3. **Receipts from charitable activities.**

	2017-18 Unrestricted Funds £	2017-18 Restricted Funds £	2017-18 Total £	2016-17 Total £
Book of the Old Edinburgh Club: sales	696	-	696	528
Winter lecture guests	205	-	205	85
Summer visits	405	-	405	375
<b>Total</b>	<b>1,306</b>	<b>-</b>	<b>1,306</b>	<b>988</b>
<i>Total 2016-17</i>	<i>988</i>	<i>-</i>	<i>988</i>	

**4. Payments for charitable activities.**

	2017-18 Unrestricted Funds £	2017-18 Restricted Funds £	2017-18 Total £	2016-17 Total £
Book of the Old Edinburgh Club:				
Printing	7,205	-	7,205	4,110
Postage and stationery	600	-	600	399
Winter lectures:				
Hire of hall	-	-	-	945
Speakers	180	-	180	182
Catering	20	-	20	97
Summer visits	216	-	216	303
Bibliography Project	1,000	-	1,000	-
Dean of Guild Project	2,980	-	2,980	2,000
Graveyard Project	-	3,000	3,000	-
Gifts	-	-	-	28
Insurance	75	-	75	-
Projector (purchase of fixed asset)	994	-	994	-
IT equipment	-	-	-	120
Printing	140	-	140	115
Photocopying, postage and stationery	128	-	128	241
Website and publicity	529	-	529	37
<b>Total</b>	<b>14,067</b>	<b>3,000</b>	<b>17,067</b>	<b>8,577</b>
<i>Total 2016-17</i>	<i>8,577</i>	<i>-</i>	<i>8,577</i>	

5. **Trustees and connected parties.** No trustee and no person connected to a trustee received any remuneration or expenses during the year (2017: the same).

**6. Statement of funds.**

	Balance at start of year	Receipts £	Payments £	Transfers £	Balance at end of year £
<b>Unrestricted funds</b>	<b>31,485</b>	<b>8,129</b>	<b>(14,463)</b>	-	<b>25,151</b>
<b>Restricted funds</b>					
Index Fund	1,000	-	-	-	1,000
Graveyard Fund	5,100	-	(3,000)	-	2,100
<b>Total restricted funds</b>	<b>6,100</b>	<b>-</b>	<b>(3,000)</b>	<b>-</b>	<b>3,100</b>
<b>Total funds</b>	<b>37,585</b>	<b>8,129</b>	<b>(17,463)</b>	<b>-</b>	<b>28,251</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.**

	2017-18 Unrestricted Funds £	2017-18 Restricted Funds £	2017-18 Total £	2016-17 Total £
Bank current account	1,793	2,100	3,893	5,374
Bank savings account	23,358	1,000	24,358	32,211
PayPal account	-	-	-	-
Cash in hand	-	-	-	-
<b>Total</b>	<b>25,151</b>	<b>3,100</b>	<b>28,251</b>	<b>37,585</b>
<i>Total 2016-17</i>	<i>31,485</i>	<i>6,100</i>	<i>37,585</i>	

**8. Gift Aid receivable.**

	2017-18 Total £	2016-17 Total £
Balance at start of year	2,976	1,928
Plus: receivable from the year's receipts	1,212	1,048
Minus: claim submitted to HMRC	-	-
Minus: write off (see below)	(2,976)	-
<b>Balance at end of year</b>	<b>1,212</b>	<b>2,976</b>

The write off relates to an amount that was previously stated to be receivable but which it may not now be possible to reclaim because of continuing difficulties the Club is having over making Gift Aid claims.

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

I report on the accounts of the charity for the year ended 30 June 2018 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 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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28 September 2018